Energy (B1) Department

G.O.Ms.No.51
Dated. 13.06.2003

Read:


* * *

ORDER:

As per clause (a) of sub-section (1) of section 3 of Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 (Tamil Nadu Tax 12 of 2003), the rate of electricity tax in the case of licensees, other than Captive Generating Plants, shall be not less than 5% and not more than 10% of the net charge as may be notified by the Government. In the case of licensees, who are Captive Generative Plants, the rate of electricity tax as per clause (b) of sub-section (1) of section 3 of the said Act, shall be not less than 10 paise and not more than 20 paise per unit of electricity on the consumption for own use and shall be not less than 5% and not more than 10% on the net charge on the sale of surplus electricity as may be notified by the Government. Further as per clause (c) of sub-section (1) of section 3 of the said Act, in case of a person other than a licensee, the rate shall be not less than 10 paise and not more than 20 paise per unit of electricity on the consumption for own use, as may be notified by the Government.

2. The Government have decided to fix the rate of tax on sale of electricity at 5% as at present and in respect of own consumption like captive power plants, the rate shall be 10 paise per unit.

3. The appended notification shall be published in the issue of Tamil Nadu Government Extra-ordinary Gazette dated the 16th June, 2003.

NOTIFICATION – I.

In exercise of the powers conferred by clause (a) of sub-section (1) of section 3 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 (Tamil Nadu Act 12 of 2003) the Governor of Tamil Nadu hereby notifies the rate of tax on the electricity sold by the licensees, other than captive generating plants, as five percent of the net charge.

NOTIFICATION - II.
In exercise of the powers conferred by clause (b) of sub-section (1) of section 3 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, (Tamil Nadu Act 12 of 2003), the Governor of Tamil Nadu hereby notifies the rate of tax on the surplus electricity sold by the licensees who are captive generating plants as five percent on the net charge.

NOTIFICATION – III.

In exercise of the powers conferred by clauses (b) and (c) of sub-section (1) of section 3 of the Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003, (Tamil Nadu Act 12 of 2003), the Governor of Tamil Nadu hereby notifies the rate of tax as Ten paise per unit on the electricity consumed for own use in the case of licensees who are captive generating plants and also in the case of persons other than licensees.

(By Order of the Governor)

R. Rathinasamy
Secretary to Government

To

The Works Manager, Government Central Press, Chennai-79

(for publication of the Notification in the Tamil Nadu Government Extra-ordinary Gazette)

The Chief Electrical Inspector to Government, Guindy, Chennai-32

The Accountant General-I, Chennai-18

The Accountant General-I, Chennai-18 (By name)

The Chairman, Tamil Nadu Electricity Board, Chennai-2

Copy to:

The Finance / Law Department, Chennai-9
SF/SC

// Forwarded / By Order //

Section Officer