

BILL NO. 13 OF 1984

THE MANIPUR TAX ON SALE OF ELECTRICITY  
BILL, 1984

*act* A  
BILL

*to provide for levy and collection of tax on sale of  
electricity in Manipur.*

BE it enacted by the Legislature of Manipur in the  
Thirty-fifth Year of the Republic of India as follows:

1. (1) This Act may be called the Manipur Tax on Sale  
of Electricity Act, 1984.

Short title,  
extend and  
commence-  
ment.

(2) It extends to the whole of Manipur.

(3) It shall come into force on such date as the  
Government may, by notification in the Official Gazette,  
appoint.

## Definitions.

2. In this Act, unless the context otherwise requires—

- (a) "assessing authority" means the Chief Engineer or, if there be any authorised person, the authorised person, who makes or has the power to make the assessment of tax;
- (b) "authorised person" means an officer authorised by the Chief Engineer under sub-section (3) of section 7;
- (c) "Chief Engineer" means the Chief Engineer, Electricity Department, Manipur;
- (d) "Generating Unit" means a company, corporation or body of persons, whether incorporated or otherwise, or a Department of the Central Government or any State Government generating or producing electricity;
- (e) "Government" means the Government of Manipur;
- (f) "prescribed" means prescribed by rules made under this Act;
- (g) "sale" includes transmission or supply of electricity within or outside the State for cash or deferred payment or other valuable consideration or for any public utility service or for use by any Generating Unit, its members, employees or workers;
- (h) "Schedule" means the Schedule to this Act;
- (i) "State" means the State of Manipur; and
- (j) "tax" means the tax levied under section 3.

## Levy of tax.

3. There shall be levied and collected in such manner as may be prescribed a tax on sale of electricity produced or generated in the State at the rates set forth in the Schedule.

## Liability to pay tax.

4. Every Generating Unit which produces or generates electricity in the State for sale shall be liable to pay the tax.

## Assessment period and due date.

5. The tax shall be calculated for every month and shall become due on the first working day of the immediately following month.

6. Every Generating Unit which has defaulted to pay the tax or any part thereof within such period after it has become due as may be prescribed, shall be liable to pay a penalty at the rate of a half per cent of the amount so defaulted for every defaulting day:

Provided that the Government may, in special cases and for reasons to be recorded in writing, remit the whole or any portion of the penalty.

7. (1) It shall be the duty of the Chief Engineer to assess and collect the tax and penalty and to deposit the same to the Government. Authority to assess and collect tax.

(2) The Chief Engineer shall have power to require any Generating Unit to furnish statements, returns and documents in prescribed forms and may call for any information as he may consider necessary for assessment of tax or penalty.

(3) The Chief Engineer may, by general or special order, authorise any officer subordinate to him not below the rank of Superintending Engineer to exercise his powers and perform his duties under this section in respect of such areas or Generating Units as may be specified therein.

8. Every Generating Unit shall file returns relating to a month by the prescribed date and deposit the amount of the tax and penalty, if any, payable on the basis of the returns to the assessing authority. Filing of return and deposit of tax.

9. If the assessing authority is satisfied that the returns furnished to him are correct and complete, he shall assess the amount of the tax and penalty, if any, due from the Generating Unit on the basis of such returns. Assessment of tax.

10. Where the assessing authority is not satisfied that the returns are correct and complete, he may require the Generating Unit to furnish further statements and information and make necessary corrections of the returns and assess the tax and penalty accordingly. Power to call for further statements and information.

Assessment  
of tax where  
incorrect or  
no returns  
filed.

11. Where any Generating Unit fails to furnish the returns in respect of any period or further statements or information referred to in section 10, the assessing authority may assess the tax and penalty or, as the case may be, correct the returns and assess the tax and penalty accordingly.

Review.

12. The assessing authority may, suo motu or on application made within three months, review his order of assessment on the grounds of mistake or error apparent on the face of the record, discovery of new and important matters or for any other sufficient reason.

Appeal.

13. Any Generation Unit aggrieved by an order of assessment may prefer an appeal within three months—

- (a) to the Government, against the order of the Chief Engineer; and
- (b) to the Chief Engineer, against the order of the authorised person.

Power to  
remove  
difficulties.

14. If any difficulty arises in the execution of this Act for which no provision is made therein, the Government may, by order, remove the difficulty in such manner not inconsistent with or contrary to any provision of this Act and it shall be final.

15. (1) The Government may make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,

- (a) the manner in which the tax may be realised and collected;
- (b) the forms in which the returns, statements and information are to be furnished by the Generating Units;
- (c) the date by which the Generating Units shall furnish returns;
- (d) the period after the tax has become due on the expiry of which the penalty shall accrue under section 6;

- (e) the procedure for appeals or review under this Act;
- (f) the books and registers to be maintained by the Generating Units and assessing authorities; and
- (g) any other matter which has to be or may be, prescribed.

(3) Every rule made under this Act shall be laid as soon as may be before the Manipur Legislative Assembly which it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Manipur Legislative Assembly agrees in making any modification in the rule or agrees that the rule should not be made, the rule shall thereafter, have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

#### SCHEDULE (See section 3)

##### Rate of Tax

Description of goods	Rate of Tax	
	Basic	Surcharge
Electricity	Two paise per Kilowatt/hour	Ten per cent of the basic tax chargeable.