

# **THE RAJASTHAN ELECTRICITY (DUTY) (AMENDMENT AND VALIDATION) ACT, 1992**

(Act No. 12 of 1992)

[Received the assent of the Governor on the 25th day of April, 1992]

*An*

*Act*

*further to amend the Rajasthan Electricity (Duty) Act, 1962 and to validate the levy of electricity duty during certain period.*

Be it enacted by the Rajasthan State Legislature in the Forty-third Year of the Republic of India as follows:--

1. Short title and commencement.- (1) This Act may be called the Rajasthan Electricity (Duty) (Amendment and Validation) Act, 1992.

(2) It shall come into force at once.

2. Insertion of new section 3-A, Rajasthan Act No. 12 of 1962.- After section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Rajasthan Act No. 12 of 1962), hereinafter referred to as the principal Act, the following in section 3-A shall be inserted, namely:--

"3-A. Levy of electricity duty during certain period.-- (1) Notwithstanding anything contained in this Act but subject to the statutory exemptions granted under sub-section (2) of section 3, there shall be levied and paid to the State Government from 3-3-1982 the electricity duty at the rate shown against each category of consumption as given below, and such rate shall be deemed modified by the notifications issued from time to time after 3-3-1982 under section 3:--

1. Industrial including mining.	6 paise per unit.
2. Agriculture:	
(i) in the case of metered supply.	1 paisa per unit.
(ii) in the case of non-metered supply.	5% of the flat rate.
3. Commercial, domestic and others.	6 paise per unit.
4. Consumption under temporary connection.	15 paise per unit

5. Consumption of self-generated energy for any purpose.	6 paise per unit.
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3. Validation of electricity duty during certain period.- (1) Notwithstanding anything contained in any judgment, decree or order of any court or authority, any levy and payment of electricity duty in accordance with the notification No. F.4(19)FD/Gr. IV/82-1 dated 3-3-1982 issued under section 3 shall be deemed to be and ever to have been as valid and effective as if such levy and payment had been made under sub-section (1) of section 3-A of the principal Act, and accordingly.—

(a) all acts or things done or proceedings taken by any officer of the State Government or by any other authority or agency in connection with such levy and payment, shall, for all purposes, be deemed to be and to have been done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court or before any authority questioning such levy and payment or claiming refund thereof; and

(c) no court or authority shall enforce any decree or order directing the refund of such levy and payment

(2) For the removal of doubts, it is hereby declared that nothing in this section shall be construed as preventing any person—

(a) from questioning in accordance with the provisions of the principal Act, as amended by this Act, any levy and payment of electricity duty; or

(b) from claiming refund of any amount paid by him in excess of the amount due from him by way of such levy under the principal Act, as amended by this Act.

4. Amendment of section 8, Rajasthan Act No. 12 of 1962.- In section 8 of the principal Act, for the punctuation mark ",", as occurring at the end of the section, the punctuation mark ":" shall be substituted and, thereafter, the following proviso shall be inserted, namely:--

"Provided that the Commissioner may, in pursuance of any recommendation of the State Government, defer the recovery of electricity duty in respect of an industrial unit declared as sick by the Board of Industrial and Financial Reconstruction constituted under the Sick Industrial Companies (Special Provisions) Act, 1985 (Central Act No. 1 of 1986) for such period not exceeding five years and on such conditions with regard to the payment or rate of interest as may be specified in such recommendation.".