



The Andhra Pradesh Electricity Duty (Amendment) Act, 1994

Act 1 of 1994

Keyword(s):

Area of Transmission, APTRANSCO, Licence, Supply Licence, Transmission Licence, Transmit,

Amendments appended: 21 of 1996, 14 of 2003

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THE ANDHRA PRADESH ELECTRICITY DUTY
(AMENDMENT) ACT, 1994.

ACT No. 1 of 1994.

[15th Jan, 1994.

An Act further to amend the Andhra Pradesh
Electricity Duty Act, 1939.

Be it enacted by the Legislative Assembly of
the State of Andhra Pradesh in the forty-fourth
year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Electricity Duty (Amendment) Act, 1994: Short title
and commence-
ment.
- (2) It shall be deemed to have come into force with effect on and from the 1st December, 1993.

Received the assent of the Governor on 15th Jan, 1994. For statement of objects and reasons, please see the A.P. Gazette, Part IV-A, Extraordinary, Dt. 22nd December 93 at P-3.

J. 964/1.

Amendment of
section - 3,
Act 5 of
1939.

2. In the Andhra Pradesh Electricity Duty Act, 1939, in section-3, in sub-section (1), for the words "four paise per unit of energy", the words "six paise per unit of energy" shall be substituted.

Repeal of
Ordinance
9 of 1993.

3. The Andhra Pradesh Electricity Duty (Amendment) Ordinance, 1993 is hereby repealed.

K. SATYANARAYANA MURTHY,
Secretary to Government,
Legislative Affairs,
Law Department.

THE ANDHRA PRADESH ELECTRICITY DUTY
(AMENDMENT) ACT, 1996.

ACT No. 21 OF 1996.

[18th September, 1996.]

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH
ELECTRICITY DUTY ACT, 1939.

Whereas the Bill further to amend the
Andhra Pradesh Electricity Duty Act, 1939
which has been introduced in the Legisla-
tive Assembly of the State, has not been
passed by the Legislative Assembly:

*Received the assent of the Governor on the 14th
September, 1996. For Statement of objects and Reasons,
Please see Andhra Pradesh Gazette, Part IV-A, Extra-
ordinary, dated the 18th January, 1995 at Pages 3 & 4.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-seventh Year of the Republic of India, as follows:-

Short title
and commence-
ment.

1. (1) This Act may be called the Andhra Pradesh Electricity Duty (Amendment) Act, 1996.

(2) It shall be deemed to have come into force with effect on and from 30th May, 1994.

Insertion of
new section
3A, Act V of
1939.

2. In the Andhra Pradesh Electricity Duty Act, 1939, after section 3, the following section shall be inserted, namely:-

"Power to exempt. | 3A. Notwithstanding anything contained in this Act, the Government may, in public interest, by notification, setting out the grounds therefor, exempt, either permanently or for a specified period, a licensee from payment of the whole or part of the duty payable under section 3, subject to such terms and conditions as may be specified in the said notification."

Repeal of
Ordinance 12
of 1994.

3. The Andhra Pradesh Electricity Duty (Second Amendment) Ordinance, 1994 is hereby repealed.

G. BHAVANI PRASAD,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 22nd October, 2003 and the said assent is hereby first published on the 24th October, 2003 in the Andhra Pradesh Gazette for general information:-

ACT No. 14 OF 2003.

**AN ACT FURTHER TO AMEND THE ANDHRA
PRADESH ELECTRICITY DUTY ACT, 1939.**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-fourth Year of the Republic of India as follows:-

Short title and comment. 1. (1) This Act may be called the Andhra Pradesh Electricity Duty (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 17th July, 2003.

Insertion of new section 3B. Act V of 1939. 2. In the Andhra Pradesh Electricity Duty Act, 1939 (hereinafter referred to as the Principal Act), after section 3A, the following new section shall be inserted, namely:-

"Levy of duty on certain energy generated and consumed.

3.B.(1) Every person or a generating company who generates energy and uses for his own purpose shall pay every

month to the State Government, a duty calculated at the rate of twenty five paise per unit of energy on and in respect of such energy consumed during the previous month:

Provided that no duty shall be leviable in respect of the energy consumed in the auxiliaries of the generating plant.

(2) The State Government, may, by notification specify from time to time the minimum aggregate capacity of the generating plant from which the energy generated and used shall attract levy of duty under sub-section(1) thereof.

(3) The State Government, may, by notification exempt either permanently

or for a specified period any person or a generating company from payment of the whole or part of the duty payable under sub-section(1) subject to such terms and conditions as may be specified in the said notification."

3. For section 4 of the principal Substitution Act, the following shall be substituted, of section 4. namely,-

<p>"Maintenance of books of accounts and submission of returns and installation of meters."</p>	<p>4.(1) Every person or generating company or a licensee liable to pay duty under section 3 or section 3 B shall maintain the books of accounts in the prescribed form and shall</p>
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submit the returns showing the units of energy generated and the Units of energy consumed in auxiliaries of a generating plant and the energy consumed for their own purposes, energy sold to the consumers and the amount payable in respect of such energy consumed or sold as the case may be, to such officer, in such form and at such time as may be prescribed.

(2) The energy generated or the energy consumed or sold shall be measured by the energy meters installed at such point and in such manner as may be prescribed."

4. The Andhra Pradesh Electricity Duty (Amendment) Ordinance, 2003 is hereby repealed. Repeal of Ordinance 3 of 2003.

K.G. SHANKAR,
Secretary to Government,
Legislative Affairs & Justice (FAC),
Law Department.

STATEMENT OF OBJECTS AND REASONS

Sub section (1) of section 3 of the Andhra Pradesh Electricity Duty Act, 1939 provides for levy of Electricity Duty at the rate of six paise per unit on all the sales of electrical energy by the licensee to the consumers other than Railway and Central Government. The electrical energy generated by the captive power plants and consumed by the owners of the plants for their own use is not subjected to levy of the duty. Thus, a large extent of electrical energy used by HT consumers is not attracting levy of electricity duty causing substantial revenue loss to the Government. Government have substantial social obligations in providing assistance to power sector and there is imperative need to augment revenue by tapping all available sources.

There are two categories of HT consumers who are not covered by grid supply of electricity. They are (1) captive consumers who consume energy either by generating sets within their premises or generating elsewhere and getting it through wheeling lines of the utilities (2) the consumers who supply power/energy by way of third party sales by generating companies who generate power elsewhere and supply to consumers using the wheeling apparatus of the utilities. The HT consumers covered by the third party sales fall within the Jurisdiction of the Andhra Pradesh Electricity Regulatory Commission.

Therefore, the Government have decided to levy duty calculated at the rate of twenty five paise paid per unit of energy from every person or a generating company who generates energy and uses for his own purpose by exempting such duty in respect of energy consumed in the auxiliaries of the generating plant and empowering the Government to fix the minimum aggregate capacity of the generating plant attract levy of duty and also empowers Government to exempt from such duty either permanently or for specified period by and person or a generating company from payment of the whole or part of the duty payable, by suitably amending the said Act.

As the Legislative Assembly of the State was not then in session having been prorogued, and it has been decided to give effect the above decisions immediately, the Andhra Pradesh Electricity Duty (Amendment) Ordinance, 2003 was promulgated by the Governor on the 16th July, 2003.

This Bill seeks to replace the said Ordinance.

KOTHAPALLI SUBBARAYUDU,
*Minister for Energy, Coal
and Boilers.*