

**Government of Kerala
Power (A) Department**

Notification

G.O (Ms) No. 17/92/PD.

Thiruvananthapuram, 3rd October 1992.

S.R.O.No. 61/ 93. – In exercise of the powers conferred by section 9 of the Kerala Electricity surcharge (Levy and collection) Act, 1989 (22 of 1989), the Government of Kerala hereby make the following Rules, namely :-

RULES

Short title and commencement –(1) These rules may be called the Kerala Electricity Surcharge (Levy and collection) Rules, 1992.

(2). They shall come into force at once.

2. *Definitions* – In these rules, unless the context otherwise required :-

- (a) "Act" means the Kerala Electricity Surcharge (Levy and collection) Act, 1989.
- (b) "Board" means the Kerala State Electricity Board as defined in the Act.
- (c) "Surcharge" means the surcharge on electricity levied and collected under section 3 of the Kerala Electricity Surcharge (Levy and Collection) Act, 1989.
- (d) "Form" means a form appended to these rules.
- (e) "Government Treasury" means a District Treasury or Sub Treasury of the Government and includes any office, branch or agency of the Government and includes any office, branch or agency of the Bank transacting treasury business for the Government

3. *Time and manner of payment* –(1) Every consumer availing high tension and extra high tension supplies of energy supplied by the Kerala State Electricity Board either directly or through other licensees shall pay every month the surcharge payable under section 3 of the Act along with the electricity charge due for the month.

(2). The surcharge payable by every consumer under section 3 of the Act shall be included separately in the invoice for electricity charges for each month issued by the Board/licensee.

(3). The surcharge collected by the Board either directly or through licensees from the consumers for each quarter shall be remitted into Government Treasury on the 15th day of the month following each quarter, after retaining one per cent towards collection charges. The surcharge shall be paid into the Government Treasury to the credit of the Government under the appropriate detailed head under "0043-101-02" and the Treasury chalan receipt shall be sent to the Inspecting Officer.

Provided that if the remittance is not made on the due date the amount shall be paid with interests at the rate of one per cent per month till the date of payment.

4. *Books of Account* –books of Account kept by the Board and the licensees shall contain the following particulars :-

1. Number and name of consumers;
2. Address of consumers and the name of the premises with a brief description thereof;
3. The total number of units of energy supplied/consumed each month ;
4. Surcharge payable for the total number of units of energy supplied/consumed each month ;
5. The amount of surcharge paid/recovered each month.

5. *Submission of Returns* – The Board and the Licensees shall submit to the Inspecting Officer in duplicate returns in the following manner.-

(i). Two quarterly returns in forms A and B by the 15th day of the month following the quarter to which it relates. The quarter shall end the last days of June, September, December and March.

(ii). An annual return in form 'C' by the 15th day of the second month following the financial year to which the return relates.

6. *Inspection of Books of Accounts*.-An Inspecting Officer appointed under section 5 of the Act may at any time require the Board/licensee to produce for inspection such books and records in the possession or control of the Board/licensee, as may be necessary for ascertaining or verifying the amount of surcharge payable under the Act.

7. *Power of entry of Inspecting Officers* –An Inspecting Officer may enter any premises from which energy is or is believed to be supplied by the Board/licensee and shall have access to all meters installed in the premises, at all reasonable time for the purposes of verifying :-

(i). the statements made in the books of accounts kept and returns submitted by the Board/licensee;

(ii) The reading of the meters ; and

(iii) For ascertaining information required in connection with the levy of surcharge ;

Provided that in entering the premises the Inspection officer shall give reasonable notice and observe the religious and other usages of the tenants.

8. *Reading of meters* – The Board /licensee shall in respect of energy able to surcharge under the Act, cause the meter of every consumer to be read and the consumption of energy recorded every month

9. *Adjustments* – In calculating the surcharge payable, the Board/licensee shall make the same allowances for incorrect meters, incorrect readings and leakages as those made in respect of the energy consumption charges.

10. *Penalty for breach of Rules* – Any consumer who commits a breach of any of these rules shall on conviction be punishable with a fine not exceeding rupees one thousand.

11. *Penalty not to affect other liabilities* – The penalty imposed under rule 10 shall be in addition to and not in derogation of any liability in respect of the payment of any surcharge due under the Act.

12. *Settlement of disputes* – If any question arises between the Board/licensee and the Inspecting Officer as to the quantity of unmetered energy which is liable to the levy of surcharge, the Government may on the application of the Board/licensee or the Inspecting Officer refer the question to such authority as they may appoint and the decision of such authority shall be final.

FORM 'A'
[(See rule 5 (i))]

Return for the quarter ending on

.....

- 1 The total number of units of energy supplied/consumed.
- 2 Adjustments allowed under rule 9.
- 3 Total number of units of energy on which surcharge is payable.
- 4 Amount of surcharge payable

Signed
For and on behalf of the
Board/Licensee

FORM 'B'
[(See rule 5 (i))]

Return of revisions made on the previous Bills during the quarter...../supplied/consumed.

1. Name and address of consumers whose accounts had to be revised.
2. Period affected.
3. Number of units of energy supplied.
4. Number of units of energy for which surcharge was paid.
5. Revised number of units of energy.
6. Number of units of energy on which surcharge is payable.
7. Brief reasons for revision.

Signed for and on
behalf of the Board/Licensee

FORM 'C'
[(See rule 5 (ii))]

Return for the year

1. Total number of units of energy supplied/consumed during the year.
2. The amount of surcharge payable for the year.
3. The amount of surcharge paid during the year.
4. The balance amount of surcharge to be paid for the year.

Signed for and on behalf
of the Board/Licensee

By order of the Governor,

ARUN KUMAR,
Commissioner and Secretary to Government.

Explanatory Notes

(This is not part of the notification, but is intended to indicate its general purport.)

The Kerala State Electricity supply (Kerala State Electricity Board and licensees Areas) surcharge Order, 1984 published under notification No. 6185/ELI/84/W&P dated 24-10-1984 by the Government in exercise of the powers conferred by section 3 of the Kerala Essential Articles Control Ordinance 1984, (Ordinance No. 58 of 1984) provided for the levy and collection of a surcharge from all Extra High Tension and High Tension consumers at the rate of 2.5 paise per unit of energy supplied by the Kerala State Electricity Board either directly or through licensees, with a view of augmenting the financial resources of the State. The Hon. High Court of Kerala by its common judgement dated 27-9-1988 in O.P Nos. 1303 of 1987 etc. declared that the said order is ultra vires of the powers conferred under the Kerala Essential Articles Control Act 1986, (The Act which replaced Ordinance No. 58 of 1984) unconstitutional and void and thus unenforceable and quashed it. It was also directed therein that the amount collected under the said order shall be refunded or adjusted in the accounts of the petitioners in the Ops. The total amount collected as surcharge till the date of the Judgement was estimated to come to Rs. 15 crores. As the refund of such a huge amount will adversely affect the financial condition of the State, Government took steps to bring in a new legislation for validating the levy and collection of surcharge. Accordingly the Kerala Electricity Surcharge (Levy and Collection), Act, 1989 (22 of 1989) was enacted by the State Legislature.

Section 9 of the Kerala Electricity Surcharge (Levy and Collection) Act, 1989 empowers Government to make rules to carry out the purposes of the Act. These rules are issued in pursuance of section 9 of the Kerala Electricity surcharge (Levy and collection) Act, 1989.

This notification is intended to achieve the above object.