



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 268]

CHENNAI, WEDNESDAY, JULY 12, 2023
Aani 27, Sobakiruthu, Thiruvalluvar Aandu-2054

Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

ENERGY DEPARTMENT

AMENDMENTS TO THE TAMIL NADU TAX ON CONSUMPTION OR SALE OF ELECTRICITY RULES, 2003.

[G.O. Ms. No. 47, Energy (D2), 12th July 2023, ஆணி 27, சோபகிருது, திருவள்ளூர் ஆண்டு-2054.]

No. SRO A-25(d)/2023.

In exercise of the powers conferred by section 15 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 makes the following amendments to the Tamil Nadu Tax on Consumption or Sale of Electricity Rules, 2003:-

AMENDMENTS.

In the said Rules,-

(1) In rule 5,-

(i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) Application under section 5 of the Act for registration shall be made in duplicate to the “registering authority” in Form A1 along with a fee of Rs.2,000/- (Rupees Two Thousand only) in case of a generating plant of capacity upto and inclusive of 500 kVA, Rs.4,000/- (Rupees Four Thousand only) in case of a generating plant of capacity exceeding 500 kVA and upto and inclusive of 2500 kVA, and Rs.8,000/- (Rupees Eight Thousand only) in case of a generating plant of capacity exceeding 2500 kVA. On receipt of the application, the registering authority may grant to the applicant a certificate of registration for such plant in Form A-2, subject to such conditions as may be specified therein. The Registration Number shall be quoted in the register maintained in Form-A3 and in the return of tax required to be submitted under rule 15.”;

(ii) for sub-rule (2) and the proviso thereunder, the following sub-rule and the proviso shall be substituted, namely:-

“(2) The application under sub-rule (1) shall be submitted by the person within seven days from the date of purchase or procurement of such plant:

Provided that in the case of existing generating plants having a valid certificate of registration, such application shall be submitted within seven days before the expiry of the certificate of registration.”;

(iii) in sub-rule (7), for the expression "Rs.100/- (Rupees one hundred only)", the expression "Rs.1,000/- (Rupees one thousand only)" shall be substituted;

(2) In rule 10,-

(i) in sub-rule (1), for the expression "not exceeding the limits of error specified in the Electricity Rules, 1956", the expression "duly meeting the class of accuracy specified in the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006" shall be substituted;

(ii) in sub-rule (2), for the expression "Indian Electricity Rules, 1956", the expression "Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006" shall be substituted;

(iii) in sub-rule (3), for the expression "correctness of the meter by an agency deemed qualified for the purpose by the Chief Electrical Inspector to Government", the expression "accuracy of the meter in a laboratory accredited by the Accreditation Board for Testing and Calibration Laboratories (NABL)" shall be substituted;

(3) in rule 12, for sub-rule (1), the following sub-rule and the proviso shall be substituted, namely:-

"(1) Every consumer is entitled to get refund of the excess tax paid under the Act, by making an application to the Director for refund of excess tax paid, or adjustment against tax leviable in future, along with the supporting documents such as electricity bill in original and receipt for the payment made to the licensee, within twelve months from the date of payment of such excess tax:

Provided that the Director on being satisfied with the sufficient cause shown by the applicant, may permit an application for refund of excess tax paid, or adjustment against tax leviable in future, within a period of four years from the date of payment of such excess tax."

BEELA RAJESH,
Principal Secretary to Government.