

**THE BIHAR ELLECTRICITY DUTY ACT, 1948]**<sup>1</sup>

**BIHAR ACT 36 OF 1948.**

(Governor's assent published in the Bihar Gazette, Extraordinary,  
of the 1<sup>st</sup> October, 1948.]

An Act for the levy of a duty on the sales and consumption of Electrical Energy in the [2] State] of Bihar.

Whereas it is expedient to levy a duty on the sales and consumption of electrical energy in the [2] [State] of Bihar;

It is hereby enacted as follows :-

**1. Short title, extent and commencement-** (1) This Act may be called the Bihar Electricity Duty Act, 1948.

(2) It extends to the whole of the [2] [State] of Bihar.

(3) It shall come into force on such date [3] as the [4] [State] Government may by notification, appoint.

<sup>1</sup>**[2. Definitions-**In this Act, unless there is anything repugnant in the subject or context :-

(a) 'Commissioner' means the Commissioner of Commercial Taxes or Additional Commissioner of Commercial Taxes appointed under sub-section (1) of 2[ Section 9 of the Bihar Finance Act, 1981]

<sup>4</sup>(aa) "Senior Joint Commissioner", "Joint Commissioner", "Deputy Commissioner", "Assistant Commissioner" and "Commercial Taxes Officer" means" Senior Joint Commissioner of Commercial Taxes", "Joint Commissioner of Commercial Taxes", "Assistant Commissioner of Commercial Taxes" and "Commercial Taxes Officer" appointed under sub-section (1) of Section-9 of Bihar Finance Act, 1981 (Act 5, 1981)."

<sup>5</sup>(b) 'consumer' means any person who is supplied with energy but does not include either a licensee or the 'distributing licensee' as described in clause 1 (a) of clause IX of the Schedule to the [3] Indian Electricity Act, 1910 (9 of 1910), or a person who obtained sanction under section 28 of the said Act;

<sup>6</sup>(bb) "Duty" means duty payable under section 3 of the Act and includes additional duty payable under section 3A of the Act."

(c) 'energy' means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;

- (d) 'licensee' means any person, including a company or a local authority licensed under Part II of the Indian Electricity Act, 1910 (IX of 1910) to supply energy, or any persons including a company or a local authority who has obtained sanction under section 28 of the Act to engage in the business of supplying energy and includes the Bihar Electricity Board constituted under section 5 of the Electricity (supply) Act, 1948 (54 of 1948);
- (e) 'Tribunal' means the Tribunal constituted under sub-section (I) of 2[section 8 of the Bihar Finance Act, 1981]
- (f) ' Prescribed' means prescribed by rules made under this Act."

**[Comments Sec. 2 (a)-** Section 28 of the Electricity Act 1910, lays down-

**Sec.28-**No person, other than a licensee, shall engage in the business of supplying energy to the public except with the previous sanction of the State Government and in accordance with such condition as the State Government, may fix, in this behalf, and any agreement to the contrary shall be void.

(1A) The State Govt. shall not give any sanction under sub-section (1):-

(a) except after consulting the State Electricity Board; and

(b) except with the consent-

- (i) In any case where energy is to be supplied in any area for which a local authority is constituted, of that local authority;
- (ii) in any case where energy is to be supplied in any area forming part of any Cantonment, Aerodrome, Fortress, Aresenal, Dockyard, or Camp or any building or palce in the occupation of the Govt., for defence purposes, of the Central Govt.;
- (iii) in any area within the area of the supply of a licensee, or that licensee;

Provide that except in a case falling under sub-clause (iii), no such

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1. Subs by Finance Act 9 of 1966

2. Subs. by Act 2 of 1990.

3. Printed in Central Acts. Vol. V., Ed. 1951, p. 523.

4. Ins. By Bihar Act 8, 2001.

5. -Do-

6. -Do-

con sent shall be necessary, if the State Govt., is satisfied that such consent has been unnecessarily withheld.

(2) Where any difference or dispute arises as to whether any person is or is not engaging, or about to engage, in the business of supplying energy to the public within the meaning of sub-section (1), the matter shall be referred to the State Govt. and the decision of the State Govt., shall be final. (Comments end).

<sup>1</sup>**[3. Incidence of duty-**(1) Subject to the provisions of sub-section (2), there shall be levied and paid to the State Government, either on the units or on the value of energy consumed or sold, excluding losses of energy in transmission and transformation, a duty at the rate or rates to be specified by the State Government in a notification.

Provided that, the State Government may, by notification, specify different rates of duty in respect of different categories of consumption or sale of energy.

Provided further that, the rate of duty shall not exceed twenty paise per unit in case the duty is levied on the basis of units consumed or sold and ten percentum of the value of the energy consumed or sold in case the duty is levied on the basis of the value of energy

(2) No duty shall be leviable on units of energy-

- (a) consumed by the Government of India, or sold to the Government of India, for consumption by that Government.
- (b) consumed in the construction, maintenance, or operation of any railway company operating that railway, or sold to that Government or any such railway company for consumption in the construction, maintenance or operation of any railway.
- (c) consumed by the licensee in the construction, maintenance and operation of his electrical undertaking..
- (d) consumed by or sold by any class of persons exempted from payment of duty under section 9.
- (e) consumed by the Damodar Valley Corporation for the generation, transmission or distribution of electricity by that Corporation.
- (f) consumed for any purpose which the state Government may, by notification, in this behalf declare to be a public purpose and such exemptions may be subject to such conditions and exemptions if any, as may be mentioned in the said notification,.

(3) when a licensee holds more than one licence, duty shall be payable separately in respect of each licence.

<sup>4</sup>3A-Additional Duty:-(1) Subject to the provisions of clause (a), (b) and (c) of sub-section (2) of Section-3, every licensee or any person other than a licensee who is liable to pay duty shall, in addition to the duty payable under sub-section (1) of section 3, pay additional duty at the rate of two paise per unit consumed or sold.

(2) All provisions of this Act and the Rules framed thereunder relating to the payment, assessment, recovery and refund of the duty shall also apply to the payment, assessment, recovery and refund of the additional duty”.

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1. Subs. by Bihar Act 2 of 2003.

2. Ins. By Bihar Act,8 of 2001.

<sup>5</sup>**4. Payment of duty.**- “(1) Every licensee of any person other than licensee who is liable to pay duty shall pay every month to the State Government, at the time and in the manner prescribed, the proper duty payable under section3 and section 3A on the units of energy consumed or sold by him.” (The word “ To the consumer” has been deleted by Bihar Act, 8 of 2007.)

(2) Every licensee may recover from the consumer the amount which falls to be paid by the licensee as duty in respect of the energy sold by him. ( The word “ To the consumer” Subs. by “by him” Vide Bihar Act, 8 of 2007)

(3) The licensee may, for the purpose of sub-section 2, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910 (9 of 1910) for the recovery of any charge or sum due in respect of energy supplied by him.

<sup>3</sup>[(4) Every person including any department of the State Government, other than a licensee, who generates energy for his own use or for the use of his employees, or partly for such use and partly for sale, shall pay every month at the time and in the manner prescribed the proper duty payable under section 3, on the units of energy consumed by him or his employees or sold by him.”]

<sup>6</sup>[(4A) **Insertion of a new section 4A, after section 4 of the Bihar Electricity Duty Act, 1948 (Act 36 of 1948)**-After section 4 of Act 36 of 1948 a new section 4A shall be inserted in the following way, namely:-

“4A. Point or points in a series of sales at which duty shall levied.-(1)Subject to the provisions of sub-section (2), the duty under the Act shall be levied at each point in a series of sales of energy in the Stat of Bihar.

(2) The amount of duty paid at each preceding stage of sale shall be adjusted against the amount of duty payable at each subsequent stage of sale in the manner prescribed.

Provided that if the sale of energy at any subsequent points is not leviable to duty under sub-section (2) of section 3, the liability, in respect of any subsequent period, of the preceding seller shall stand reduced, in the manner prescribed, to the extent of the duty paid by him in respect of such subsequent sale of energy as is not leviable to duty under sub-section (2) of section3.”

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1. “Section 3A-surcharge” omitted by Act 2 of 2003.
  2. Subs. By para 4(1) of the A.L.O. for “provincial”
  3. Subs by Act IV of 1995.
  4. Inst. by Bihar Act 8, 2001.
  5. –Do-
  6. Inst. by Bihar Act 8, 2007.

<sup>1</sup>[(4a) Every person other than a licensee who obtains, for sale or partly for his own use and partly for sale, bulk supply of energy generated by a licensee or other person shall pay every month to the State Government at the time and in the manner prescribed, the duty payable under section 3 on the units of energy so obtained and sold or partly sold and partly consumed by him.]

(5) The licensee or other person who is liable to pay duty under this Act shall, subject to the prescribed conditions, be entitled to a rebate of such percentage as may be prescribed on the amount of duty paid by him within the prescribed time.

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1. Ins. By Finance Act, 1985 dt.7.8.1955.

### **5. Obligation to keep books of account and to submit returns:-**

Every licensee, and every other person, who is liable to pay duty under sub section (4) (o9r (4a) of section 4, shall-

- (a) keep books of account in the prescribed forms; and
- (b) submit returns in such form and at such times and to such officers as may be prescribed.

{5-A. (1) If any licensee or other person who is liable to pay duty and additional duty (The word “additional duty” Subs. by Bihar Act 8, 2001 in place of “surcharge”) under the Act fails to furnish returns within the prescribed time the prescribed authority shall after giving such licensee or other person an opportunity of being heard impose a penalty not exceeding Rs. 50 (Rupees fifty) for every day of default after the due date.

(2) If any licensee or other person liable to pay duty and or additional duty fails to make payment of the duty and or additional duty under sections 3, 3-A and 4 within the due date the prescribed authority shall after allowing such licensee or other person an opportunity of being heard impose a penalty which may extend to five percentum, but not less than two and half percentum of the amount of duty and additional duty for each of the first three months or part there of following the due date and to ten percentum, but not less than five percentum for each subsequent month or part thereof.”(The words “surcharge” has been replaced by the word “additional duty” by Bihar Act 8, 2001)

**6. Inspecting Officers** – (1) The <sup>3</sup>[Government may, by notification, appoint Inspecting Officers to inspect the books of account required to be kept under clause (a) of section 5.

(2) Officers so appointed shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provision of this Act and the rules made thereunder.

(3) Every such officer shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code, (Act 45 of 1860).

<sup>5</sup>**6. Addition of new sections after the existing section-6 of Bihar Act 36, 1948**-After the existing section-6 of the said Act, following new sections namely 6A, 6B and 6C shall be added :-

**“6A. Assessment of duty-**(1) If the prescribed authority is satisfied without requiring the presence of the assesses for production by him of any evidence that the return furnished in respect of any period is correct and complete, he shall assess the amount of the duty due from the assesses on the basis of such return.

(2) (a) If the prescribed authority is not satisfied without requiring the presence of the assesses fro production of evidence that the return furnished in respect of any period is correct and complete, he shall serve on such assesses a notice in the prescribed manner requiring him, on a date, time and at a place to be specified therein, either to

attend in person or to produce or cause to be produced any evidence on which the assesses may rely in support of such a return.

(b) On the date specified in the notice or as soon afterwards, as may be, the prescribed authority, after hearing such evidence as the assesses may produce and such other evidence as the prescribed authority may require on specific point, shall assess the amount of duty due from the assesses.

(3) If an assesses having furnished return in respect of a period fails to comply with all the terms of the notice under subsection (2) or if the accounts and other evidence produced by him are, in the opinion of the prescribed authority, incorrect, incomplete or unreliable, either wholly or partly, the said authority shall assess, to the best of its judgment, the amount of duty due from the assesses.

(4) If the assesses fails to file returns in respect of any period, the prescribed, authority shall, after giving the assesses reasonable opportunity of being heard, assess, to the best of his judgment the amount of duty, if any, due from the assesses.

(5) If upon information or otherwise, the prescribed authority is satisfied that reasonable grounds exist to believe that any assesses or any person, and person other than a assesses has been liable to pay duty in respect of any period, and has nevertheless willfully failed to apply for registration, the prescribed authority shall, after giving the assesses reasonable opportunity of being heard, assess to the best of its judgment the amount of duty, if any, due from an assessese or any other person in respect of such period and all subsequent periods and the prescribed authority shall direct that the assesses or any other person, to pay by way of penalty in addition to duty so assessed, a sum of fifty rupees for every day of the period during which the licensee or any other person failed to apply for registration or an amount equal to the amount of duty assessed, whichever is less;

Provided that no proceeding for such assessment shall be initiated except before expiry of eight years from expiry of the period to which it relates;

Provided further that a proceeding initiated under this sub-section shall be concluded within a period of two years from the date of initiation.

**6B. Escaped units of energy detected before assessment-**(1) If the prescribed authority, in course of any proceeding or otherwise, is satisfied that any assesses-

(a) has concealed any unit of energy consumed, sold or particulars thereof with a view to reduce amount of duty payable by him under this Act; or

(b) has furnished incorrect statement of unit of energy consumed or sold in the return furnished under clause (b) of section 5;

The prescribed authority shall, after giving such assesses an opportunity of being heard, by an order in writing, direct that he shall in addition to any duty which is or may be assessed under section-6A, pay by way of penalty, a sum not exceeding two times but not less than equal to amount of duty on concealed units of energy or incorrect particulars.

(2) The penalty under sub-section(1) may be imposed before completion of assessment and for determining the amount of penalty the prescribed authority may determine the amount of duty provisionally.

**6C. Units of energy escaping assessment.**-(1) If upon information or otherwise the prescribed authority is satisfied that reasonable ground exist to believe that any units of energy of an assesses escaped assessment or any unit of energy has been under assessed or assessed at a lower rate than that which was correctly applicable or deduction therefrom has been wrongly made, the prescribed authority, after giving the assesses a reasonable opportunity of being hear, reassess the assesses for such escaped units of energy. The provision of section 6A shall, in so far as may be, apply accordingly as if notice under this section is served under section 6A.

(2) The prescribed authority, if he has reason to believe that assesses has concealed the units of energy consumed or sold, shall direct the assesses to pay by way of penalty a sum not exceeding three times but not less than an amount equivalent to amount of duty which is or may be assessed on the escaped units of energy.

(3) No proceeding under his section shall be initiated except before the expiry of eight years from the date of order of the original assessment”.

**[7. Recovery of duty** – Any duty or penalty imposed under the Act, which remains unpaid shall without prejudice to any other mode of recovery be recoverable –

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1. Ins. by Bihar Finance Act 9 of 1953.
  2. Subs. by Act 2 of 1990.
  3. Subs by para 4(1) of the A.L.O for “Provincial”
  4. Subs. by Bihar Finance Act IX of 1966.
  5. Inst by Bihar Act 8, 2001.

(a) as if were an arrear of land revenue; or



(b) on an application to any Magistrate, by such Magistrate as if it were a fine imposed by him; and

(c) in the case of a licensee also by deduction from amount payable by the State Government to the licensee.”

**<sup>1</sup>[7A. Special mode or recovery.-**(1) Notwithstanding any thing contained in the Act or any law or contract to the contrary, the authority prescribed for assessment and recovery of duty may, at any time by notice in writing (a copy of which shall also be given to the licensee or to the person liable to pay duty) under this Act direct-

(a) any person who holds or may subsequently hold any money for or on account of the license or the person liable to pay duty, or

(b) any person from whom any money is due or may become due to the licensee or the person liable to pay duty who has failed to pay upto the date fixed in the notice of demand the amount of duty or penalty or surcharge payable according to the said notice of demand served upon such licensee or person or in respect of which the date of payment has not been extended by any competent authority, to pay into the Government treasury, in the same manner as have been prescribed for payment of duty either forthwith or upon the money becoming due so much of the money as is sufficient to pay the amount due from the licensee or the person liable to pay duty.

(2) The authority issuing a notice under sub-section (1) may, at any time, amend or revoke any such notice or extend the time for making payment in pursuance of the notice.

(3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the licensee or the person concerned and the receipt from the Government treasury shall constitute a good and sufficient discharge of the liability of that person to the licensee or the person concerned to the extent of amount specified in the receipt.

(4) Any person if not discharging the liability after service of notice under sub-section (1) on him shall be personally liable to the State Government for the amount of duty or penalty and surcharge.

(5) If amount for which any person becomes liable personally to the State Government under sub-section (4), remains unpaid, it shall be recoverable as an arrear of land revenue from him.”

<sup>2</sup>[(6) If any person contravenes any of the provisions of sub-section (4) of this section the prescribed authority shall after giving an opportunity of being heard by an order in writing direct that such person shall pay by way of penalty a sum not exceeding twice the amount payable under sub-section (1)].

<sup>3</sup>**7. Addition of new section after section-7A of Bihar Act 36, 1948**-After section-7A of the said Act, the following new section namely 7B and 7C shall be added :-

**7B. Liability to pay duty in case of transfer of business.**-(1) When the ownership of the business of the licensee or any other person, liable to pay duty under this Act, is entirely transferred, both the transferor and the transferee shall jointly and separately be liable to pay any duty and penalty, if any, payable in respect of such business and remaining unpaid at the time of the transfer and the transferee shall also be liable to pay duty on sale or consumption by the transferee on and from the date of such transfer and shall forthwith apply for grant of registration certificate unless such certificate is already possessed by him.

(2) Subject to the exemption given under section 9, where a licensee or any person other than a license, liable to pay duty under the Act, transfers the ownership of a part of his business, the transferor shall be liable to pay tax in respect of that part of transferred business.

**7C. Liability of dissolved firm or association of person liable to pay duty under section 3**-Where the licensee or any other persons liable to pay duty under section-3 is a firm or association or persons is dissolved or disrupted, as the case may be,

(a) The duty payable under this part by such firm or a association of persons for the period up to the date of such dissolution or disruption may be assessed, as if no dissolution or disruption had taken place and all the provisions of this part shall apply accordingly, and

(b) Every person who was at the time of such dissolution or disruption a member or partner of firm or association of persons shall notwithstanding such dissolution or disruption, be liable separately and jointly for the payment of the duty including penalty, if any, payable under this part by such firm or association of persons, whether assessment is made prior to or after such dissolution or disruption”.

8. If any licensee, or other person who is liable to pay duty under this Act.-

(a) fails to keep books of account or to submit returns as required by section 5;  
or

(b) Intentionally obscures an Inspecting Officer, appointed under section-6, in the performance of his duties or the exercise of his

- 
1. Ins. by Bihar Electricity Duty (Amdt.) Act, 1988.
  2. Ins. by Act 2 of 1990.
  3. Ins. by Bihar Act 8, 2001.

powers under this Act and the rules made thereunder:

he shall be punished with a fine which may extend to one thousand rupees.

**1[8A. Compounding of offences.**-(1) The prescribed authority may either before or after the institution of proceedings under section 8, accept from a licensee or other persons charged with an offence under the said section or under any rules made under this Act, by way of composition of the offence, a sum not exceeding seven hundred and fifty rupees.

(2) On payment of such sum as may be determined by the prescribed authority under sub-section (1), no further proceeding shall be taken against the licensee or other person in respect of the same of offence.]

**9. Power of State Government to grant exemptions.**-The State Government shall have power to exempt any person or class of persons notified in this behalf from the duty payable under this Act and such exemptions, may be subject to such conditions and exemptions if any, as may be mentioned in the said notification.

**<sup>2</sup>[9A. Appeal**-(1) Any licensee or other person objecting to an order or assessment with or without penalty passed under this Act, or the rules made thereunder may, within the prescribed period and in the prescribed manner, appeal to the prescribed authority against such order of assessment or penalty or both:

Provided that no appeal shall be entertained by such authority unless it is satisfied that twenty per centum of the duty assessed or such amount of duty as the appellant may admit to be due from him, whichever is greater, has been paid.

<sup>3</sup>[“Provided further that where the prescribed authority revises any order of its motion, no proceeding for such revision shall be initiated at any time except before the expiry of two years from the date of the said order.”

(2) Subject to such rules as may be prescribed, the appellate authority may, in disposing of an appeal under sub-section(1)-

(a) confirm, reduce, enhance or annul the assessment or penalty, or both; or

(b) set aside the assessment or penalty, or both, and direct the assessing authority to make a fresh assessment after making such further inquiry as may be directed by the appellate authority.

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing the prescribed authority may, upon application or of its own motion, revise any order passed under this Act or the rules made thereunder:

Provided that no order of assessment shall be revised upon application on the assesses , unless an order under sub-section (2) has been previously passed in respect of such order:

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1. Inc. by Bihar Finance Act, 7 of 1951.

2. Ins. by (Amdt.)Act 4 of 1995.

3. Ins. by Bihar Electricity Duty (Amdt.) Act, 1988.

Providing further that where the prescribed authority revises any order of its own motion, no proceeding for such revision shall be initiated at any time before the expiry of two year from the date of the said order.

(4) subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder may be reviewed by the authority passing it or by its successor-in-office.)

<sup>1</sup>**Addition of new section “9AA” after section “9A” of Bihar Act 36, 1948-**  
After section-9A of the Act, following new section-9AA shall be added namely:-

**9AA. Period of limitation of completion of assessment proceedings-(1)**  
Except a proceeding under sub-section (5) of section 6A and section 6C, no proceeding for assessment of the duty payable by an assesses under this Act in respect of any period shall be initiated and completed except before the expiry of six years from the expiry of such period.

Provided that a proceeding for re-assessment in pursuance of or as a result of an order on appeal, revision and reference or review shall be initiated and completed before the expiry of the three years from the date of communication of such order to the assessing authority.

(2) Notwithstanding anything contained in this Act, any assessment proceeding pending under Rule 12 of Bihar Electricity Duty Rules, 1949 prior to coming unto force

of section-6A shall as the case may be initiated, continued, completed and disposed of in accordance with the provision of this Act as if this section had not come into force”.

1. Ins. By Bihar Act 8, 2007.

<sup>1</sup>**[9B. Bar of jurisdiction-**Save as provided in Sections 9A and 9D no order passed under this Act or the rules made thereunder shall be called in question in any court.

**9C. Bar of legal proceeding-**[1] No prosecution shall lie against any officer or servant of the State Government for any act done or purported to be done by or under this Act without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

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1. Ins. by Finance Act, 1966.

<sup>1</sup>**[9D. Statement of case to High Court.-**(1) Within ninety days from passing by the Tribunal of any order under section 9A, the assesses in respect of whom passing the order has been passed, or the Commissioner, may, by application in writing, together with a fee of one hundred rupees, where such application is made by the assesses, require the tribunal to refer to the High Court any question of law arising out of such order.

(2) If, for reasons to be recorded in writing, the Tribunal refuses to make such reference, the applicant may, within forty five days of such order, either-

- (a) withdraw his application and if the applicant who does so, is an assesses, the fee paid by him shall be refunded; or
- (b) apply to the High Court against such refusal.

(3) If upon the receipt of an application under clause (b) of sub-section (2), the High Court is not satisfied that such refusal was justified, it may require the Tribunal to state a case and refer it to the High Court and on receipt of such requisition the Tribunal shall state and refer the case accordingly.

(4) If the High Court is not satisfied that the statements in a case referred under his section are sufficient to enable it to determine the question raised thereby, it may

refer the case back to the Tribunal to make such additions there to or alternations therein as the Court may direct in that behalf.

(5) The High Court upon hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send to the Tribunal a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Tribunal shall, where necessary amend its order in conformity with such judgment.

(6) Where a reference is made to High Court under this section, the costs including the disposal of the fee referred to in sub-section (1), shall be, in the discretion of the Court.

(7) The payment of the amount of duty including penalty, if any, due in accordance with the order of the Tribunal in respect of which an application has been made under this section shall not be stayed pending the disposal of such application or any reference made in consequence thereof.

(8) The Tribunal or the High Court, may admit an application under this section after the expiry of the period of limitation provided in this section, if it is satisfied that the applicant had sufficient cause for not presenting the application within that period.”]

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1. Ins. by Finance Act, 1966.

**10. Power to make rules-** (1) The <sup>1</sup>[State] Government may, subject to the condition of previous publication in the official Gazette make rules to carry out the purposes of this Act.

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

- <sup>2</sup>(a) the assessment of persons liable to pay the duty levied under section 3, for the registration of such persons and for the time and manner of payment of duty under section 4;
- (b) the percentage at which, and the conditions subject to which, a rebate under sub-section (5) of section (4) shall be admissible and the time within which duty must be paid to earn such rebate;
- (c) the forms of the books of account required to be kept under clause (a) of section 5;

- (d) the times at which, the forms in which, and the officers to whom the returns required by clause (b) of section 5 shall be submitted;
- (e) the duties and powers of Inspecting Officer appointed under section ; and
- (f) any other matter for which there is no provision or insufficient provision in this Act for which provision is, in the opinion of the 1[State] Government, necessary for giving effect to the purposes of this Act.

(3) Any such rule may provide that a breach thereof, shall be, punishable with a fine which may extend to one thousand rupees.

**Addition of new section “11” and “12” after section 10 of Bihar Act 36, 1948-**After section-10 of the said Act following new section “11” and “12” shall be added namely;

**“11. Removal of difficulty-**If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, by order not inconsistent with this Act and rules made thereunder, do any thing which appears to it necessary for the purpose of removing the difficulty.

**12. Validation and exemption.-**(1) For the purpose of sub-section (1), (2) and (3) of section 6 of Bihar Electricity Duty Act, 1948, all officer notified under sub-section (1) and (2) of section-9 of Bihar Finance Act, 1981 (Bihar Act 5, 1981) within their local limit of area, are hereby declared inspecting officers to exercise and perform the prescribed powers and duties conferred upon such authorities under the Bihar Electricity Duty Act, 1948.

(2) Notwithstanding anything contained in any judgment, decree order of any court, tribunal or authority.

1. Ins. by Bihar Act 8, 2007.