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, 10 of 2021, 10 of 2024
THE ANDHRA PRADESH ELECTRICITY DUTY
(AMENDMENT) ACT, 1994.

ACT No. 1 of 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:

(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.

[1]
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.

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 The Andhra Pradesh Electricity Duty (Amendment) Ordinance, 1993 is hereby repealed.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 Legislative 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, Extraordinary, 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:

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 from 30th May, 1994.

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

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."

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 The Andhra Pradesh Electricity Duty (Second Amendment) Ordinance, 1994 is hereby repealed.

G. BHAVANT PRASAD,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.
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:—
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.

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:

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 paisa per unit of energy consumed 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,-

"Maintenance of books of accounts and submission of returns and installation of meters."

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 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.

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.
ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature which was reserved by the Governor on the 24th December, 2020 for the consideration and assent of the President, received the assent of the President on the 7th August, 2021 and the said assent is hereby first published on the 26th August, 2021 in the Andhra Pradesh Gazette for general information:

ACT No. 10 of 2021.

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

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy Second year of the Republic of India as follows,-

1. (1) This Act may be called the Andhra Pradesh Electricity Duty (Amendment) Act, 2020.

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

2. In the Andhra Pradesh Electricity Duty Act, 1939 (hereinafter referred to as the Principal Act), in section 2, for sub-clause (i) of clause (b), the following shall be substituted, namely,-

"(i) a person who has been granted a license under section 14 of the Electricity Act, 2003;"
Amendment of section 3.

In section 3 of the Principal Act, in sub-section (1), for the words "a duty calculated at the rate of six paise per unit of energy", the words "a duty calculated at the rate notified by the State Government from time to time for different consumer categories", shall be substituted.

VADDADI SUNITHA,
Secretary to Government (FAC),
Law, Legal and Legislative Affairs & Justice,
Law Department.
THE ANDHRA PRADESH GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No.10] AMARAVATI, WEDNESDAY, 6th MARCH, 2024.

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 5th March, 2024 and the said assent is hereby first published on the 6th March, 2024 in the Andhra Pradesh Gazette for general information:

ACT No. 10 of 2024

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH ELECTRICITY DUTY (AMENDMENT) ACT, 2020 (ACT NO.10 OF 2021) RELEVANT TO THE ANDHRA PRADESH ELECTRICITY DUTY ACT, 1939

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy-Fifth Year of the Republic of India as follows:

1. (1) This Act may be called the Andhra Pradesh Electricity Duty (Amendment) Act, 2024.

   (2) It shall be deemed to have come into force with effect on and from the 30th January, 2024.

2. In the Andhra Pradesh Electricity Duty (Amendment) Act, 2020 (Act No. 10 of 2021), in section 1, for sub-section (2), the following shall be substituted, namely,-

   “(2) It shall be deemed to have come into force on the date of publication of the Act in the AP. Gazette, dated 25th August 2021.”

J.No. 43/19
Repeal and savings.
Ordinance No. 2 of 2024.

3. (1) The Andhra Pradesh Electricity Duty (Amendment) Ordinance, 2024, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

G. SATYA PRABHAKARA RAO,
Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.