

منجانب: جناب خوشدل خان ایڈوکیٹ، ایم پی اے کیا وزیر توانائی و برقیات ارشاد فرمائیں گے کہ۔

(ا) آیا یہ درست ہے کہ پیسکو کی طرف سے جاری شدہ ماہانہ بجلی بل میں بجلی ڈیوٹی کی مد میں رقم لی جاتی ہے؟

(ب)۔ اگر الف کا جواب اثبات میں ہو تو مذکورہ رقم کس حساب / فارمولے کے تحت لی جاتی ہے

اور کہاں کہاں خرچ ہوتی ہے اس کیلئے قانون میں کوئی پروویژن ہے نیز مذکورہ رقم کب سے لی

جاری ہے اور اس مد میں سالانہ کتنی رقم صوبائی حکومت کو مل رہی ہے ایئر وائر تفصیل فراہم کی جائے۔

جواب:

(ا) یہ درست ہے کہ پیسکو کی طرف سے جاری شدہ ماہانہ بجلی بلوں میں بجلی ڈیوٹی لی جاتی ہے

(ب) الیکٹریٹی ڈیوٹی ٹانس ایکٹ 1964 کے تحت بجلی کی صارفین پر جولائی 1964 سے لگائی گئی ہے۔

جو کہ مندرجہ ذیل فارمولے کے تحت لی جاتی ہے۔

(1) گھریلو صارفین % 1.5

(2) کمرشل صارفین % 1.0

(3) انڈسٹریل صارفین (کارخانے) % 1.0

مندرجہ بالا ڈیوٹی حکومت کے اکاؤنٹ نمبر B0-3034 جو کہ محکمہ خزانہ کی طرف سے جاری

کیا گیا ہے میں جمع ہوتی ہے۔ اور یہ محکمہ خزانہ کے اختیار میں ہے کہ وہ اسے کہاں خرچ کرتی ہے۔

اس سلسلے میں ٹانس ایکٹ 1964، الیکٹریٹی ڈیوٹی روڈز 1964 کے فقوئل منسلک ہیں۔

اس مد میں پیسکو صارفین سے سالانہ مندرجہ بالا رقم وصول کرتی ہے لیکن یہ رقم پیسکو کے اکاؤنٹ میں موجود

رہتی ہے۔ اور بار بار یاد دہانیوں کے باوجود الیکٹریٹی ڈیوٹی کی رقم صوبائی حکومت کو جاری نہیں کی جاتی اور یہ

رقم اکثر صوبائی محکموں کے ذمے بجلی کے بلوں کے بقایا جات کی مد میں کاٹ لی جاتی ہے جس کی تفصیل محکمہ

خزانہ کو ارسال کی جاتی ہے۔

محکمہ ہذا کے پاس دستیاب ریکارڈ کے مطابق الیکٹریٹی ڈیوٹی کی سالانہ وصولی کی تفصیل مندرجہ ذیل ہے۔

<u>Year</u>	<u>Opening Balance</u>	<u>Electricity Duty Realized during the year</u>	<u>Total Electricity Duty</u>	<u>Payments to Provincial Govt: by PESCO</u>	<u>Deduction at source</u>	<u>Closing Balance</u>
2010-11	41.940 (M)	288.993 (M)	330.483 (M)	300 (M)	.....	30.483 (M)
2011-12	30.483 (M)	295.026 (M)	325.509 (M)	100 (M)	.....	225.509 (M)
2012-13	225.509 (M)	299.292 (M)	524.801 (M)	200 (M)	.....	267.783 (M)
2013-14	267.783 (M)	323.762 (M)	591.545 (M)	250 (M)	.....	341.545 (M)
2014-15	341.545 (M)	316.772 (M)	658.317 (M)	.....	500 (M)	158.317 (M)
2015-16	158.317 (M)	310.280 (M)	468.597 (M)	.....	480 (M)	(11.402) (M)
2016-17	(11.402) (M)	466.166 (M)	454.764 (M)	.....	90 (M)	364.764 (M)
2017-18	364.764 (M)	1112.693 (M)	1477.457 (M)	40 (M)	470 (M)	967.445 (M)
2018-19	967.457 (M)	1042.699 (M)	2010.156 (M)	50 (M)	507.816 (M)	1452.340 (M)
2019-20	1452.340 (M)	1155.870 (M)	2608.210 (M)	1775.844 (M) Transferred through Book adjustment by F.D Balance= 320.525 (M)	2096.369 (M) Source deduction by F.D	511.841 (M)
2020-21	511.841 (M)	1415.162 (M)	1927.003 (M)	1804.805 (M) Transferred through Book adjustment by F.D Balance= 84.954 (M)	1889.759 (M)	37.244 (M)

THE WEST PAKISTAN ELECTRICITY DUTY RULES, 1964¹

[Gazette of West Pakistan, Extraordinary, 8th September 1964]

Notification No. S.O.PP-3/5-64².---- In exercise of the powers conferred on him by clause (iii) and clause (iv) of sub-section (1) of section 17 of the West Pakistan Finance Act, 1964 (West Pakistan Act, No. XXXIV of 1964), read with section 13 thereof, the Government of West Pakistan is pleased to make the following Rules, namely:--

1. Short title, extent and commencement.--- (1) These rules may be called the West Pakistan Electricity Duty Rules, 1964.

(2) They shall come into force at once.

2. Definitions. --- In these Rules, unless there is anything repugnant in the subject or context:

- (a) "Act" means the West Pakistan Act, 1964;
- (b) "Electric Inspector" means an Electric Inspector appointed under sub-Section (2) of section 36 of the Electricity Act, 1910;
- (c) "Electricity Duty" means the Electricity Duty payable under section 13 of the Act;
- (d) "Form" means a form appended to these rules;
- (e) "Government treasury" means a treasury of sub-treasury of the Government, and includes an office, branch or agency of a bank transacting treasury business for and on behalf of Government; and
- (f) "Inspecting Officer" means an officer appointed by Government to perform the duties and exercise the powers under these Rules.

3. Reading of meters.--- A licensee shall, in respect of energy liable to Electricity Duty, cause the meter of every consumer to whom he supplies energy to be read, so far as possible, on the same date in each month and record the unites of energy consumed in the month. The period between such consecutive readings shall be reckoned as one month for the purposes of calculation of Electricity Duty and submission of returns under Rules 7.

4. Adjustments.-- In calculating the Duty payable by a consumer, the licensee shall make the same allowance for fast meters. Incorrect readings mis-calculations due to clerical errors and adjustments or provisional charges in respect of premises which remain closed, as those made in respect of his own charges.

¹ To continue in force in Punjab, Sindh, Khyber Pakhtunkhwa and Balochistan under Art.19(2), P.O. NO.1 of 1970

² Published Gazette of West Pakistan, Extraordinary, 8th September, 1964.

5. Time and manner of collection and payment.--- (1) A licensee shall include the Electricity Duty payable by a consumer as a separate item in the bill of charges for the energy supplied and shall recover the same from the consumer alongwith the charges for the supply of energy.

(2) The electricity charges payable on energy consumed between the first day of July, 1964 and the coming into force of these Rules shall, if it has not already been recovered from the consumer, be included in the monthly bill of charges to be furnished to the consumer under the provisions of sub-rule (1).

(3) The licensee shall, within sixty days of the expiry of the month for which the Duty is levied, deposit the amount of such Duty into a Government Treasury under the head "XIII-Other Taxes and Duties-B-Receipt under West Pakistan Finance Act, 1964" and the treasury receipt to the Electric Inspector.

6. Keeping of books of accounts.--- Every licensee shall maintain and keep up-to-date books of accounts containing the following particular namely:--

- (a) Name and address of every consumer to whom the licensee supplies energy with account number.
- (b) Description of premises in which energy is use.
- (c) Number of units of energy supplied for---
 - (i) residential, office or commercial purposes; and
 - (ii) industrial undertaking.
- (d) Amount of electricity duty and the rates charged in respect of (c) above.
- (e) Amount charges on account of unmetered supply at flat rate under the provisions of the Act.
- (f) The date of cutting off the supply of energy on account of failure of payment of electricity duty.

Explanation.—Premises used wholly or principally for carrying on an manufacturing process within the meaning of section 2 of the Factories Act, 1934, shall be deemed to be used for an industrial undertaking.

7. Submission of retunes. --- Every licensee shall submit to the Electric Inspector:--

- (i) a monthly return in Form "A" , by the 15th of the month next after that following the month of which the return relates, separately for:--

- (a) residential, office or commercial purposes, and
- (b) an industrial undertaking.
- (ii) a quarter, return in Form "B" within 39 days for the expiry of the quarter, containing the particulars of any consumer who has failed to make payment of the Electricity Duty within three months of the presentation of the bill.

Provide that the returns for the period, the first day of July, 1964 to the coming into force of these Rules, shall be furnished by the licensee on such date or dates as may be specified by the Electric Inspector.

8. Inspection of books of accounts. --- (1) An Inspecting Officer may at any time, require licensee to produce for inspection at the registered or other office of the licensee, such books and records in his possession or control, as the Inspecting officer may consider necessary for ascertaining or verifying the amount of Electricity Duty leviable under the Act.

(2) The Inspecting Officer shall inspect books of accounts kept and returns submitted by a licensee at such intervals and the such extent as the Electric Inspector may direct.

9. Power for entry and inspection.--- An Inspecting Officer may, after giving reasonable notice to the occupier, enter any premises where energy is or is believed to be supplied for the purposes of:--

- (a) verifying the statement made in the books of accounts kept and the returns submitted by the licensee;
- (b) verifying the readings of meters; and
- (c) verifying particulars or ascertaining information required in connection with the levy of Electricity Duty.

10. Provisions of special meters. --- (1) Where there is combined installation using energy for:--

- (a) residential, office or commercial purposes; and
- (b) an industrial undertaking,

or where part of supply of energy is liable to Electricity Duty and part thereof is exempted from such Duty the licensee, or with the permission or approval of the licensee, the consumer shall install and maintain separate, suitable and correct meters to register the quantities of the two kinds of consumption separately:

provided that if any licensee or consumer, as the case may be, satisfies the Electric Inspector that the installation and operation of such meter or sub-meters involves cost

disproportionate to the amount of the Electricity Duty recoverable from him per month and furnishes to the Electric Inspector such data and information which, in the opinion of the Electric Inspector, is sufficient for the assessment of the said Duty, the Electric Inspector may exempt such licensee or consumer, as the case may be, from the requirement of this Rules.

(2) A licensee or consumer exempted under this Rule from installing and maintaining separate meters shall give intimation in writing to the Electric Inspector of every addition to the number and every increase in the power of lights, fans and other appliances used by him within twenty-four hours of such addition or increase.

11. Settlement of disputes and imposition of penalty.--- (1) If any consumer fails or neglects to pay the amount of Electricity Duty due from him within the period specified in the bill for its payment, or if no period is specified in within the period specified in the bill for its payment, within thirty days of the receipt by him of bill, he shall be liable to pay, in addition to such Duty, a penalty not exceeding the total amount of the Electric Duty due from him as may be imposed by the Electric Inspector.

(2) The penalty imposed under this Rule shall be recovered, without prejudice to the right of Government to recover the same under section 3 of the West Pakistan Dues Recovery Ordinance, 1962, so far as may be, in the manner provided for the recovery of the Electricity Duty.

(3) In case any difference or dispute arises between a consumer and a licensee regarding the liability of the consumer for the payment of the amount of Duty due from him, the licensee or the consumer shall refer the dispute to the Electric Inspector, who shall, after such inquiry as he deems fit, decide the matter and his decision shall be consider final and conclusive.

(4) Before proceeding to inquire into any dispute referred to him under the provision of sub-rule (3), the Electric Inspector my serve the consumer with a notice requiring him to deposit with the licensee, within seven days of the receipt of the notice, the amount of Duty alleged to be due from him and if on being served with such notice the consumer fails to deposit the amount of Duty within the time specified in the notice the Electric Inspector may direct the licensee to cut off the supply of energy to the consumer until such time as the amount of Duty is deposited by him, and the licensee shall act accordingly.

12. Application of Rules in the case of generation, use and supply of energy by a person other than a licensee.--- These Rules shall apply *mutatis mutandis* to any person other than a licensee generating, using and supplying energy to other persons.

FORM "A"

Monthly return showing information regarding energy supplied/used, Electricity Duty charged thereon and paid to Government during the month of-----19.

Total quantity of energy supplied/used for the purpose of:...Unit.

- (a) Residential, office or commercial purposes.
- (b) An industrial undertaking.

Exempted.--- Energy supplied to the following..... Units.

- (1) Any Government, save in respect of premises used for residential purposes.
- (2) A local Authority, save in respect of premises used for residential purposes.
- (3) Energy consumed by, or in respect of tubewells irrigation and agricultural machinery.
- (4) Energy generated by a plant having a capacity not exceeding 2^{1/2} kilowatts.
- (5) Energy consumed (including losses of energy) in generation, transmission and transformation.
- (6) Energy consumed in mosques, churches and other place of public worship.
- (7) Any consumer using not more than 20 units in any one month.---

Total

Net number of units on which Duty is leviable.

Amount of Electricity Duty on--- Units at---

Amount of Electricity on unmetered supply at flat rate on-----

Less adjustments allowed under Rule 4 plus recoveries on account of previous month.

Less rebate under sub-section (2) (ii) of section 13 of the West Pakistan Finance Act, 1964.

Amount paid into treasury under Challan No.----

Dated-----

FORM "B"

Return of consumer who has made default in payment of the electricity duty due on account of energy supplied during the month of---19--

Name and address of the consumer	Units consumed	Amount of electricity duty	Period for which electricity duty is payable	Reference of Ledger account No	Remarks (Action taken, if any by the Licensee for recovery)
1	2	3	4	5	6

THE WEST PAKISTAN FINANCE ACT, 1964.
WEST PAKISTAN FINANCE ACT NO. XXXIV OF 1964.

[29th June, 1964.]

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PREAMBLE

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Schedules

¹ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.
² Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.
³ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.
⁴ Omitted vide West Pakistan Act No. I of 1965.
⁵ Omitted vide West Pakistan Act No. XII of 1973.
⁶ Omitted vide Khyber Pakhtunkhwa Ordinance No. XII of 1978.

THE WEST PAKISTAN FINANCE ACT, 1964.
WEST PAKISTAN FINANCE ACT NO. XXXIV OF 1964.

[29th June, 1964.]

AN
ACT

to continue, levy and abolish certain taxes and duties in West Pakistan.

WHEREAS, it is expedient to continue, levy and abolish certain taxes and duties in the Province of West Pakistan; Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the West Pakistan Finance Act, 1964. Short title commencement and extent.
(2) It shall come into force on and from the first day of July, 1964.
(3) It shall extend, unless otherwise specified hereinafter, to the whole of the ¹[Province of the Khyber Pakhtunkhwa] except the Tribal Areas.
2. In this Act, unless there is anything repugnant in the subject of context— Definitions.
 - (a) “agricultural year” means the agricultural year as defined in the Punjab Land Revenue Act, 1887 (Act No. XVII of 1887);
 - (b) “Government” means the Government of ²[Khyber Pakhtunkhwa]
 - (c) “prescribed” means prescribed by rules made under this Act ³[...]
 - ⁴[(d)]

⁵[3.]

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

² Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

³ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order 1975.

⁴ Substituted and Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order 1975.

⁵ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order 1975.

4. (1) There shall be levied and collected from every owner of land which is assessed to agricultural income-tax in the district of Bannu, Dera Ismail Khan Hazara, Mardan, Kohat, Peshawar, ¹[.....] on the land revenue payable in the agricultural year 1963-64, an additional amount of agricultural income-tax by way of surcharge at the rates specified in the Second Schedule. Surcharges on agricultural income tax in certain districts.
- (2) The provisions of the ²[Khyber Pakhtunkhwa] Agricultural Income-tax Act, 1948 ³[Khyber Pakhtunkhwa] Act No. XVII of 1948, ⁴[.....] shall, so far as may be, apply to the assessment, collection and recovery of the surcharge imposed under this section.
5. There shall be levied and collected a tax on cinemas payable by the owner or management thereof at the following rates for the financial year 1964-65:— Tax on cinemas.
- | | |
|--|----------------------|
| (i) In the case of a cinema classed as a first class cinema. | One thousand rupees. |
| (ii) In the case of a cinema classed as a second class cinema. | Five hundred rupees. |
| (iii) In the case of a cinema classed as a third class cinema. | One hundred rupees. |
6. There shall be levied and collected in any area in which a tax is imposed on motor vehicles by or under any enactment, a surcharge on such tax at the following rates for the financial year 1964-65:— Tax on Motor Vehicles.
- | | |
|--|---------------------|
| (i) Motor vehicle used for the transport or carriage of goods and materials. | Twenty five rupees. |
| (ii) Motor vehicles plying for hire and licensed to carry more than eight persons. | Fifty rupees. |
7. Until the 30th day of June, 1965, there shall be levied and paid on railway fares and freights a tax according to the scale set out in Third and Fourth Schedules. Tax on railway fares and freights.
- (1) ⁵[8. (1) (2)]

¹ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

² Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

³ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.

⁴ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

⁵ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

¹[9. (1) (2) (3)]

²[10]

³[11]

⁴[12]

13. (1) From the first day of July, 1964, there shall be levied and paid to Government, on ⁵[charges for, or as the case may be, the units of] energy consumed for the purposes specified in the first column of the fifth schedule, excluding losses of energy in transmission and transformation, a duty (hereinafter referred to as 'Electricity Duty') at the rate specified in the second column of that Schedule:

Electricity Duty.

Provided that Electricity Duty shall not be leviable on the energy consumed by, or in respect of the consumers enumerated in the sixth Schedule, except to the extent specified therein:

Provided further that for reasons to be recorded, Government may, by notification in the Official Gazette, exempt any other consumer or class of consumers from the operation of this section.

Explanation— In this section, unless there is anything repugnant in the subject or context—

- (a) "consumer" means any person other than a distributing licensee, who is supplied with energy by a licensee;
- (b) "energy" means electrical energy when generated, transmitted, supplied or used for any purpose except the transmission of a message;
- (c) "licensee" means any person licensed under Part II of the Electricity Act, 1910 (Act No. IX of 1910), to supply energy and. includes any person who has obtained the sanction of the Government under section 28 of the Act.

¹ Omitted vide Khyber Pakhtunkhwa Adaptation of Laws Order, 1975.

² Omitted vide West Pakistan Act No. I of 1965.

³ Omitted vide Khyber Pakhtunkhwa Act No. XII of 1973.

⁴ Omitted vide Khyber Pakhtunkhwa Ordinance No. XII of 1978.

⁵ Substituted vide Khyber Pakhtunkhwa Act No. X of 1977.

(2) Every licensee shall collect and pay to the Government, the Electricity Duty payable under this section in such manner as may be prescribed. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the Government;

Provided that—

- (i) the licensee shall not be liable to pay the duty in respect of any energy supplied by him for which he has been unable to recover his dues.
- (ii) licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage, as may be determined by the Government, on the amount of the duty collected and paid by him under this sub-section.

(3) Where any person fails or neglects to pay the amount of Electricity Duty due from him, the licensee may, without prejudice to the right of Government to recover the amount under section 3 of the West Pakistan Government Dues Recovery Ordinance, 1962, (West Pakistan Ordinance No. XXII of 1962), discontinue to supply energy to him and for this purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Electricity Act, 1910 for recovery of any charge or sum due in respect of energy supply by the licensee

(4) In the case of energy other than that supplied by a licensee, the person generating the energy shall pay to the Government the Electricity Duty payable under this section in respect of the energy consumed, in such manner as may be prescribed.

14. If the person who is responsible for the payment of the toll or tax under section 5, 8 or 11 or for the collection and payment of a toll or tax under section 9, 10, 12 or 13 fails to pay the tax or to collect and pay the tax, as the case may be, shall be liable to pay a penalty not exceeding the amount of the toll, or tax payable.

Penalty.

15. Where any tax or surcharge imposed by this Act is by way of an addition to or a surcharge on any existing tax imposed by or under an enactment, the procedure provided in such, enactment or the assessment, collection and recovery of such tax, shall, so far as applicable apply to the assessment, collection and recovery of the additional tax or surcharge.

Application of existing laws.

16. Government may, by notification make such omission from, additions to, adaptations and modifications of any ¹[Khyber Pakhtunkhwa] Act as may be necessary for the purpose of the levy and collection of any tax imposed by this Act.

Power to amend or vary an Act.

17. (1) Government may make rules regarding—

Power to make rules.

- (i) classification of cinemas for the purposes of section 5;
- (ii) the exemption from or remission of the whole or any portion of the tax under section 11;
- (iii) the procedure for the collection and payment of any tax or toll levied under this Act;
- (iv) any other matter incidental thereto.

(2) Any rule made or deemed to have been made under the corresponding provisions of the West Pakistan Finance Act, 1963 (West Pakistan Act No. IX of 1963) shall, so far as may be, continued and be deemed to have been made under this Act.

¹ Substituted vide Khyber Pakhtunkhwa Act No. IV of 2011.