The Karnataka Electricity (Taxation On Consumption Or Sale) (Amendment) Bill, 2018 (First Published in the Karnataka Gazette Extra-ordinary on the 19th Day of July 2018)

THE KARNATAKA ELECTRICITY (TAXATION ON CONSUMPTION OR SALE) (AMENDMENT) ACT, 2018 (Received the assent of the Governor on the 18th day of July 2018)

An Act further to amend the Karnataka Electricity (Taxation on Consumption or Sale) Act, 1959.

Whereas it is expedient further to amend the Karnataka Electricity (Taxation on Consumption or Sale) Act, 1959 (Karnataka Act 14 of 1959) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the sixty ninth year of the Republic of India as follows:-

1. **Short title and commencement.**— (1) This Act may be called the Karnataka Electricity (Taxation on Consumption or Sale) (Amendment) Act, 2018.

   (2) It shall come into force at once.

2. **Amendment of section 2.**— In the Karnataka Electricity (Taxation on Consumption or Sale) Act, 1959 (Karnataka Act 14 of 1959) (hereinafter referred to as the principal Act) in section 2, in clause (1A), for the words “the electricity generated by a captive generating plant”, the words “the electricity generated by own generating plant or a captive generating plant” shall be substituted.

3. **Amendment of section 3.**— In section 3 of the principal Act,
(i) in sub-section (1), for the words "six percent", the words "nine percent" shall be substituted; and

(ii) in the proviso, except clauses (i), (ii) and (iii), the following shall be substituted, namely:

"Provided that when any person,-

(a) consumes electricity generated by himself, the person shall be liable to pay the electricity tax on the rate of charges of electricity levied by the licensee to other similar category of consumers;

(b) supplies at the rate less than the rate of charges of electricity levied by the licensee to other consumers or free of cost, the consumer shall be liable to pay the electricity tax on the rate of charges of electricity levied by the licensee to other similar category of consumers."

By Order and in the name of the Governor of Karnataka,

G. SRIDHAR
Secretary to Government (I/c)
Department of Parliamentary Affairs