Tripura Electricity Duty Rules, 2019
PART—I— Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-7(33)-TAX/2019
Dated, Agartala, the 9th August, 2019.

NOTIFICATION

In exercise of the powers conferred by clause 18 of the Tripura Electricity
Duty Ordinance, 2019 (Tripura Ordinance No. 2 of 2019), the Governor hereby
makes the following rules, namely:

1. Short Title:

   (1) These rules may be called 'Tripura Electricity Duty Rules, 2019';

   (2) They shall come into force on the date of their publication in the
       Tripura Gazette.

2. Definitions:

   (1) In these rules unless the context otherwise requires:-

       (i) "Agent" means any person duly authorised in writing by the licensee
           or persons to appear or act on his behalf before the Inspecting
           Officers;

       (ii) "Duty" means the electricity duty payable under clause 4 of the
           Ordinance;

       (iii) "Form" means a form appended to these rules;

       (iv) "Ordinance" means the Tripura Electricity Duty Ordinance, 2019;

   (2) Words and expressions used in these rules but not defined, shall have
       the same meaning as have been respectively assigned to them under the
       Ordinance.

3. Registration

   (1) Any person liable to pay duty as per clause 4 of the Ordinance shall
       make an application for registration in FORM TED-1 to the assessing
       authority having jurisdiction over the area in which his principal place
       of business is located;
The application under sub-rule (1) shall be made –

(a) Within thirty days from the commencement of these rules, and

(b) Thereafter within thirty days from the date on which the licensee or the person becomes liable to pay duty under the Ordinance;

Such application shall be signed and verified in the manner prescribed in the Form, by the proprietor in case of a proprietorship firm, by the authorized partner in case of a partnership firm, by the principal Officer or the Chief Executive Officer in case of a Company or a Corporation or a Government Department or a local Authority and by the Secretary or any other authorized executive in case of a society or a Club or an association of persons;

Such application shall be accompanied by two copies of recent passport size photograph of the person signing the application, except in case of Government Department and shall also be accompanied by a court fee Stamp of hundred rupees;

On receipt of an application for registration, the assessing authority of the area shall, after verifying or causing to be verified the particulars furnished by the licensee or the person, grant him a certificate of registration in FORM TED-2, within a period not exceeding fifteen days from the date of receipt of the said application;

A register of certificate of registration issued shall be maintained by the assessing authority in FORM TED-3;

The Commissioner will be empowered to issue guidelines with prior approval of the Government for the purpose of matters relating to amendment of the certificate of registration necessitated by any change in the ownership or constitution of business, change in the name and style of business or place of business or any other material change having relevance to the liability to pay duty under this Ordinance and in issuing duplicate certificate of registration in case of loss of defacement of the original certificate of registration and also in cancellation of the certificate of registration.

4. Jurisdiction of Inspecting Officers

The Commissioner shall perform his function in respect of the State of Tripura and other inspecting officer as defined in Rules 2(6) shall perform their functions in respect of such areas or of such persons as
the Commissioner of Taxes may, by notifications in the Official Gazette, specify;

(2) The Commissioner may with prior approval of the Government issue any notification not inconsistent with the provisions of the Ordinance and these rules, for explaining anything contained in the rules;

(3) For the purposes of the proviso to sub-clause (3) to clause 4 of the Ordinance the Commissioner may with prior approval of the Government specify the rate of Electricity Duty and exemptions.

5. Rate of Electricity Duty

The rate of Electricity Duty shall be prescribed by the Commissioner with prior approval of the State Government, by Notification from time to time, in the official gazette on the aggregate value of energy charges and fixed charges.

6. Time and manner of collection and payment

(1) A licensee shall include the duty leviable under the Ordinance as a separate item in the monthly or periodically bill of charges for the energy supplied by him, and shall recover the same along with his own charge for the supply of energy;

(2) The duty shall be paid into the Government Treasury by Challan within 20 days of the subsequent month to which the duty pertains. Challans in FORM TED-4 shall be available at the office of the assessing authority or a Government Treasury/Sub-Treasury;

(3) Challan shall be filled in quadruplicate. Two copies of the Challan duly signed as proof of payment shall be returned to the licensee and two copies shall be retained in the treasury or sub-treasury, one of which shall be transmitted to the assessing authority on the day following the date of payment;

(4) Every treasury/sub-treasury officer shall send an advice list to the assessing authority by the 5th day of every month showing the amount received in the previous month. The advice list shall contain the challan number and date, the name of the licensee and the amount paid;

(5) The assessing authority shall record the receipt of challans in a daily collection register indicating the number, date and amount of each
challan. The daily collection register shall be maintained in FORM TED-5;

(6) The amount of penalty and interest imposed under the Ordinance shall be paid within the date specified in the Notice of Demand into a Government Treasury/Sub-Treasury by Challan in FORM TED-4;

The provisions of sub-rules (3), (4) and (5) shall apply to payment made under this sub-rule as well.

7. **Maintenance of books of account:**

Every licensee shall maintain books of account containing the following particulars separately, for each consumer namely—

(i) service connection number;

(ii) address and brief description of the premises to which the energy is supplied;

(iii) number of units of energy consumed;

(iv) fixed charge applicable;

(v) rate of supply;

(vi) details and amount of electricity duty charged;

(vii) date of payment of electricity duty;

(viii) details of duty adjusted or written-off in accordance with rule 13 or 14; and

(ix) date of disconnection.

8. **Submission of returns**

A licensee or a person shall submit to the assessing authority returns in FORM TED 6 within a month of the expiry of the year or as specified by the Commissioner for any category of licensee.

9. **Assessment and Issue of demand notice**

(1) After a month of the close of the year, the assessing authority may, on the returns furnished in accordance with rule 8 or information in his possession, make an assessment and issue a notice of demand on the
licensee, and, the duty demanded, interest leviable and penalty imposed under notice shall be payable within 30 days of such notice. The assessment order shall be in FORM-TED-7 and notice of demand shall be in FORM TED-8;

(2) An assessing authority shall maintain an assessment and demand register in FORM TED-9;

(3) The assessing authority shall issue a notice of demand in FORM TED-8 in respect of the amount of penalty, if any, imposed by sub-clause (1) of clause 11 or clause 15 of the Ordinance specifying therein the date within which such penalty shall be payable.

10. Inspection of books of account

An Inspecting Officer may at any time require a licensee to produce for inspection such books and records in his possession or control as may be necessary for ascertaining or verifying the amount of duty leviable under the Ordinance.

11. Power of entry of Inspecting Officer

An Inspecting Officer may enter any premises where energy is, or is believed to be, supplied, used or, consumed or, sold by a licensee for the purpose of –

(i) verifying the statements made in the books of account kept and returns submitted by the licensee;

(ii) checking the reading of the meters; and

(iii) verifying the particulars required in connection with levy on the duty.

12. Other duties of the Inspecting Officers

An Inspecting Officer shall, as may be necessary, inspect the books of account kept and returns submitted by a licensee under rule 10 and 8 respectively and apply a detailed test of individual entries for verifying the particulars noted by the licensee, so far as they are connected with the levy of the duty. He shall also verify all entries relating to –

(i) exemption from duty; and

(ii) adjustments allowed by the licensee.
13. Appeal

(1) An appeal under clause 13 of the Ordinance shall lie to the Assistant Commissioner of Taxes (or any other officer specially empowered in this behalf by the State Government) and where there is more than one such officer to such Assistant Commissioner of Taxes as may be specified by the Commissioner of Taxes by notification in the Official Gazette and shall be presented in FORM TED-10 and shall comply with the following requirements-

(a) It shall be accompanied by the notice of demand and the fee prescribed in rule 17;

(b) It shall be signed, verified and endorsed by the appellant or his agent to the following effect -

(i) that the amount as specified in proviso to clause 13(1) of the Ordinance has been paid; and

(ii) that to the best of his knowledge and belief the statements made in the memorandum are true:

(2) When an appellant does not comply with any of the requirements of sub-rule (1) in presenting the appeal, it may be summarily rejected;

(3) The appellate authority shall hear an appeal at such time and place as may be fixed after giving notice to the appellant.

14. Revision

(1) A revision under clause 14 of the Ordinance shall lie to the Commissioner of Taxes and shall comply with the following requirements-

(a) a statement of the facts of the case;

(b) a reference to the particular order in respect of which the revision is applied for;

(c) the ground on which the revision is filed;

(d) the date of the service of the order objected to;

(e) It shall be accompanied by the notice of demand and the fee prescribed in rule 17;
(f) It shall be signed, verified and endorsed by the appellant or his agent to the following effect -

(i) that the amount as specified in clause 14 of the Ordinance has been paid; and

(ii) that to the best of his knowledge and belief the statements made in the memorandum are true:

(2) The revision petition may be submitted in plain paper;

(3) When an appellant does not comply with any of the requirements of sub-rule (1) in presenting the revision, it may be summarily rejected;

(4) The revisional authority shall hear an appeal at such time and place as may be fixed after giving notice to the appellant.

15. Refund

(1) If duty has been received in excess of what is payable under the Ordinance, the assessing authority shall, on application by the licensee, either refund the excess so paid by the licensee or adjust it in subsequent payment or payments;

(2) An application for refund shall be made to the assessing authority and shall include, amongst others, the following particulars:

(a) the name and address of the licensee;

(b) the period of assessment for which refund is claimed;

(c) the amount of dues already paid together with challan number and the date payment; and

(d) the amount of refund claimed and the grounds thereof.

(3) An application for refund shall be signed and verified as in the case of an appeal or revision under rule 13 and 14;

(4) No claim to any refund shall be allowed unless it is made within one year from the date of issue of the notice of demand or within one year of the final order passed on appeal or revision in respect of such assessment;
When the assessing authority is satisfied that the refund claimed is due, wholly or in part, he shall record an order sanctioning the refund;

When the order for refund has been passed, the assessing authority may issue a refund voucher in FORM TED-11, in favour of the licensee or may set off the amount to be refunded or any part thereof against duty remaining payable by the licensee or against subsequent payment or payments as the case may be. If a refund voucher is issued, an advice list shall, at the same time be forwarded to the Treasury Officer concerned;

When the amount to be refunded exceeds one thousand rupees, the application together with records shall be submitted to the Commissioner of Taxes;

A register shall be maintained in FORM TED-12 wherein particulars of all applications for refund and the orders passed thereon shall be entered.

16. Delivery of notice

A notice under these rules, unless communicated verbally shall be in writing and may be served by any of the following methods:

(a) by hand; or

(b) by registered post; or

(c) by email:

Provided that if upon an attempt having been made to serve a notice or requisition by any of the above mentioned methods the prescribed authority is satisfied that the licensee is evading the service of notice or requisition, the prescribed authority shall cause such notice or requisition to be served by affixing a copy thereof on some conspicuous part the last notified place or premises of the licensee and such service shall be as effectual as if it had been made on the assess by hand.

17. Fees

(1) The following fees shall be payable –

(a) Upon a memorandum of appeal or revision under rule 13 or 14 - Rupees fifty;
(b) Upon an application for a certified copy –

(i) application fee – Rupees fifty;

(ii) authentication fee for every 360 words or thereof - 50 paise;

(iii) one impressed folio for not more than 150 (English) words and an extra folio for every 150 words or part thereof;

(iv) an additional fee, subject to a minimum of Rupees twenty to cover the cost of postage, if the applicant wants his copy to be sent by post;

(v) a searching fee of Rupees fifty, if the applicant wants a copy of an order or document which is more than one year old;

(c) Upon any other miscellaneous petition – Rupees twenty five.

(2) All fees shall be paid in court fee stamps;

(3) No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice or in respect of any spontaneous application which asks only for information and does not seek any specific relief.

18. Copies of order

(1) The first copy of the order of the appellate authority shall be supplied to the appellant free of charge;

(2) An application for a certified copy of order or other documents shall be filed in the office of the appropriate authority and shall contain the following particulars:-

(a) name and address of the licensee;

(b) relevant year;

(c) particulars of the document or order.

19. Rounding

In determining the yearly amount of duty payable by a licensee or amount of refund due under the Ordinance, fraction of a rupee below 50 paise shall
be ignored and a fraction of a rupee equal to or exceeding 50 paise shall be taken as a whole rupee.

20. **Fine for contravention of these rules:**

Any person contravening any of the provisions of these rules, shall on conviction, if such offence is not otherwise punishable under the Ordinance, be punished with a fine which may extend to ten thousand rupees and in the case of continuing contravention with an additional fine which may extend to hundred rupees for each day during which such contravention continues, after conviction for the first such contravention.
FORM TED - 1
THE TRIPURA ELECTRICITY DUTY RULES, 2019
APPLICATION FOR REGISTRATION
[See rule 3(1)]

To
The Assessing Authority

I ......................................... . .............. . .................. Son/Daughter/Wife of ..................................................... on behalf of ................................................................. (name and style of business) engaged in the activity of sale of energy hereby apply for registration under clause 3 of the Tripura Electricity Duty Ordinance, 2019.

1. Name of the licensee or person

2. Full address of the principal place of business

3. Full address of all branches of business in the State

4. Status (Proprietorship/Partnership/Company/Others)

5. Name(s) and address(es) of the Proprietor, Partners, Directors, all persons having interest in business with the following particulars

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name in full</th>
<th>Father's / Husband's name</th>
<th>PAN</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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</tbody>
</table>

6. Whether the licensee or the person is registered under the Tripura State Goods and Services Tax Act, 2017: Yes / No

   (a) GSTIN and date of registration:

   (b) Issuing Office:

7. Number of Power Plant and annual capacity of each of them:
8. Annual estimate of units to be supplied

9. Complete address of the place where records are kept

DECLARATION

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place : Signature :

Date : Full Name :

Status :
FORM TED - 2
THE TRIPURA ELECTRICITY DUTY RULES, 2019

CERTIFICATE OF REGISTRATION
[See rule 3(5)]

Registration Certificate No: Office of issue:

This is to certify that .................................................................................. (name and style) whose principal place of business is situated at .............................................................................................................. has been granted registration under clause 3 of the Tripura Electricity Duty Ordinance, 2019.

1. It is liable to pay duty w.e.f. : 

2. Status of the licensee/person : 

3. Name(s) and address(es) of the Proprietor/Partner(s)/Director(s) etc : 
   [a]  
   [b]  
   [c]  
   [d]  

4. Number of power plant and capacity of each of them : 

5. Location and address of other places of business : 

Place : Signature of the Assessing Authority
Date : (Seal)
FORM TED – 3
THE TRIPURA ELECTRICITY DUTY RULES, 2019
REGISTER OF CERTIFICATE ISSUED TO THE LICENSEE/PERSON
[See rule 3(6)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Licensee's Name &amp; address</th>
<th>Registration Certificate No. &amp; Date of issue</th>
<th>Address</th>
<th>Address of Branch, if any</th>
<th>Date of commencement of liability</th>
<th>Remarks</th>
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</table>
Tripura Gazette, Extraordinary Issue, August 9, 2019 A. D.

FORM TED – 4
THE TRIPURA ELECTRICITY DUTY RULES, 2019

CHALLAN
[See rule 6(2)]
[To be printed in quadruplicate]

Challan of duty/penalty paid to: .................................................................

Treasury/Sub-Treasury Code : .................................................................

DDO Code : ..........................................

Major Head: .............

Sub-Major Head:............

Minor Head:..................

Name of the Bank : .................................................................

Duty Period:.................................................................

Demand No.(if any):.................................

<table>
<thead>
<tr>
<th>By whom tendered</th>
<th>Name, registration number and address of licensee on whose behalf payment is made</th>
<th>Payment on Account of</th>
<th>Amount deposited (Rs.)</th>
</tr>
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<tbody>
<tr>
<td>1</td>
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<td>Duty</td>
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<td>Interest</td>
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<td>Penalty</td>
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<td>Miscellaneous</td>
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</table>

Rupees ................................................................. (in words)

Challan No. & Date: ................................................................. Signature of the licensee or authorized person

FOR TREASURY USE ONLY

Scroll No.... ........................................... Date of Receipt .................

                                          Received in payment of Rs.......................... (Rupees ................................................................. in words)

                                          Signature of Treasurer Signature of Accountant Signature of Treasury/Sub-Treasury Officer
**FORM TED - 5**
THE TRIPURA ELECTRICITY DUTY RULES, 2019

DAILY COLLECTION REGISTER
[See rule 6(5)]

<table>
<thead>
<tr>
<th>Charge</th>
<th>Financial Year</th>
<th>Month</th>
</tr>
</thead>
<tbody>
<tr>
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</table>

## COLLECTION

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of licensee</th>
<th>Treasury Challan No. and date</th>
<th>Amount Paid (in Rs.)</th>
<th>Remarks</th>
</tr>
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<tbody>
<tr>
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<td>Duty</td>
<td>Interest</td>
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</tbody>
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16
FORM TED-6
THE TRIPURA ELECTRICITY DUTY RULES, 2019
RETURN
[See rule 8]

1. Name and address of licensee/person : 
2. Registration number of licensee/person : 
3. Year : 
4. Total units sold : 
5. Amount collected
   (a) As energy : 
   (b) As Fixed Charge : 
   (c) Total : 
6. Electricity duty payable (Amount) : 
7. Electricity duty paid (Amount) : 
8. Treasury Challan number and date : 

DECLARATION

I hereby solemnly declare that the above statements are true to the best of my knowledge and belief.

Place : 
Date : 
Signature : 
Full Name : 
Status : 


FORM TED -7
THE TRIPURA ELECTRICITY DUTY RULES, 2019
ASSESSMENT ORDER
[See rule 9(1)]

1. Name of the licensee/person with complete address :

2. Charge : Period ending :

3. Registration Number :

4. Branches :
   (a)
   (b)
   (c)

5. Share- (a) Partner :- Their names with Share -
   (b) Member :- Their names with Share -

6. Energy Sold (in Units) :

7. Amount collected:
   (a) As energy charge :
   (b) As Fixed charge :

8. Books produced :

9. Clause and sub-clause under which assessment made:

<table>
<thead>
<tr>
<th>Date</th>
<th>Assessment Order</th>
</tr>
</thead>
</table>

Place :

Date : Signature of the Superintendent of Taxes
FORM TED -8
THE TRIPURA ELECTRICITY DUTY RULES, 2019
NOTICE OF DEMAND
[See rule 9(1)]

Charge: ..........................

No. .......................... .......... Date ...........................

To

..............................

Registration No. ..........................

You are hereby informed that the amount of duty or/and penalty payable by you under the Tripura Electricity Duty Ordinance, 2019, has been assessed as under:

1. Energy Sold (in Units) :

2. Amount collected:
   (a) As energy charge :
   (b) As Fixed charge :

3. Rate of duty :

4. Total duty assessed :

5. Interest levied :

6. Penalty imposed :

7. Miscellaneous :

8. Total amount payable :

9. Less amount already paid :

10. Net amount due :

You are hereby directed to pay the sum of Rs.......................... (in figures) rupees.......................... (in words) into Treasury/Sub-treasury at (place).......................... on or before....................... (date) failing which the said sum will be recovered from you as an arrear of land revenue or in other manner as provided in the Ordinance.

Place :

Date : Signature of the Superintendent of Taxes
FORM TED –9
THE TRIPURA ELECTRICITY DUTY RULES, 2019
ASSESSMENT AND DEMAND REGISTER
[See rule 9(2)]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and address of the licensee/person</th>
<th>Assessment year</th>
<th>Demand No. / Order No. &amp; Date</th>
<th>Duty</th>
<th>Interest</th>
<th>Penalty</th>
<th>Miscellaneous</th>
<th>Total</th>
<th>Signature</th>
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<tbody>
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TOTAL: 5+6+7+8

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20
FORM TED -10
THE TRIPURA ELECTRICITY DUTY RULES, 2019

APPEAL TO THE ASSISTANT COMMISSIONER OF TAXES
[See rule 13(1)]

To

The ..............................................................................................................................................

The................................................................................................................................. day of.............. 20..........

Date or order appealed against............................................................................................... 

Name and designation of the authority who passed the order.................................................. 

Year of assessment ............................................................................................................... 

Amount of duty assessed Rs................................................................. 

The petitioner ........................................................................................................................... 

(Name and address) submits as follows:-

1. Under the Tripura Electricity Duty Ordinance, 2019, the duty payable by petitioner has been assessed by the Superintendent of Taxes at Rs................................. for the assessment year........................................

2. A copy of the notice of demand which your petitioner received on 
................................................................................................................................................. is attached.

3. The amount of duty payable by the petitioner should be Rs................................. during the year and your petitioner is liable to pay a duty of Rs........................................ only..................................................................[in words] for the said year.

4. Your petitioner has made a return of the duty payable by him in the said year to the office of the Superintendent under rule 8 and has complied with all the terms of the notice served on him by the Superintendent under the Tripura Electricity Duty Rules, 2019.

5. (Enter here the grounds on which you rely for the purpose of the appeal).

6. Your petitioner, therefore prays that he may be assessed accordingly or that he declared not to be chargeable under the Ordinance or that the assessment may be set aside and/ or remanded to................................. for fresh assessment.
I, ................................................................. the petitioner named above, do hereby declare that what is stated herein is true to the best of my information and belief and that all duties assessed on me/ordered to be paid by me in respect of the assessment appealed against has been paid, vide Treasury Challan No. ............................................... dated ....................... 

Place :

Date :

Signed............................

(To be signed by the appellant or by the agent duly authorised in writing in this behalf by the appellant)
### Form TED - 11

**The Tripura Electricity Duty Rules, 2019**

#### Refund Voucher

[See rule 15(1)]

<table>
<thead>
<tr>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Book No.</td>
<td></td>
</tr>
<tr>
<td>Voucher No.</td>
<td></td>
</tr>
<tr>
<td>[Duty - Duty under Tripura Electricity Duty Ordinance]</td>
<td></td>
</tr>
<tr>
<td><strong>Refund Payable to</strong></td>
<td></td>
</tr>
<tr>
<td>Assessment record No</td>
<td></td>
</tr>
<tr>
<td>Date of order directing refund</td>
<td></td>
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<tr>
<td>Amount of refund</td>
<td></td>
</tr>
<tr>
<td>Challan No. and date of original payment</td>
<td></td>
</tr>
<tr>
<td>Signature of Superintendent</td>
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</tr>
<tr>
<td>Signature of recipient of the voucher</td>
<td></td>
</tr>
<tr>
<td>Date of encashment</td>
<td></td>
</tr>
</tbody>
</table>

**To**

The Treasury Officer
The Sub-Treasury Officer
The Agent (Name of Bank)

1. Certified that with reference to the assessment records No. a refund of Rs. is due in respect of the return period ending.

2. Certified that the duty concerning which this refund is given has been credited in the Treasury.

3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the assessment record under my signature.

4. Please pay to the sum of Rs. in words (Rupess). Place

**Seal**

**Date**

Superintendent

**Received payment**

Pay Rspees only

**Claimant's Signature**

Officer in charge of the Sub Treasury

**Examined the...**

**Accountant**
FORM TED - 12  
THE TRIPURA ELECTRICITY DUTY RULES, 2019

REFUND REGISTER
[See rule 15(8)]

Charge

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name and Address of claimant</th>
<th>Year for which Refund is claimed</th>
<th>Amount of refund claimed</th>
<th>Amount of refund allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PAYMENT

<table>
<thead>
<tr>
<th>Refund Voucher No. and date</th>
<th>Refund set off against other demands</th>
<th>Initial of Assessing Officer</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

By order of the Governor,

(Nagesh Kumar B)
Joint Secretary
Finance Department
Government of Tripura