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The Electricity Act, 2003

Section 150 -

(2) Without prejudice to any penalty or fine which may be imposed or prosecution proceeding which may be initiated under Act or any other law for the time being in force, if any officer or other employee of the Board or the licensee enters into or acquiesces in any agreement to do, abstains from doing, permits, conceals or connives at any act or thing whereby any theft of electricity is committed, he shall be punishable with imprisonment for a term which may extend to three years, or with fine, or with both.