

## Electricity Act, 2003

### Section 126 - Assessment

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(1) If on an inspection of any place or premises or after inspection of the equipments, gadgets, machines, devices found connected or used, or after inspection of records maintained by any person, the assessing officer comes to the conclusion that such person is indulging in unauthorised use of electricity, he shall provisionally assess to the best of his judgment the electricity charges payable by such person or by any other person benefited by such use.

(2) The order of provisional assessment shall be served upon the person in occupation or possession or in charge of the place or premises in such manner as may be prescribed.

<sup>1</sup>[(3) The person, on whom an order has been served under sub-section (2), shall be entitled to file objections, if any, against the provisional assessment before the assessing officer, who shall, after affording a reasonable opportunity of hearing to such person, pass a final order of assessment within thirty days from the date of service of such order of provisional assessment, of the electricity charges payable by such person.]

(4) <sup>2</sup>[\*\*\*]

<sup>3</sup>[(5) If the assessing officer reaches to the conclusion that unauthorised use of electricity has taken place, the assessment shall be made for the entire period during which such unauthorised use of electricity has taken place and if, however, the period during which such unauthorised use of electricity has taken place cannot be ascertained, such period shall be limited to a period of twelve months immediately preceding the date of inspection.]

(6) The assessment under this section shall be made at a rate equal to <sup>4</sup>[twice] the tariff applicable for the relevant category of services specified in sub-section (5).

Explanation : For the purposes of this section,--

(a) "assessing officer" means an officer of a State Government or Board or licensee, as the case may be, designated as such by the State Government;

(b) "unauthorised use of electricity" means the usage of electricity--

(i) by any artificial means; or

(ii) by a means not authorised by the concerned person or authority or licensee; or

(iii) through a tampered meter; or

<sup>5</sup>[(iv) for the purpose other than for which the usage of electricity was authorised; or

(v) for the premises or areas other than those for which the supply of electricity was authorised.]

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1. Substituted by The Electricity (Amendment) Act, 2007, Dated 28.05.2007. Prior to Substitution it read as under:

"(3) The person, on whom a notice has been served under sub-section (2), shall be entitled to file objections, if any, against the provisional assessment before the assessing officer, who may, after affording a reasonable opportunity of hearing to such person, pass a final order of assessment of the electricity charges payable by such person."

2. Omitted by The Electricity (Amendment) Act, 2007, Dated 28.05.2007. Prior to Omission it read as under:

"(4) Any person served with the order of provisional assessment may, accept such assessment and deposit the assessed amount with the licensee within seven days of service of such provisional assessment order upon him:

PROVIDED that in case the case deposits the assessed amount, he shall not be subjected to any further liability or any action by any authority whatsoever."

3. Substituted by The Electricity (Amendment) Act, 2007, Dated 28.05.2007. Prior to Substitution it read as under:

"(5) If the assessing officer reaches to the conclusion that unauthorised use of electricity has taken place, it shall be presumed that such unauthorised use of electricity was continuing for a period of three months immediately preceding the date of inspection in case of domestic and agricultural services and for a period of six months immediately preceding the date of inspection for all other categories of services, unless the onus is rebutted by the person, occupier or possessor of such premises or place."

4. Substituted for the words "one-and-half times" by The Electricity (Amendment) Act, 2007, Dated 28.05.2007.

5. Substituted by The Electricity (Amendment) Act, 2007, Dated 28.05.2007. Prior to Substitution it read as under:

"(iv) for the purpose other than for which the usage of electricity was authorised."

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