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| **Electricity Tax** |
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| Electricity Tax is levied on consumption or sale of electricity in the state of  Tamil Nadu under the The Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003 and the Rules made there under. |
| Procedure for registering generators and payment of electricity tax |
| * Every Person other than licensee / State Govt. who has installed or proposes to install a generating plant  should apply for registration of the generator in [Form - 'A1'](http://www.tnei.tn.gov.in/Documents/TaxFrmA1.pdf)to the concerned Electricity Tax Inspecting Officer holding the post of Electrical Inspector along with original remittance challan for Rs. 200/ - paid in to a Govt. treasury under this dept. head of account. |
| * Certificate of Registration will be issued in [Form - 'A2'](http://www.tnei.tn.gov.in/Documents/TaxFrmA2.pdf) |
| * Rate of Tax is **Ten paise per unit** on the electricity consumed * Monthly return in [Form - 'C2'](http://www.tnei.tn.gov.in/Documents/TaxFrmC2.pdf)  should be submitted regularly along with the  original remittance challan for the amount of tax calculated as above * The rate of interest is 12% per annum for belated payments. |
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| To know more, click the following links (The documents are available in PDF format. Please use Acrobat Reader to view them.  To download the free version of Acrobat Reader click [DOWNLOAD](http://www.adobe.com/products/acrobat/readstep2.html)) |
| * [The Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003](http://www.tnei.tn.gov.in/Act_Rules/ETaxA03.pdf) * [The Tamil Nadu Tax on Consumption or Sale of Electricity Rules, 2003](http://www.tnei.tn.gov.in/Act_Rules/ETaxR03.pdf) |
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