

Key to the Questions

Answer to Q.No.1

Energy Charges:

6.35 per Unit	X	565400	=	Rs.3590290.00
1.27 per Unit	X	2,05,900	=	Rs. 261493.00
Night hr consumption is fully adjusted Against wind captive generation.				
Demand Charges at Rs.350 per KVA On 1610 kva			=	<u>Rs. 563500.00</u>
Total Demand and Energy Charges			=	Rs.4415283.00
Add Meter Rent			=	Rs. 2000.00
Electricity Tax (incl rel.Chg)			=	<u>Rs. 220764.00</u>
				<u>Rs.4638047.00</u>
Assessment Amount for 9/2015			=	<u>Rs.4638047/-</u>
Rounded off				

Answer to Q.No.2

a) Service tax Liability:

(i) Advocate fees	=	Rs.1,50,000/-
Service tax @ 14%		
Liability to TANGEDCO	=	Rs.21,000/-
(ii) Hiring of Vehicle Bill Value	=	Rs.20,000/-
Total Service Tax portion		
20,000X40%X14%	=	Rs.1,120/-
Service tax liability to		
TANGEDCO 1120X40%	=	Rs.448/-

b) Rate of Income tax to be deducted at Source on Salaries:

The basic exemption limit is Rs.2.5 Lakh as previously communicated for the Financial Year 2014-15 for the individual other than Senior Citizen and the rate of Income Tax is as furnished below:

(1) Where the total income does not exceed : Nil
Rs.2,50,000

(2) Where the total income exceeds Rs.2,50,000 : 10 per cent of the amount by

- But does not exceed Rs.5,00,000 which the total income exceeds Rs.2,50,000
- (3) Where the total income exceeds Rs.5,00,000 : Rs.25,000 plus 20 percent of the amount by which the total income Exceeds Rs.5,00,000
But does not exceed Rs.10,00,000
- (4) Where the total income exceeds : Rs.1,25,000 plus 30 percent of the amount by which the total income Exceeds Rs.10,00,000
Rs.10,00,000

(a) Surcharge : Nil

(b) Education Cess : Education Cess on Income Tax and Secondary and Higher education Cess on Income Tax shall continue to be levied at the rate of two percent and one percent respectively of income tax in the case of deductions on payment of salary.

Senior Citizen (Individual resident who is of the age of 60 years or more but below the age of 80 years at any time during the previous year i.e. born on or after 1st April 1936 but before 1st April 1956)

Income Tax :

	Income Slabs	Tax Rates
i.	Where the taxable income does not exceed Rs. 3,00,000/-.	NIL
ii.	Where the taxable income exceeds Rs. 3,00,000/- but does not exceed Rs. 5,00,000/-	10% of the amount by which the taxable income exceeds Rs. 3,00,000/-. Less : Tax Credit u/s 87A - 10% of taxable income upto a maximum of Rs. 2000/-.
iii.	Where the taxable income exceeds Rs. 5,00,000/- but does not exceed Rs. 10,00,000/-	Rs. 20,000/- + 20% of the amount by which the taxable income exceeds Rs. 5,00,000/-.
iv.	Where the taxable income exceeds Rs. 10,00,000/-	Rs. 120,000/- + 30% of the amount by which the taxable income exceeds Rs. 10,00,000/-.

Surcharge : 12% of the Income Tax, where taxable income is more than Rs. 1 crore. (Marginal Relief in Surcharge, if applicable)

Education Cess : 3% of the total of Income Tax and Surcharge.

Answer to Q.No.3

a) Kinds of grievances that can be taken by CGRF:

The forum shall take up any kind of grievances/complaints as defined in clause 2(f) of these Regulations. However, the consumer's grievances concerned with

- (i) Unauthorized use of electricity as detailed u/s 126 and
- (ii) Offences and penalties as detailed u/s 135 to 141 of the Electricity Act 2003 are excluded from the purview of this forum.

b) Jurisdiction of the CGRF:

Subject to the other provisions of these Regulations, the forum shall have jurisdiction to entertain the complaints within the jurisdiction of the distribution licensee. If there is more than one forum in the same Licensee's area, then the area of jurisdiction may be decided by the Licensee in accordance with sub-clause 3(2).

c) LT Roof Top Net Metering:

1. "Net meter" is a type of meter which records the energy exported from the Rooftop Solar generators and also records the consumption of energy (ie imported energy from TANGEDCO).
2. The energy imported (ie consumption) is adjusted with the energy exported and Net energy quantum is arrived
3. This Net energy consumed is billed at the applicable slab rate by TANGEDCO.
4. The Settlement period of this export and import adjustment is for one year period from August/September to June/July .
5. If the energy exported is more than the energy consumed, the balance energy exported is available for adjustment in the next bill month.
6. The adjustment of captive solar energy is available only during the Settlement period.
7. The energy exported is adjusted only to the extent of 90% of the consumption.

Answer to Q.No.4

a)

Amount of ASD paid on 07.05.2014	=Rs.1,00,000/-
Interest @ 9% for 10 months	= Rs.7500
TDS deducted @ 20%	= <u>Rs.1500</u>
<i>Interest credited when PAN is not given</i>	= <u>Rs.6000</u>

Interest credited when PAN is furnished:

Interest @ 9% for 10 months	= Rs.7500
TDS deducted @ 10%	= <u>Rs. 750</u>
Actual Interest credited	= <u>Rs.6750</u>

b) Reading on 22.08.2015	=	11,500	
Reading on 24.06.2015	=	<u>10,300</u>	
		<u>1,200</u>	Units

0-200	=	200 X Rs.3.50 per unit	=	Rs. 700
201-500	=	300 X Rs.4.60 Per unit	=	Rs.1,380
1200-500	=	700 X Rs.6.60 per unit	=	<u>Rs.4,620</u>
		Energy Charges	=	Rs.6,700
		Fixed Charges	=	<u>Rs. 50</u>
		Assessment amount	=	<u>Rs.6,750</u>

Answer to Q.No.5

a) Handloom Weaving Service Connection:

Reading on 24.08.2015	=	2680	
Reading on 25.06.2015	=	<u>2390</u>	
Consumption	=	<u>290</u>	Units
0-200 Units X Rs.2.00	=	Rs.400	
90 Units X Rs.3.00	=	<u>Rs.270</u>	
	=	Rs.670	
Fixed Charges (+)	=	<u>Rs. 30</u>	
	=	Rs.700	
Credit (-)	=	<u>Rs.100</u>	
<i>Assessment amount for</i>			
<u>08/2015</u>	=	Rs.600	

b) As per the Electricity Act, 2003:

- (i) Section 2(71), "Trading" means purchase of electricity for resale thereof and the expression "trade" shall be constructed accordingly.
- (ii) Section 2(8), "Captive Generating Plant" means a power plant set up by any person to generate electricity primarily for his own use and includes a power plant set up by any co-operative society or association of persons for generating electricity primarily for use of members of such co-operative society or association.
- (iii) Section 2(17), "Distribution Licensee" means a licensee authorized to operate and maintain a distribution system for supplying electricity to the consumers in his area of supply.
- (iv) Section 2(54), "Real time operation" means action to be taken at a given time at which information about the electricity system is made available to the concerned Load Despatch Centre.

Answer to Q.No.6:

As per Tamil Nadu Transparency in Tenders Act, 1998:

a) Functions of the Tender Inviting Authority:

- (1) The Tender Inviting Authority shall invite tenders in the form of a notice containing such particulars as may be prescribed.
- (2) The Tender Inviting Authority shall communicate the notice inviting tenders to the Bulletin Officers according to the value of the procurement and within such time as may be prescribed, so as to publish the same in the appropriate Tender Bulletin.
- (3) The Tender Inviting Authority shall also publish the notice inviting tenders in Indian Trade Journal and in daily newspapers having wide circulation depending upon the value of the procurement prescribed.
- (4) The Tender Inviting Authority shall supply the schedule of rates and tender documents in such manner and in such places as may be prescribed to every intending tenderer who has applied for such document.

b) Right to reject Tender:

- (1) After negotiation with the tenderer and before passing the order accepting a tender as under sub-section (6) of section 10, if the Tender Accepting Authority decides that the price quoted by such tenderer is higher by the percentage as may be prescribed over the schedule of rates or prevailing market price, he shall reject the tender.
- (2) The Tender Accepting Authority, before passing the order accepting a tender, may also reject all the tenders for reasons such as changes in the scope of procurement, new technologies or substantial design changes, lack of anticipated financial resources, Court orders, accidents or calamities and other unforeseen circumstances.

c) Requirements of valid Tender:

The Supreme Court in *Tata Cellular vs Union of India* (AIR 1996 SC 11) has laid down essential requirements of valid tender. As per the said judgment, the requirements for a valid tender are as follows:

1. It must be unconditional.
2. It must be made at the proper place.
3. It must conform to the terms of obligation.
4. It must be made at the proper time.
5. It must be made in the proper form.
6. The person by whom the tender is made must be able and willing to perform his obligations.
7. There must be reasonable opportunity for inspection.
8. The tender must be made to the proper person.
9. It must be of full amount.

Answer to Q.No.7

a) Shifting of Service Connection/Deviation of Lines and Shifting of Equipments

Wherever the consumers request for shifting the service connection as specified in the Supply Code, or for deviation of the existing lines at their cost the following time schedule shall be observed for completing these works after getting the expenses as specified in the Distribution Code/Supply Code.

1. Shifting of meter/service 25 days
2. Shifting of LT/Ht lines 60 days
3. Shifting of Transformer structure 90 days

The time schedule given above includes the time required for preparation of estimates, collection of deposits, etc.

The accounts should be settled within three months from the date of completion of shifting work by recovery of excess expenditure or refunding the balance deposit.

[Note: The time taken by the consumer to remit the prescribed charges from the date of receipt of demand notice will not be covered in the above time schedule.

In exceptional/deserving cases, permission may be granted by the respective Chief Engineer and Superintending Engineer (or the person designated for this purpose by the Licensee) for remittance of charges by the Consumer beyond the prescribed fifteen Days for HT/EHT and LT services respectively]

b) Quality of Service:

Quality of service means providing uninterrupted, reliable electric supply at stipulated voltage and frequency, which will be the end result of its planning, designing of network, operation and service management to ensure stability in supply and prompt compliance of consumer's complaints on metering and billing. The supply with frequent power failure, fuse of calls, voltage fluctuations will not ensure continuity in supply. These factors determine the degree of satisfaction of the consumers.

Quality of service means providing [uninterrupted and reliable] electric supply at stipulated voltage and frequency (within the permissible limits) without sags or spikes to the consumer. When a consumer makes a complaint regarding quality of power supply, an authorized representative of the Licensee shall visit the consumer's premises [within 48 hours of receipt of complaint] and convey in writing within 10 days, the action proposed to be taken for attending to the complaint and the time by which it would be attended.

c) Deduction u/s 80CCD(1B):

By omitting sub-section 1A of Section 80CCD, a new sub-section 1B of Section 80CCD is newly inserted by the Finance Act, 2015, w.e.f 01.04.2015 (Assessment Year 2016-17). As per new section 1B of section 80CCD, an assessee shall be allowed a deduction in computation of his total income, of the whole of the amount paid or

deposited in the previous year in his account under a pension scheme notified or as may be notified by the Central Government, which shall not exceed fifty thousand rupees.

Answer to Q.No.8

(a) Amount of Development Charges:

- (1) Rs.400/-
- (2) $\text{Rs.200/KW} \times 25 \text{ KW} = \text{Rs.5,000/-}$
- (3) $\text{Rs.200/KW} \times 8 \text{ KW} = \text{Rs.1,600/-}$
- (4) Rs.400/-

(b) The transfer of assets, during bifurcation of Circles, is accounted as follows:

- (i) The assets related to the bifurcated Circle is transferred through a Inter Unit account. Both original cost of asset under group code 10 and the accumulated depreciation under group code 12 are transferred.
- (ii) Along with the transfer of Fixed Assets, the respective Asset Card is also transferred.
- (iii) The ledger accounts available in the subsidiary ledger relating to the transferred assets shall be segregated and transferred.

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