



# Jaipur Vidyut Vitran Nigam Limited

Office of the Sr.Accounts Officer (H.Q.)

Shed No. 6, Jyoti Nagar, Janpath, Jaipur - 302005.

Telefax No. 0141-2747039

No. JPD/Sr.A.O.(H.Q.)/REV./F.388/D. 354 Jaipur, dated 31/08

The Superintending Engineer ( ),  
Jaipur Discom,

## Sub:- Payment of interest on security deposited by other than large industrial consumers.

As per clause No.18 of the Terms & Condition for supply of Electricity-2004, interest on consumers security deposit (security for consumption & security for meter) for the year 2007-08 is to be allowed to all categories of consumers through credit adjustment in the electricity bills for billing month of July,08 & Aug.08 @ 6% per annum on the same terms & conditions and as per procedure prescribed for 2004-05 vide order No.JPD/CAO/Rev./F.388/D.3373 dated 28.1.06 (JPD-6/188), No.3599 dt.18.2.06 (JPD-6/190) & No.3731 dt.3.3.06 (copy enclosed) except rates of TDS which would be as under. Credit of interest in bills would be carried out by the computer agencies for which no advice from sub-divisions shall be required to be sent.

Type/nature of consumers	Rate of tax to be deducted at source
(a) Where Form G or H provided or where valid exemption certificate issued by the Income Tax Deptt. have provided by the consumer	Nil
(b) Domestic company (Registered in India)	20.60%
(c) Partnership Firm	10.30%
(d) Others (excluding (a) to (c) above	10.30%

A rubber seal is to be affixed in Hindi on each energy bill to be issued to consumers intimating them to approach unit officer in case of variation in the amount of security, if any alongwith original cash receipts and photo copies thereof.

Since interest on security deposited by the consumers under PSL, MIP & Mixed Load categories will be allowed by the computer agencies without any ceiling, figures of interest allowed will be checked and verified in each case by the unit officers prior to issue of energy bills.

Certain consumers may have deposited the higher amount than the ceiling prescribed or where interest could not be allowed by the computer agencies due to non availability of security details with them, the unit officers will allow interest in such cases after due verification from cash receipts provided by the consumers & available records and simultaneously completing the records thereof in a register to be maintained allotting pages therein binder wise for further verification by audit wing / inspecting officers. Interest so allowed to consumers will further be sent through input advice CB-12 to computer agencies under transaction code 54 for incorporating the amount of realization through adjustment in consumer account, accordingly.

  
(K. L. Gupta)

Sr. Accounts Officer (H.Q.)

Copy to the following for information & necessary action :-

1. The Chief Engineer (RP/Commercial), JPD, Jaipur.
2. The Zonal Chief Engineer (JZ), JPD, Jaipur.
3. The Chief Accounts Officer, JPD, Jaipur.
4. The Sr. Accounts Officer/Accounts Officer (O&M), JPD, \_\_\_\_\_
5. The Executive Engineer (MIS/O&M/ \_\_\_\_\_). JPD, \_\_\_\_\_  
with 4 spare copies for AENs.
6. PA to CMD, JPD, Jaipur.
7. M/s. Aditi Computers, Jaipur/M/s. Soft Tech Computers, Kota/M/s. BCITS, Jaipur/M/s. Data Infosys Ltd., Jaipur. It is advised that interest on security deposit may be allowed as per above to the consumers in billing month of July,08 & Aug.08 positively. They will furnish the required output to the Corporate Office / Unit Office where amount of interest calculated is more than Rs.5,000/- than list of such consumers be provided to the Unit offices as well as to circle AO latest by 20<sup>th</sup> May, 2008.

  
Sr. Accounts Officer (H.Q.)

373/106

**JAIPUR VIDYUT VITRAN NIGAM LTD.**

NO.JPD/CAO/REV/F.388/D. 373/

Jaipur, dated :-

M/s. Aditi Computers,  
44, Suraj Nagar (East),  
Civil Lines, Jaipur.

M/s. Soft Tech Computers,  
S-A, Near Gumanpura Thana,  
Kota.

**Sub:-** Payment of interest on the amount security deposited  
by other than large industrial consumers.

Dear sir,

In continuation to this office letter No.JPD/CAO/Rev/F.388/D.3373 dt.28.1.06, interest on the amount of security may please be allowed w.e.f.10.6.04 instead of 13.8.04 with immediate effect by revising/modifying your programme accordingly which have already been conveyed to you verbally over telephone on 13.2.2006.

Amount of security in respect of certain consumers may not be available in computer master, interest on account of such consumers may further be allowed as under:-

1. Where date of service connection order or connection & connected load is available, amount of security may be considered as under

Date	Category of consumers	Security amount
(A) Where date of SCO or connection is 24.6.64 to 17.11.76	(i) Domestic & Non domestic Upto 10 KW connected load	Rs.10/- per 0.5 KW connected load or part thereof
	(ii) Domestic & Non domestic Above 10 KW connected load	Rs.10/- per 0.5 KW connected load or part thereof
	(iii) Motive power (Ag.SIP/MIP)	Rs.15/- per BHP connected load or part thereof
(B) Where date of SCO or connection is 18.11.76 to 30.08.87	(i) Domestic & Non domestic Upto 15 KW connected load	Rs.20/- per 0.5 KW connected load or part thereof
	(ii) Domestic & Non domestic Above 15 KW connected load	Rs.25/- per 0.5 KW connected load or part thereof
	(iii) All others	Rs.40/- per KW connected load or part thereof
(C) Where date of SCO or connection is 31.08.87 to 31.12.93	(i) Domestic & Non domestic Upto 15 KW connected load	Rs.30/- per 0.5 KW connected load or part thereof
	(ii) Domestic & Non domestic Above 15 KW connected load	Rs.60/- per 0.5 KW connected load or part thereof
	(iii) All others	Rs.50/- per KW connected load or part thereof

28/3


2. Where date of connection is not available, than security amount may be considered as below:-

Category of consumers	Security amount
(i) Domestic & Non domestic Upto 10 KW connected load	Rs.10/- per 0.5 KW connected load or part thereof
(ii) Domestic & Non domestic Above 10 KW connected load	Rs.10/- per 0.5 KW connected load or part thereof
(iii) Motive power (Ag.SIP/MIP)	Rs.15/- per BHP connected load or part thereof

3. No security amount is to be considered as above for the consumers, who are exempted from deposit of security i.e. Central/State Govt. Departments, Kufir Jyon connections etc.
4. The amount of security so worked out as per item No.1 & 2 above, will be shown in the ledger / information to be provided by suffixing of "P" after the amount, in respect of each consumer.
5. Consumer wise list of such cases will also be provided by you to each Unit Office with each billing cycle.
6. Interest already allotted to the consumers w.e.f.13.8.04 may further be revised w.e.f.10.6.04 & remaining interest will further be allowed in subsequent billing cycles.

The Unit officer will follow the instruction issued vide letter No.JPD/CAO/Rev./F.388/ D.3373 dt.28.1.06 & order No.JPD-6/190 dt.18.2.05 in regard to issue of bills, completion of security deposit record and deduction of TDS at source etc. and further send the advice in MF-2E for correct amount of security deposit found available in his office or with consumers after due verification from the record.

By order,



Chief Accounts Officer

Copy to the following for information and necessary action :-

1. The Zonal Chief Engineer, (JZ/BZ/KZ), Jaipur Discom, Jaipur/Bhamrapur/Kota.
2. The FA&COA, Jaipur Discom, Jaipur.
3. The Addl. S.P.(Vig.), Jaipur Discom, Jaipur.
4. The Superintending Engineer( ), Jaipur Discom, \_\_\_\_\_.
5. The Sr. Accounts Officer/Accounts officer( ), JPD, \_\_\_\_\_.
6. The Executive Engineer( ), Jaipur Discom, \_\_\_\_\_ alongwith 4 copies for their Assistant Engineers.



Chief Accounts Officer

NO.JPD/CAO/Rev./F.388 /D. 3593

Jaipur, Dt. 18.02.06

**ORDER**

As per clause No.18 of the Terms & Conditions for Supply of Electricity 2004, interest on consumer security deposit (CSD) is to be allowed to all categories of consumers w.e.f. 13.8.2004 at bank rate as existing on 1<sup>st</sup> April of every year. Such bank rate shall be intimated by the corporate office from time to time. As the interest on consumer security deposit could not be allowed to other than large industrial consumers in the prescribed period i.e. July 05 to Sept.05. Now interest @ 6% is being allowed in the billing month of Feb. 06, March, 06 & April, 06 as per instructions issued vide this office letter No.JPD/CAO/Rev./F.388/D.3373 dt.28.1.06. Further accounting and taxation instructions are hereby conveyed as under only for the interest to be allowed for the year 2004-05 wherein Rs.5000/- or above and instructions for ensuing year will be issued separately

- (i) Soon after receipt of energy bills from the computer agency, ARO of the unit will ensure that no energy bill is delivered to consumers where amount of interest allowed by the computer agencies are of Rs.5000/- or above.
- (ii) After segregation of such energy bills (item (i) above), authenticity of the interest allowed will first be ascertained by the ARO with the amount of security deposited by the consumer and will further contact to consumers immediately to get their PAN no. Form G or H (as the case may be) or valid exemption certificate issued by the competent authority of the Income Tax Deptt.
- (iii) Since, no income tax is being deducted by the computer agencies on the amount of interest allowed, at present; TDS will be deducted through CC&AR by the Unit Officer concerned immediately after taking the exercise as at (ii) above in such cases at following rates, from the energy bill and will reduce the amount of interest shown in the bill to the extent of TDS amount, manually.

Type/nature of consumers	Rate of tax to be deducted at source
(a) Where Form G or H provided or where valid exemption certificate issued by the Income Tax Deptt. have provided by the consumer	Nil
(b) Non domestic company (Registered abroad)	20.91%
(c) Domestic company (Registered in India)	22.44%
(d) Partnership Firm	11.22%
(e) Others (excluding (a) to (d) above)	10.20%

- (iv) List of consumer against whom TDS have been deducted will further be sent to the Circle Accounts Officer by the Unit Officer immediately prior to close of the billing month in proforma enclosed as Annexure-A alongwith Jr.Vr. as under, so as to enable him for payment of the amount of TDS to the Income Tax Deptt. by due date.

23.101 Sundry debtors for sale of power (Dr.)

46.929 Income Tax deducted at source on payment of interest on C.S.D.

Record of such cases in a register will be maintained also at sub-divisional level, showing consumer wise details in the proforma Annexure-3.

(v) There will no need to further send the Jr.Vrs. with the MIS for the above transactions under code 56 for which Jr.Vrs. already sent as per instructions in item (i) above.

(vi) Debit against Sundry Debtors for sale of power will further be sent to computer agencies in next billing cycle through input advice (CB-12 under transaction code 54) being prescribed for Income tax deducted at source, for the amount deducted in items (iii) & (iv) above.

(vii) Where interest on security allowed, on verification, is found to be less than prescribed (excluding cases of Rs.5000/- or above where action prescribed hereinabove is to be performed necessarily), necessary debit or credit advice be sent through input advice (CB-12 to computer agencies under transaction code 54).

(viii) After receipt of MIS from computer agencies, following Jr.Vr. will be prepared by the Unit Officer and send to the Circle Accounts Officer alongwith MIS concerned for the amount under transaction code 54.

48.401 Interest payable on consumer security deposit (Dr.)  
23.101 Sundry debtors for sale of power (Cr.)

(ix) The prescribed returns of TDS will be furnished on scheduled date by the Circle Accounts Officer to the concerned Income Tax Officer.

The order will come into force with immediate effect.




(A. K. Jain)

Chief Accounts Officer

Copy to the following for information and necessary action :-

1. The Zonal Chief Engineer, (Jaipur Zone/Bharatpur Zone/Kota Zone) Jaipur/ Bharatpur/ Kota
2. The FA&COA, Jaipur Discom, Jaipur.
3. The Addl. S.P.(Vig.), Jaipur Discom, Jaipur.
4. The Superintending Engineer( ), Jaipur Discom.
5. The Sr. Accounts Officer/Accounts officer( ). JPD,
6. The Executive Engineer( ), Jaipur Discom. along with copies for their Assistant Engineers.
7. PA to MD, Jaipur Discom, Jaipur.
8. M/s. Aditi Computers, Jaipur./ M/s. Softech Computers, Kota.



Unit Accounts Officer

**Statement showing consumer wise details to whom interest on security deposit exceeding Rs.5000/- and above against whom TDS deducted**

Name of circle ..... Division ..... Sub.dn..... Month.....

S. No.	A/c No.	Name of consumer	Amount of security available	Interest on security allowed by the sub.dn.	Tax deducted at source		Month in which CB-12 to be furnished (next corresponding billing month)	Basis of exemption (if any)
					Rate	Amount		
1	2	3	4	5	6	7	8	9

JAIPUR VIDYUT VITRAN NIGAM LTD.

JPD/CAO/188

NO.JPD/CAO/Rev./F. 388/D.

3373

Jaipur, Dt. 28-1-04

The Superintending Engineer ( O&M/JCC/JPDC)  
Jaipur Vidyut Vitran Nigam Ltd;

Sub:- Payment of interest on security deposited by other than large industrial consumers.

The coordination committee in its meeting held on 24.1.06 have decided to allow interest on the amount of security deposited by the other than large industrial consumers for the period from 13.8.04 to 31.3.05 @ 6% per annum, on the basis of figures available with the computer agencies, with immediate effect. Since figures available with the computer agencies may not be very exact in stray cases, category wise ceiling on the amount of security deposited for the purpose (ceiling amount or amount available with computer agencies whichever is less) of allowing interest by the computer agencies, were also prescribed as under:-

S.No.	Category of consumers	Maximum amount of security on which interest may be allowed.
1.	Domestic	Rs.1,000.00
2.	Non-domestic	Rs.2,000.00
3.	Agriculture	Rs.1,700.00
4.	SIP	Rs.5,000.00
5.	PSL, MIP & ML	As per figures available with computer agencies but individual case to be examined and verified cent percent at unit office level.

Interest so allowed will be treated as realization through adjustment under transaction code 54 and will be shown in energy bills and MIS 3.2, accordingly. The computer agencies will provide details of security available and interest allowed consumer wise to each unit officer weekly and will further provide totals of such figures unit wise to each Circle Accounts Officer and Corporate Office, monthly.

It is, therefore, advised to affix a rubber seal in Hindi on each energy bill to be issued to consumers intimating them about the amount of security available, interest allowed and to approach unit officer in case of variation in the amount of security. If any with original cash receipts and photo copies thereof. Specimen of seal to be affixed by the unit officer is given hereunder :-

इस बिल में आपकी सुरक्षा राशि \_\_\_\_\_ रुपये पर 13/8/2004 से 31/3/2005 तक 6% वार्षिक की दर से देय ब्याज \_\_\_\_\_ रुपये का समायोजन कर लिया गया है। किसी प्रकार का अपडर पाए जाने की अवस्था में सुरक्षा राशि जमा की मूल, रसीदों तथा उनकी फोटो प्रतियों सहित सहायक अभियंता कार्यालय में सम्पर्क करें।

Since interest on security deposited by the consumers under PSL, MIP & ML & Load categories will be allowed by the computer agencies without any ceiling, figures of interest allowed will be checked and verified in each case by the unit officer prior to issue of energy bills.



Certain consumers may have deposited the higher amount than the ceiling prescribed aforesaid or where interest could not be allowed by the computer agencies due to non availability of security details with them, the unit officers will allow interest in such cases after due verification from cash receipts provided by the consumers & available records and simultaneously completing the records thereof in a register to be maintained allotting pages therein binder wise for further verification by audit wing & inspecting officers. Interest so allowed to consumers will further be sent through input advice CB-12 to computer agencies under transaction code 54 for incorporating the amount of realisation through adjustment in consumer account, accordingly.

By order,




(A. K. Jain)

Chief Accounts Officer

Copy to the following for information and necessary action :-

1. The Zonal Chief Engineer, (Jaipur Zone/Bharatpur Zone/Kota Zone), Jaipur Discom, Jaipur/Bharatpur/Kota
2. The Dy. Chief Engineer( ), Jaipur Discom, Jaipur.
3. The FA&COA, Jaipur Discom, Jaipur.
4. The Addl. S.P.(Vig.), Jaipur Discom, Jaipur.
5. The Superintending Engineer( ), Jaipur Discom, \_\_\_\_\_
6. The Sr. Accounts Officer/Accounts officer( ), JPD, \_\_\_\_\_
7. **The Accounts Officer (A/Cs), Jaipur Discom, Jaipur for issuing necessary detailed accounting & taxation instructions to all concerned, immediately in this regard.**
8. The Executive Engineer( ), Jaipur Discom, \_\_\_\_\_ alongwith 4 copies for their Assistant Engineers.
9. PA to MD, Jaipur Discom, Jaipur.
10. M/s. Aditi Computers, Jaipur./ M/s. Softech Computers, Kota.



Chief Accounts Officer