FORM – D

(see sub-rule (1) (iii) of rule 5)

Returns showing the particulars of person to whom electricity supplied by licensee belonging to non-licensee and the amount of electricity tax recovered and remitted payment details for the month of:……..

Name and address of the person to whom electricity is supplied	Month for which electricity tax is payable	Number of units of electricity supplied	Rate of electricity charges per unit		Total electricity charges	Amount of electricity tax payable at the rate of 6% on electricity charges	Tax paid details			Remarks
			Levied by licensee	Levied by non-licensee			Amount	Receipt/Challan No.	Date	

Note: Tax shall be calculated based on the electricity charges levied by the licensee/non-licensee whichever is higher.

Authorized Signatory of Licensee