COURT OF THE LOK PAL (OMBUDSMAN), ELECTRICITY, PUNJAB, PLOT NO. A-2, INDUSTRIAL AREA, PHASE-1, S.A.S. NAGAR (MOHALI). (Constituted under Sub Section (6) of Section 42 of Electricity Act, 2003)

APPEAL No. 03/2022

> Er. Gurinder Jit Singh, Lokpal (Ombudsman), Electricity, Punjab.

In the Matter of:

Mata Surjit Kaur Memorial Hospital, Village- Dugri, Teh.-Malerkotla, Post Office-Rurki Kalan. Malerkotla - 148023 Contract Account Number: L31GC310011N Old: L31GC310010L

Versus

...Appellant

Senior Executive Engineer, DS Division, PSPCL, Malerkotla.

...Respondent

Present For:

Appellant:		Sh. Ajay Devgan, Appellant's Representative.
Respondent :	1.	Er. Aamir Ashraf, Senior Executive Engineer, DS Division, PSPCL, Malerkotla.
	2.	Sh. Harjinder Singh, AAE, Lassoi.

Before me for consideration is an Appeal preferred by the Appellant against the decision dated 17.12.2021 of the Consumer Grievances Redressal Forum (Forum), Patiala in Case No. CGP-183 of 2021, deciding that:

"For bills, relating to month of Oct-2019 and Feb-2020, billing be done as per Supply Code Regulation 21.5.2 on the basis of Energy Consumption of correspondence period of previous year and Bill of Rs. 9,47,830/- issued in 02/2020, for the period from 08.08.2019 to 11.02.2020 be again worked out and issued accordingly without charging any surcharge and interest. For Change of Tariff from "NRS" to "DS" petitioner be submit new application (A&A form) under DS Category, as per provisions of ESIM Schedule of Tariff Clause - S VI.1.5."

2. **Registration of the Appeal**

A scrutiny of the Appeal and related documents revealed that the Appeal was received in this Court on 28.01.2022 i.e within the period of thirty days of receipt of the decision dated 17.12.2021 of the CGRF, Patiala in Case No. CGP-183 of 2021 received by the Appellant on 01.01.2022. The Appellant deposited the requisite 40% of the disputed amount. Therefore, the Appeal was registered on 28.01.2022 and copy of the same

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was sent to the Senior Executive Engineer/ DS Division, PSPCL, Malerkotla for sending written reply/ parawise comments with a copy to the office of the CGRF, Patiala under intimation to the Appellant vide letter nos. 78-80/OEP/A-03/2022 dated 28.01.2022.

3. Proceedings

With a view to adjudicate the dispute, a hearing was fixed in this Court on 11.02.2022 at 12.30 PM and an intimation to this effect was sent to both the parties vide letter nos. 104-105/OEP/A-03/2022 dated 08.02.2022. As scheduled, the hearing was held in this Court on 11.02.2022 and arguments of both the parties were heard. The case was adjourned to 17.02.2022 as per request of the Appellant. The copy of proceedings was sent to both parties vide letter nos. 123-124/OEP/A-03/2022 dated 11.02.2022. The case was heard again on 17.02.2022 at 02.00 PM.

4. Submissions made by the Appellant and the Respondent

Before undertaking analysis of the case, it is necessary to go through written submissions made by the Appellant and reply of the Respondent as well as oral submissions made by the Appellant's Representative and the Respondent alongwith material brought on record by both the parties.

(A) Submissions of the Appellant

(a) Submissions made in the Appeal

The Appellant made the following submissions in its Appeal for consideration of this Court:-

- (i) The Appellant was having a NRS category connection, bearing Account No. L31GC310011N with sanctioned load of 94.996 kW under DS Division, Malerkotla in the name of Mata Surjit Kaur Memorial Hospital. This connection was earlier in the name of Sh. Roop Singh S/o Sh. Mast Ram (one of the Permanent Trustees of the "Guruji Ka Ashram Charitable Trust") bearing Account No. L31GC310010L.
- (ii) The Appellant was running a Charitable Hospital but the tariff had been charged under NRS Category instead of DS Category so the Appellant had requested for charging DS Category tariff instead of NRS Category tariff from 2014 onwards. The Appellant also didn't agree with the inflated bill, high average charged for burnt meter in July, 2019 and had requested for charging of tariff under DS category instead of NRS category from 2014 onwards.
- (iii) The load of the Charitable Hospital was 3 kW earlier but before the operation of Charitable Hospital, the load was got increased to 25 kW.

- (iv) The Appellant noticed that the Hospitals run by Charitable Trust were eligible for the DS tariff instead of the NRS tariff as per Regulation SVI.1.5 of ESIM, so it gave an application vide diary number 520 dated 17.08.2014 to the SDO/ DS S/D, Lasoi to change the DS tariff as per rules of the PSPCL which was conveniently missed to be mentioned by the Respondent while giving information/ Chronology of the events.
- (v) All the bills of the Hospital were regularly paid upto 2015. The Appellant was told that as soon as the tariff would be changed from August, 2014 onwards, the excess amount deposited till 2015 would be adjusted. The Appellant thought that since the tariff would be changed to DS and relief would be given, so it started making default in the payment of the bills in 2015 as the excess amount deposited for NRS bills was supposed to be adjusted in the DS tariff bills.
- (vi) The Sub Division never heeded to the Appellant's request and the matter was discussed with Higher Authorities but they also kept on lingering the matter on the basis of one pretext or the other.
- (vii) The Appellant was told in 2019 that the name of the connection was required to be changed to that of the Hospital only then the tariff could be changed. But even after getting Change of Name

also, the Respondent continued to deny the change of the tariff, which can be seen from the fact that even after submission of all the documents, the Sub Division denied change of the tariff saying that they could not do till clarification was obtained from the Forum. Sub Division was ready to implement DS Tariff but only after submission of fresh A&A form. But the Appellant's contention was that it be allowed DS tariff from 2014.

- (viii) The Appellant provided Trust Deed while applying for DS Tariff but the Respondent didn't take it as the documentary evidence. The documents which had been submitted to the Forum since institution of the case had already been submitted to the Sub Division/ Respondent but every time they had denied change of tariff saying that they were not clear whether DS Tariff was applicable or not & hence they never changed the tariff to DS category fearing audit objection.
- (ix) The documents already submitted were amply clear but the Respondent was adamant on not changing the tariff. It was only after the direction of Forum that they sought clarification which was again sent to wrong office first and later on the clarification from the right office was obtained.

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- (x) The Respondent was still making contention that in previously signed A&A forms, the tariff mentioned was NRS so DS tariff would be applicable only after the Appellant filled and submitted new A&A forms for DS tariff. But the Appellant had already submitted A&A form mentioning the DS tariff to the Sub Division since August, 2014 (Proof of diarised letter with diary no. 520 dated 17.08.2014 already stands submitted). So, it was requested to change the tariff to DS from 17.08.2014 onwards.
- (xi) Due to non-change of the tariff since August, 2014 resulting in non-payment of the bills in time (thinking that the excess amount already paid as per NRS tariff would be adjusted in DS Tariff), the late payment Surcharge was charged on total pending bills instead of on current bills, resulting in excess amount charged. The Appellant prayed before the Ombudsman to also waive off the Late Payment Surcharge, Interest, Sundries and overcharged average and justice may please be given.

(b) Submission during hearing

During hearing on 11.02.2022 & 17.02.2022, the Appellant's Representative (AR) reiterated the submissions made in the Appeal and prayed to allow the same. During hearing on 17.02.2022 submitted a copy of representation which was diarized on 17.07.2014 vide diary No. 520.

(B) Submissions of the Respondent

(a) Submissions in written reply

The Respondent submitted the following written reply for consideration of this Court:

- (i) The NRS category Account No. GC 31/11 with load 94.996
 kW was running in the name of Chairman, Mata Surjit Kaur
 Memorial Hospital. In that premises, NRS connection bearing
 Account No. GC 31/10 of load 25 kW was running since year
 2012 in the name of Sh. Roop Singh S/o Sh. Mast Ram.
- (ii) The Appellant applied for change of name and load extension from 25 kW to 94.996 kW alongwith fresh A&A form no. 19117 dated 08.11.2019 and other documents. AE/ DS S/D, Lasoi had issued PDCO No. 39/50137 dated 07.02.2020 for old connection and SCO No. 20/51196 dated 07.02.2020 in the name of Chairman, Mata Surjit Kaur Memorial Hospital after which related JE installed new metering equipment and did compliance of PDCO and SCO on 09.02.2020.
- (iii) The Appellant submitted a request to the Chief Engineer/ DS
 (South), Patiala on 28.02.2020 regarding change of tariff from NRS to DS. The Respondent's office intimated to the Chief
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Engineer vide Memo No. 303 dated 11.03.2020 "that no relevant latest documentary evidence has been provided by consumer in this office regarding change of tariff." But even after this, the Appellant did not submit such required documents. The Appellant submitted application for change of tariff from NRS to DS on 03.06.2020 claiming the Hospital to be Charitable but required latest documents to prove that this Hospital was registered under 80-G of Income Tax were not attached with application. After this, AE/ DS S/D, Lasoi asked for the required documents from the Appellant vide letter no. 544 dated 09.06.2020. The Appellant sent some old documents relating to the year 2011 through Whatsapp, but to verify the claim of Appellant self attested hard copies of latest relevant documents were required before signing new agreement form. Several calls were made for submitting attested copies of required documents to the Appellant on given phone number but no response was received. Therefore, the tariff change could not be effected. After this, the Appellant filed case in CGRF (Petition No. CGP-183 of 2021).

(iv) The Forum heard the case during 04.06.2021 to 30.11.2021 and the case was closed for passing speaking orders. In its petition, the Appellant alleged that an application was submitted by the

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Hospital in DS/ Sub Division Lasoi vide diary no. 520 dated 17.08.2014 for change of tariff from NRS to DS but as mentioned in decision by CGRF only diary number could be traced in the office record but copy of this request could not be traced in consumer file and the Appellant was also not able to produce any copy of this request during proceedings of CGRF. So, the exact details of application and reason for its rejection were not available on record. Even in year 2019, the Appellant applied for extension in load and change of name of connection under NRS category and accordingly agreement was signed between the Appellant and PSPCL. From non-attested copy of Trust Deed of "Guruji Ka Ashram Trust", it could be observed that Mata Surjit Kaur Memorial Hospital was a Subsidiary of Guruji Ka Ashram Trust but during proceedings, the Forum directed the petitioner to submit attested copies of documentary evidence regarding the fact whether finance of "Mata Surjit Kaur Memorial Hospital" fall under the "Guruji Ka Ashram Trust" or not, alongwith authenticated original certificate under Income Tax Act with respect to Income Tax Section 80G applicability on "Mata Surjit Kaur Memorial Hospital."

(v) On 28.05.2021, the Appellant submitted attested copy of order of registration from the office of Director of Income Tax, New Delhi dated 22.11.2011 which clarified that in the year 2011 Trust named as "Guruji Ka Ashram Trust" was registered as Public Charitable. NRS electricity connection in the name of Chairman, Mata Surjit Kaur Memorial Hospital was released in year 2020 and nothing was mentioned in the Registration certificate under Section 80G of Income Tax Act of "Guruji Ka Ashram Trust" regarding Mata Surjit Kaur Memorial Hospital and the validity of the certificate of 80G was also not mentioned anywhere on the certificate. Registration number under Section 80G was not mentioned on Letter Head of Mata Surjit Kaur Memorial Hospital.

(vi) The Appellant submitted a certificate from CA during CGRF hearing on 18.06.2021 certifying that "Mata Surjit Kaur Hospital was an independent unit of Guruji Ka Ashram Trust registered under Section 80G". This wording of certificate further confused CGRF that whether the Hospital was an independent unit or it was also registered under Section 80G with Guruji Ka Ashram Trust. So as per directions of CGRF, clarification regarding this was sought from Income Tax Department which was initially sent to the address found on a document in consumer file. But later on, it was found that the Income Tax Office address had been changed so immediately the letter was sent to new address. In this regard clarification/ confirmation was received in Sub Divisional office on 25.10.2021. From the form 10AC, it was proved that provisional approval for extension of registration under Section 80G from years 2022-23 to 2026-27 was granted to Guruji Ka Ashram Trust on 31.05.2021. On receiving the clarification, a letter was written to the Appellant by the Sub Division to submit a fresh A &A form for change of tariff from NRS to DS even when the case regarding applicability of DS tariff was under consideration of CGRF. On 17.12.2021, the CGRF

decided the case as follows:

"For bills, relating to month of Oct-2019 and Feb-2020, billing be done as per Supply Code Regulation 21.5.2 on the basis of Energy Consumption of correspondence period of previous year and Bill of Rs. 9,47,830/- issued in 02/2020, for the period from 08.08.2019 to 11.02.2020 be again worked out and issued accordingly without charging any surcharge and interest. For Change of Tariff from "NRS" to "DS" petitioner be submit new application (A&A form) under DS Category, as per provisions of ESIM Schedule of Tariff Clause - S VI.1.5."

- (vii) The Account No. GC 31/10 of load 25 kW was running since year 2012 in the name of Sh. Roop Singh S/o Sh. Mast Ram in premises of Hospital but when the operations of Charitable Hospital started in premises of Sh. Roop Singh could not be confirmed from office record. The consumer was a defaulter of PSPCL electricity bills since year 2015 as admitted by it.
- Various letters and phone calls were made by SDO/ DS S/D, (viii) Lasoi to submit the required latest documents and A&A form for change of tariff but the Appellant didn't follow any instructions of the SDO or even CGRF for change of tariff which could be verified from decision of CGRF that the Appellant's application was pending just because they could not produce any documentary evidence regarding the fact whether finances of "Mata Surjit Kaur Memorial Hospital" were consolidated with finances of "Guruji Ka Ashram Trust" or this Hospital had separate books of accounts, alongwith authenticated original certificate under Section 80G of Income Tax Act, 1961 in the name of "Mata Surjit Kaur Memorial Hospital". It was also worth mentioning here that in a similar case Hon'ble Madras High Court in the judgment of 'The Municipal Corporation Vs Govindasamy Naidu Hospital' on 15.03.2004 held that Govindasamy Naidu Hospital which was

administrated by Govindasamy Naidu Medical Trust, which was a Charitable Trust, was not a Charitable Hospital. In view of above judgement, it was not possible to verify that Mata Surjit Kaur Memorial Hospital was a Charitable Hospital or not without checking the Books of Accounts of Mata Surjit Kaur Memorial Hospital or specific certificate from Income Tax Department for the Hospital. As per judgement of the Hon'ble Supreme Court in case of Carmel Book Stall Vs Deputy Commissioner of Sales Tax 1994 Supp (3) SCC 241, "the onus of proof viz, the profit was utilised for Charitable purposes rest with the individual, who claims it." Therefore, this case regarding change of tariff was kept pending by the Appellant itself till date.

(ix) At the time of change of name in the year 2019, the Appellant itself submitted and signed A&A form agreement with PSPCL under NRS category. For change of tariff from NRS to DS, the Appellant was required to submit new application (A&A form) under DS category as per provisions of ESIM Schedule of Tariff Clause-S VI.1.5. As mentioned by the Appellant itself, the Sub Division was always ready to change this tariff if the Appellant had submitted required documents and A&A form as per instructions of PSPCL in this regard.

- (x) The Trust Deed was provided but in Trust Deed it was not clarified anywhere that whether "Mata Surjit Kaur Memorial Hospital" finance were consolidated in books of accounts of "Guruji Ka Ashram Trust" or it was an independent unit with separate Books of Accounts. Nothing was clarified in trust deed with respect to Income Tax Act, Section 80G applicability on "Mata Surjit Kaur Memorial Hospital" on the date when agreement was signed between Hospital and PSPCL. Hence Trust Deed was not a documentary evidence of applicability of Section 80G on the Appellant-Hospital and eligibility of the hospital for DS tariff.
- (xi) The submission of the Appellant was not correct as nothing was submitted regarding applicability of Section 80G of Income Tax Act on Mata Surjit Kaur Memorial Hospital before the clarification/ confirmation was received in Sub Division office on 25.10.2021. Proving the applicability of Section 80G was the responsibility of the Appellant-Hospital applying for DS connection while this clarification was received with efforts of PSPCL Sub Division on instructions of CGRF. The registration number under Section 80G was also not mentioned on letter head of Mata Surjit Kaur Memorial Hospital and the Appellant was not submitting

attested copies of relevant documents even after repeated phone calls and letters from SDO/ DS S/D, Lasoi.

- (xii) An amount of ₹ 6 lac were deposited by the Appellant Hospital on 19.02.2021 but after that the Appellant Hospital again started accumulating defaulting amount and presently defaulting amount of ₹ 21,25,311/- was outstanding against the Appellant Hospital in bill issued on 27.01.2022.
- (xiii) As per decision of CGRF, refund for bills issued for the period from 08.08.2019 to 11.02.2020 had again been worked out and sent for pre-audit. This would be credited in the next bill of the Appellant.

(b) Submission during hearing

During hearing on 11.02.2022, the Respondent reiterated the submissions made in the written reply to the Appeal and prayed for the dismissal of the Appeal. The Respondent submitted a copy of Affidavit dated 16.08.2019 of Sh. Roop Singh which clearly shows that he applied for connection in individual capacity.

5. Analysis and Findings

The issue requiring adjudication is the legitimacy of bill of ₹ 9,47,830/- issued in 02/2020 for the period from 08.08.2019

to 11.02.2020 for 10250 units for 'R' Code due to high average consumption charged after the meter got burnt in July, 2019 and the charging of NRS category tariff instead of DS tariff.

My findings on the points emerged, deliberated and analysed are as under:

- The Appellant's Representative (AR) reiterated the submissions (i) made by the Appellant in the Appeal. He pleaded that the Appellant had submitted the application to the SDO/ DS S/D, Lasoi for change of tariff from NRS category to DS category vide diary no. 520 dated 17.08.2014, but the tariff was not changed. Then in 2019, the Appellant was told to change the name of the connection for the tariff to be changed from NRS to DS so the change of name was applied. The Appellant alleged that even after Change of name, the DS tariff was not made applicable. The Appellant prayed that the DS tariff be applied from 17.08.2014 and the late payment surcharge, interest, sundries and overcharged average be waived off.
- (ii) On the other hand, the Respondent controverted the pleas raised by the Appellant in its Appeal and reiterated the submissions made by the Respondent in the written reply. The Respondent argued that only diary number could be traced in the office record but the copy of the request could not be traced in the A-03 of 2022

consumer file and the Appellant was also not able to produce any copy of the request dated 17.08.2014 during the proceedings before the Forum. As such, the exact details of the application and reason for its rejection were not available in the records. Even in 2019, the Appellant applied for the change of name and extension of load alongwith fresh A&A form no. 19117 dated 08.11.2019 and other documents under NRS category. The connection in the name of the Hospital was released on 09.02.2020. The Appellant submitted a request to the then Chief Engineer/ DS (South), Patiala on 28.02.2020 regarding change of tariff from NRS to DS. The Respondent's office intimated to the Chief Engineer vide Memo No. 303 dated 11.03.2020 "that no relevant latest documentary evidence has been provided by consumer in this office regarding change of tariff." But even after this, the Appellant didn't submit such required documents. The Appellant submitted application for change of tariff from NRS to DS on 03.06.2020 claiming the Hospital as Charitable but even then the required documents to prove that this Hospital was registered under Section 80G of Income Tax Act were not attached with application. The Appellant did not submit attested copies of relevant documents even after repeated phone calls and letters from the SDO/ DS

S/D, Lasoi. The Respondent further argued that the Appellant did not submit the required documents even before the Forum and on the directions of the Forum. The Respondent got the clarification from the Income Tax Department vide their letter no. CIT(E)/Misc./2021-22/877 dated 12.10.2021 received by the DS Sub Division, Lasoi on 25.10.2021 that "Mata Surjit Kaur Memorial Hospital" was part of "Guruji ka Ashram Trust" which was registered u/s 12AA and 80G of the Income Tax Act, 1961. On receiving the clarification, Sub Division sent the letter to the Appellant to submit fresh A&A form for change of tariff from NRS to DS category and the Forum also decided the same. As regards the wrong billing issue of the Appellant, the refund for the bills issued for the period from 08.08.2019 to 11.02.2020 had again been worked out as per the decision of the Forum dated 17.12.2021 and sent for the preaudit which would be credited in next bill of the Appellant.

(iii) The Forum in its order dated 17.12.2021 observed as under:

"At the instance of forum, clarification sought from Income Tax Department, New Delhi. Accordingly requisite clarification received from Income Tax Department, New Delhi that "Mata Surjit Kaur Memorial Hospital" is part of "Guruji ka Ashram Trust" which is registered under section 80G of Income Tax Act. Forum observed

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that as per ESIM Schedule of Tariff Clause - S VI.1.5, DS Tariff is to be applied to Hospitals run by charitable institutions who are covered under section 80G of Income Tax Act. In view of the clarification given by Income Tax Department, New Delhi forum is of the view that DS Tariff need to be applied to connection, released to "Mata Surjit Kaur Memorial Hospital". However as the agreement of petitioner with respondent, right from date of release of connection to till date, is under "NRS" Category supply, so forum is of the view that "DS" Tariff need to be applied from the date when new agreement after submission of fresh A&A from is done between both parties, after submission of all the requisite relevant documents as per provisions of ESIM Schedule of Tariff Clause - S VI.1.5. Regarding sundry amount of Rs. 65,185/- respondent has replied that this amount is not charged to petitioner and only previous pending bill amount of Rs.10,00,399/-(Including interest and HM amount of Rs.7697/-) of previous account no. L31GC310010 was transferred to new account no. L31GC310011N (after change of name) so bill of Rs. 9,47,830/issued in 02/2020, for the period from 08.08.2019to 11.02.2020 is recoverable. Regarding issue of charging average in bills of months June/17, June/19, July/19, Sept/19 and Feb/20, respondent has replied that these bills have been generated as per Clause 21.5.2 of Supply Code Regulations. A-03 of 2022

However, out of these bills, bills for Oct-2019 and Feb, 2020 have been generated for more units as compared to proportionate LYSM bills. In view of this position forum is of the view that billing for the month of Oct, 2019 & Feb, 2020 need to be done as per Supply Code Regulation 21.5.2 on the basis of Energy Consumption of correspondence period of previous year and Bill of Rs. 9,47,830/-issued in 02/2020, for the period from 08.08.2019 to 11.02.2020 need to be again worked out and issued accordingly without charging any surcharge and interest.

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After considering through the written and verbal submissions by the petitioner and the respondent and scrutiny of record produced, Forum is of the opinion that for bills, relating to month of Oct-2019 and Feb-2020, billing needs to be done as per Supply Code Regulation 21.5.2 on the basis of Energy Consumption of correspondence period of previous year and Bill of Rs. 9,47,830/- issued in 02/2020, for the period from 08.08.2019 to 11.02.2020 need to be again worked out and issued accordingly without charging any surcharge and interest. For Change of Tariff from "NRS" to "DS" petitioner needs to submit new application (A&A form) under DS Category, as per provisions of ESIM Schedule of Tariff Clause - S VI.1.5."

(iv) I have gone through the written submissions made by the Appellant in the Appeal, written reply of the Respondent as

well as oral arguments of both the parties during the hearing on 11.02.2022 and 17.02.2022. The Appellant produced copy of letter which was diarized as 520/17.07.2014 in PSPCL Office. The Appellant had not submitted any document regarding exemption under Section 80-G of Income Tax. The application was from Sh. Roop Singh S/o Sh. Mast Ram in his individual capacity whereas benefit is to be given to Charitable Institution only. The perusal of the affidavit dated 16.08.2019 of Sh. Roop Singh clearly indicates that the connection running prior to 09.02.2020 was in individual capacity of Sh. Roop Singh. It was not in the name of Hospital. The record produced before this Court, as agreed by the Appellant also shows that before the change of name applied on 08.11.2019 and affected on 09.02.2020, the connection was running in the name of Sh. Roop Singh S/o Sh. Mast Ram. Since the DS tariff was applicable only to the Charitable Institutions, so the same cannot be given to the electricity connection in the name of an individual. Even in 2019, the Appellant applied for Change of name and extension of Load under NRS category. The Appellant was getting monthly electricity bills under NRS category since the release of connection and was paying the same without any challenge. He had raised the dispute

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regarding applicability of DS tariff before CGRF, Patiala during 05/2020. Since the Appellant applied for the first time for change of tariff on 28.02.2020, so I am of the view that the Applicant shall be eligible for the DS tariff on or after 28.02.2020 only subject to the condition that this Hospital is being run by the Charitable Institution covered under Section 80G of the Income Tax Act. However, the Appellant will be eligible for DS tariff only after submission of required documents in the office of the Respondent to justify its claim. As regards the contention of the Appellant regarding bill of ₹ 9,47,830/- issued in 02/2020 for the period from 08.08.2019 to 11.02.2020 for 10250 units for 'R' Code due to high average consumption charged after the meter got burnt in July, 2019, I agree with the decision of the Forum that this bill be revised and billing of 'R' Code be done as per Regulation 21.5.2 (a) of the Supply Code-2014 on the basis of energy consumption of corresponding period of previous year. The Respondent is directed to give the relief in this regard to the Appellant immediately.

(v) In view of the above, this Court is not inclined to agree with the decision dated 17.12.2021 of the Forum in case no. CGP-183 of 2021 to the extent that the benefit of DS tariff to the Appellant

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shall be given on or after 28.02.2020 subject to the condition that the required documents to justify that the Hospital is being run by the Charitable Institution covered under Section 80G of the Income Tax Act shall be submitted in the office of the Respondent. Fresh A&A forms may not be insisted for this purpose. The disputed bill of ₹ 9,47,830/- issued in 02/2020 shall be revised as per decision of the Forum.

6. Decision

As a sequel of above discussions, the order dated 17.12.2021 of the CGRF, Patiala in Case No. CGP-183 of 2021 is amended to the extent that the benefit of DS tariff to Appellant be given from 28.02.2020 subject to the condition that the Hospital is being run by the Charitable Institution covered under Section 80G of the Income Tax Act without insisting for new A&A forms. The disputed bill of \gtrless 9,47,830/- issued in 02/2020 be revised as per decision of the Forum.

Accordingly, the Respondent is directed to refund/ recover the amount found excess/ short after adjustment, if any, as per instructions of PSPCL.

- 7. The Appeal is disposed of accordingly.
- 8. As per provisions contained in Regulation 3.26 of Punjab State
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Regulations-2016, the Licensee will comply with the award/ order within 21 days of the date of its receipt.

9. In case, the Appellant or the Respondent is not satisfied with the above decision, it is at liberty to seek appropriate remedy against this order from the Appropriate Bodies in accordance with Regulation 3.28 of the Punjab State Electricity Regulatory Commission (Forum and Ombudsman) Regulations-2016.

February 17, 2022 S.A.S. Nagar (Mohali)

CTRIC

(GURINDER JIT SINGH) Lokpal (Ombudsman) Electricity, Punjab.