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. 10/2022

Date of Registration

Date of Hearing

Date of Order

: 28.02.2022
: 15.03.2022
: 22.03.2022

Before:

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

In the Matter of:

M/s. Bhagwati Lecto Vegetarian Exports Pvt. Ltd.,

Vill. Mana Singh Wala, Near Village Ferozeshah,

Distt. Ferozepur Cantt.

Contract Account No.: M-24-FS01-00003 (LS)

...Appellant

Versus

Addl. Superintending Engineer, DS City Division, PSPCL, Ferozepur Cantt.

...Respondent

Present For:

Appellant: Sh. Ashok Dhawan,

Appellant's Representative.

Respondent: 1. Er. Satwinder Singh Sodhi,

Addl. Superintending Engineer,

DS City Division, PSPCL,

Ferozepur Cantt.

2. Shri Jaswinder Singh, Revenue Accountant.

Before me for consideration is an Appeal preferred by the Appellant against the decision dated 28.01.2022 of the Consumer Grievances Redressal Forum (Forum), Patiala in Case No. CGP-02 of 2022, deciding that:

- "Refund on account of excessively charged bill amount from the Petitioner before 15.3.2018 (i.e. two years before 15.03.2020 as per direction of H'nable Supreme Court) is time barred for the purpose of any decision by the Forum. As such, any refund on account of excessively charged bill amount before 15.3.2018 and any interest thereon, is not considerable for decision now being time barred. However, as per direction of H'nable Supreme Court, regarding extension of period of limitation from 15.03.2020, refund on account of excessively charged bill amount after 15.3.2018 to 5.2018 is payable in accordance with prevailing instructions on this issue after pre-audit. However, forum is not inclined to allow any interest.
 - Rebate on account of consumption of electricity above Threshold Units by the Petitioner, Interest on ACD and refund/adjustment of OTCD charges are not considerable for decision now being time barred in view of clause no.2.27 of PSERC (Forum& Ombudsman) Regulation, 2016 for the purpose of any decision by the Forum."

2. Registration of the Appeal

A scrutiny of the Appeal and related documents revealed that the Appeal was received in this Court on 28.02.2022 i.e. within the period of thirty days of receipt of the decision dated 28.01.2022 of the CGRF, Patiala in Case No. CGP-02 of 2021. The Appellant was not required to deposit the requisite 40% of the disputed amount being a refund case. Therefore, the Appeal was registered on 28.02.2022 and copy of the same was sent to the Addl. Superintending Engineer/ DS City Division, PSPCL, Ferozepur Cantt. for sending written reply/ parawise comments with a copy to the office of the CGRF, Patiala under intimation to the Appellant vide letter nos. 185-187/OEP/A-10/2022 dated 28.02.2022.

3. **Proceedings**

With a view to adjudicate the dispute, a hearing was fixed in this Court on 15.03.2022 at 12.30 PM and an intimation to this effect was sent to both the parties vide letter nos. 213-214/OEP/A-10/2022 dated 07.03.2022. As scheduled, the hearing was held in this Court and arguments of both the parties were heard & order was reserved. A copy of proceedings dated 15.03.2022 was sent to both parties vide letter nos. 244/245 / OEP/A-10/2022 dated 15.03.2022.

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 deliberations 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 LS category connection, bearing Account No. M-24-FS01-00003 with sanctioned load of 1999.660 kW/ 2000 kVA getting continuous supply through 11 kV independent feeder under DS Sub Divn. Ferozeshah.
- (ii) The Appellant was not paid interest amount of ₹ 9,00,308/- due to delay in updation of ACD/ Meter Security by the Respondent. As per clause 17.3/ 17.4 of the Supply Code, in case the amount of interest was not paid on time an interest on interest also becomes payable. Therefore, on account of delay a sum of ₹ 25,83,760/- had become due to the Appellant.

- (iii) The Threshold Rebate for the year 2016-17 was allowed in the bill for the month of 03/2017 to the Appellant but it was less paid by a sum of ₹ 12,84,909/-. Due to this, the Respondent was liable to pay interest for ₹ 6,73,291/- as per Regulation 35.1.3 of the Supply Code-2014.
- (iv) A sum of ₹ 3,31,943/- was recovered excessively in the bill for the month of 05/2018. Hence, the Respondent was liable to pay interest of ₹1,35,092/- as per Regulation 35.1.3 of the Supply Code-2014.
- (v) A sum of ₹ 1,30,000/- was wrongly recovered at the time of release of the connection as one-time Contract Demand charges while recovering SCC as per Commercial Circular No. 63/20017. Thus, ₹ 1,30,000/- recovered be retained as ACD or be refunded alongwith interest, as per rules.
- (vi) The case of the Appellant was instituted on 27.09.2021 before the Forum which was decided on 28.01.2022. The Appellant was not satisfied with the decision of the Forum so an Appeal was filed before the Court of Hon'ble Ombudsman. A close and brief study of the order of the Forum showed that case was decided by ignoring all principles of justice, rather it was just disposed of by ignoring the interest of the Appellant and just to save the financial interests of the PSPCL. The order was not

only biased but was also discriminatory. The order not only ignored the fundamental principles of justice i.e. free and fair, rather, it also ignored the rules and directions of the PSPCL given from time to time and discrimination was also seen while deciding issues. The order dated 28.01.2022 ignored the merits of the Case. On many issues, the Respondent was exempted from submissions of the calculations based point-wise reply. The Respondent was not asked about the mistakes occurred and why the office had failed to comply with the directions of the PSPCL. It seemed to be a pre-decided case by the Forum and the problems being faced by the Appellant had increased with this order, as the industry was already facing a large number of problems such as international recession due to COVID-19 and imposition of harsh policy such as GST etc.

(vii) Excess Amount recovered against bill for the month 05/2018.

The Appellant submitted that it was served a wrong bill for the month of 05/2018 in which amount of subsidy was not as allowed by the PSPCL as per Commercial Circular nos. 12/2018 and 25/2018. So, a calculation sheet was submitted along with the Petition before the Forum but the Forum allowed much less amount than the actual amount. The Respondent

cleverly involved other months for the period 01/2018 to 04/2018 also whereas dispute was of the month of 05/2018 only. As per calculation, a sum of ₹ 3,31,943/- was excess recovered than the actual amount, which was reduced to ₹ 1,02,100/- in a dramatic way by bringing the calculations of month 01/2018 to 04/2018 also, against the rules as the dispute was only for the month 05/2018.

(viii) The reply was sought for the month of 05/2018 only and if any so-called amount for the month was chargeable it could be done by issuing a separate notice and bill as per ESIM clause no. 93.1, reproduced as under:

"93 PAYMENT OF ARREARS NOT ORIGINALLY BILLED:

93.1 There may be certain cases where the consumer is billed for some of the dues relating to previous months/years or otherwise as arrears on account of under assessment or demand / load surcharge pointed out by Internal Auditor/detected by the authorized officers either owing to negligence of the PSPCL employees or due to some defect in the metering equipment or due to application of wrong tariff/multiplication factor or due to mistake in connection or other irregularities etc. In all such cases, separate bills shall be issued giving complete details of the charges levied. Such charges shall be shown as arrears in the subsequent electricity bills regularly till the payment is made. Supplementary bills shall be issued separately giving

complete details of the charges in regard to slowness of meters, wrong connections of the meter and application of wrong tariff/multiplication factor etc. In such cases the copy of relevant instructions under which the charges have been levied shall also be supplied to the consumer for facilitating the quick disposal of cases by consumer forums, if approached by the consumer."

So, it was very clear that dues of other months period could not be charged or adjusted without giving a notice and submitting detailed calculations. The Appellant submitted that the amount being claimed on account of excess subsidy had already been charged/ recovered in four installments from the month of 09/2018 to 12/2018 as per directions contained in Memo No. 1384/90 dated 18.06.2018 of the Chief Engineer/ Commercial, Patiala. The claimed amount could not be charged without consulting CBC, Bathinda who prepared the original bills. The Appellant requested to allow the refund of excess charged amount ₹ 3,31,943/- along with interest ₹ 1,35,092/-, which was admissible under Regulation 35.1.3 of the Supply Code, 2014. Thus, to reject the claim of refundable interest was wrong because it was against the rules of PSPCL. Moreover, it was fundamental and universal principle that excess amount or short amount in a running account was liable for interest to be paid

and that's why the Hon'ble PSERC and PSPCL had made a special provision in this regard.

(ix) Threshold Units rebate.

During the year 2016-17, as per policy of the PSPCL, Commercial Circular 31/2016 was issued by the CE/Commercial, Patiala regarding threshold consumption/ rebate which is as under:-

"It shall be allowed for any consumption during the financial year exceeding the consumption worked out on the following methodology.

The maximum annual consumption in any of the last two financial years shall be taken as threshold."

The Consumption for the year 2014-15 was 5874817 and for the year 2015-16 was 5789390 kVAh units. Therefore, consumption for the year 2014-15 was taken as Threshold base and was to be deducted from the total consumption of the year 2016-17i.e.8595430 kVAh units. Hence, entitled for 8595430-5874817=2720613 units as Threshold Rebate, however it was allowed for 1974833 units only in the bill of 02/2017. As per policy of the PSPCL, it was to be continued for the month 03/2017 also, but left out fraudulently or by mistake and no

threshold rebate for the month of 03/2017 was allowed against the instructions of CC 31/2016 of PSPCL. Thus, it was not done with good intention. It was added that bill was prepared by CBC Cell, Bathinda which was checked by the office of the CE/IT Cell, Patiala and further it was checked by the UDC/ RA/ SDO- Distribution at Sub-Division level &was signed by the RA/SDO of the concerned office. But, the bills for the months of 02/2017 & 03/2017 were signed by the AEE/CBC, Bathinda only which meant neither the SDO nor RA had checked the said bills for the 02/2017 and 03/2017 which contained serious mistakes and story of negligence and the both bills did not carry the details and calculations as the same was claimed by the defendants before the Forum, Patiala. Threshold rebate of ₹ 20,53,826/- for 1974833 units in the bill of 02/2017 was given and even Rebate of ED for ₹ 3,69,688/- on this threshold rebate was not given. Had the bill been checked by SDO/ RA/ UDC in the Sub Division or in the CBC, the mistakes could have been avoided. It meant less refund of₹ 3,69,688/- was given, despite the fact that detail was mentioned on the bill. Neither any detail of applicable rates nor calculation was mentioned. The total eligible units for Threshold Rebate were 2720613 whereas threshold rebate was allowed only for

1974833 units and thus a sum of ₹ 9,15,221/- was less allowed by mistake and not with good intention as no calculation sheet was supplied to the Appellant. The Forum rejected the claim as time barred very wrongly and the onus was shifted to the Appellant for not claiming it earlier and further it wrongly accepted the plea of the Respondent that all the details were mentioned on the bill, which was white day lie, because as mentioned above neither proper detail were mentioned on the bills nor rates or detailed calculations that how the threshold rebate was calculated, even totals of the bill and the calculation work was checked neither by CBC nor by the Sub-Division. For example, a sum of ₹ 20,53,826/- on account of threshold rebate was reduced from the SOP for ₹ 39,73,239/- and balance ₹ 19,19,413/- was shown on the bill as SOP but very surprisingly ED was charged @ 18% on ₹ 39,73,239/- very cleverly and this fact was not mentioned on the bill. It seemed to be pre-decided by the Forum and even the Respondent was not asked to verify the facts and nor the calculation sheet was sought from them. The Forum also did not consider the rejoinder submitted by the Appellant.

The Forum erred in deciding the issue as under:-

"In view of above Forum is of considered opinion that issue of allowing of any rebate on account of consumption of electricity above Threshold Units by the Petitioner is not considerable for decision now being time barred in view of clause no. 2.27 of PSERC (Forum& Ombudsman) Regulation, 2016 for the purpose of any decision by the Forum. As such, any rebate on account of consumption of electricity above Threshold Units by the Petitioner during the years 2016-17 and any interest thereon, is not considerable for decision now being time barred."

(x) Therefore, the number of mistakes committed in the order are discussed as under:-

It was not a Case of time barred as the mistake came to the notice of Appellant during audit of electricity accounts during the month of 09/2021 and a notice dated 15.09.2021 was served upon to the office of AEE, Ferozeshah and was duly received by the concerned official Sh. Gurmeet Singh. Therefore, to apply Regulation 2.25 of PSERC (Forum and Ombudsman) Regulations, 2016 as amended from time to time was not only wrong but misleading also. Regulation 2.25 (c) of PSERC (Forum and Ombudsman) Regulations-2016 as amended from time to time is reproduced as under-

"The Forum may reject the grievance (other than the claim for compensation) at any stage through a speaking order, under the following circumstances:

c) In cases where the grievance has been submitted to the Corporate or Zonal or Circle or Divisional Forum, as per the monetary jurisdiction, two years after the date on which the cause of action has arisen or submitted to Corporate Forum after two months from the date of receipt of the orders of Zonal or Circle or Divisional Forum."

Therefore, it was clear that Regulation 2.25 referred to the jurisdiction of the Forum and not about the limitation period of the cases and the jurisdiction of the Forum which could be extended by the forum itself for the reasons to be recorded in writing. It meant the Regulation 2.25 of PSERC (Forum and Ombudsman) Regulations-2016 as amended from time to time had nowhere described about the time period of the claim so far limitation was concerned.

(xi) The Second important question was how the defendants have calculated the period of 2 years, which was contrary to the provisions for limitation period, as described in the Constitution of the India, under Act of limitation-1963.

As per law of Limitation Act-1963 of the Constitution of India, clause no. 17 –

"The period of limitation shall not begin to run until the plaintiff or applicant has discovered it or in the case of a

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concealed document, until the plaintiff or the applicant first had the means of producing the concealed document or compelling its production."

Thus, the Respondent had wrongly presumed it a time barred Case. The Appellant had discovered when he got checked / audited electricity accounts in September-2021. Therefore, as per law of land as mentioned period of 3 years became 09/2021 to 08/2024.

The Appellant requested that due to expansion of the pandemic disease Covid -19, the Hon'ble Supreme Court of India passed an order dated 23.03.2020 extending the limitation period w.e.f 15.03.2020 to 14.03.2020 which was further extended from 15.03.2021 to onwards by the order dated 14.03.2021. This ruling was binding to central/ all states legislation and tribunals of the country.

It was specifically added that period of limitation was applicable for recovery suit and not for adjustment of accounts and even period of recovery suit for cash/ property etc. was 3 years. It was further added that limitation even if it was considered for running account then also 3 years period is applicable from 01.04.2017 to 31.03.2020 and after that as per Orders of the Hon'ble Supreme Court of India till 31.05.2022. Whereas actually it was 09/2021 to 08/2024. Thus, the

contention of the Forum was beyond understanding and against the law of land. It was just an excuse to debar the Appellant from the genuine rights rather than just to give undue benefit to the PSPCL against the law of land. Therefore, it was wrong that the Appellant did not check the bills for 02/2017 and 03/2017, as the sole responsibility for delivering a wrong bill lied on the office of the PSPCL and not upon the Appellant. Moreover, no such warning was mentioned on the bill, neither any clause existed in the Agreement form nor any Regulation/ Circular/ Clause of PSPCL stand in this regard. It was self-concocted doctrine that being LS Consumer he should be vigilant otherwise he will be responsible, as there was no bar on the industrialist to be well qualified. Moreover, the defendants office never arranged any seminar nor any letter was issued to the Appellant that he would be responsible for all misdeeds of the defendants office, as a general principle it was a basic rule that it was the responsibility of the office to make employees disciplined and not to shift their responsibility upon the shoulder's of the Appellant. One should not have any doubt in the mind that such a behavior of the management would encourage them to be more negligent towards work. Even a battery of experts as mentioned above could not detect the

mistakes in the bill for 02/2017 &03/2017. So, it was very much clear that mistakes committed by employees of Respondent, could not be transferred with a self-made argument that being LS Consumer one should be vigilant and if he was unable to detect mistakes in a bill which was not supported by any proper calculation sheets and if being a less educated person was unable to detect it upto 2 years then why the refundable amount would be forfeited as no law of land support such excuse. It was not supported by any circular or agreement clause nor by any principle or law of land. To presume so might be one's own personal thinking but not applicable in the eyes of law. Because, it was not in the jurisdiction of the Forum to declare a claim as time barred, at maximum the Forum might had referred it to department or to the Refund Committee which dealt with old period refund cases as per clause no. ESIM 93.5 without any bar on the time period. Therefore, humbly requested that as above mentioned and as per calculation sheet attached a sum of ₹ 12,84,909/- was refundable to the Appellant and as per Regulation 35.1.3 of the Supply Code-2014,an amount of interest for ₹ 6,73,291/- was also payable and further interest upto the date of payment, otherwise the Appellant would suffer irreparable losses.

(xii) Adjustment/ Refund of Difference of interest against the ACD/AACD.

It was submitted that during the audit in the month of September-2021, it came to the notice of Appellant that the ACD/ AACD which was deposited from time to time as per rules of PSPCL was not updated on time. As a result of which the Appellant received less amount of interest which was admissible as per PSEB/ PSPCL Circulars issued every year. Thus, a sum of ₹ 9,00,308/- was less credited to Appellant's account. Firstly, the Respondent submitted a wrong reply to the Forum that interest was being paid regularly. However, on the insistence of the Forum a calculation sheet was sought from the Respondent's office, which was submitted by them on 11.01.2022 before the Forum and admitted that ₹9,00,308/-was less paid due to delay in updation of ACD. But to Appellant's surprise the amount of interest was big and the claim was rejected and declared as time barred, which was not only wrong, rather the Forum worked against the Appellant in a harsh and unjustified way, because in hundreds of cases the interest which was left out previously since 01.01.2008 to onwards, was allowed. The Forum worked with partiality also because in another case CGP-01/2022 decided on the same day,

the interest for the same period i.e. 01.01.2008 to 31.03.2014 for ₹ 2,20,393/- was allowed that showed that in the similar cases different yard-sticks were used by the Forum which was against the fundamental principle of justice.

(xiii) The term time barred interest was wrongly considered and decided by the Forum, due to the following reasons:—

It was wrong that claim was time barred because PSPCL after observing the working of the field offices issued a letter bearing Memo No. 1038-43/DD/SR-103 dated 15.05.2019 for updation and to allow pending interest w.e.f. 01.01.2008 to date for all consumers and a period of 3 months was given to the field offices to update pending security work and to allow interest w.e.f. 01.01.2018 to date @ the rate of interest as allowed by PSPCL as admissible from time to time, but all in vain as nothing was done by the office of AEE, Ferozeshah. Therefore, keeping in sight the office of Chief Engineer/ Commercial, Patiala issued another letter vide his office Memo No. 49/54 dated 08.01.2020 and a period of 3 months for the similar action, was further given to do the needful and a compliance report was also sought. But again nothing was done. Then again a letter bearing Memo No. 207/302 dated 26.03.2021 was issued by the CE/Commercial, Patiala for the

- similar action. It was the duty of concerned dealing hand to update the ACD/AACD from the date of release of connection, but all in vain.
- (xiv) The extracts of letter dated 26.03.2021 were very important and reproduced here as under:
 - "i To update the Security (Consumption) & Security (Meter) of all consumers within 3 months from date of issue of instructions.
 - ii. To credit Interest on the Security (Consumption) & Security (Meter) (at the rate applicable from time to time w.e.f. 01.01.2008) to the Consumers' accounts with the approval of the Refund Committees as per ESIM Instruction No. 93.5. All such cases may be compiled by concerned distribution offices & submitted to the respective Refund Committees.
 - iii. A certificate on updation of Security (Consumption) & Security (Meter) and credit of interest to consumer's accounts may be got furnished from all Sr. Xens/ Addl. S.E.s (DS), PSPCL.
 - iv. After the expiry of 3 months, a public notice may be issued by concerned CE/DS for the information of the consumers regarding updation of these securities so that they may represent for discrepancy, if any.
 - v. A monthly report on compliance of the above instructions shall be furnished to the office of CE/Commercial.

 These instructions were later reiterated vide this office Memo no. 49-54/DD/SR-103 dated 08.01.2020 & Memo no.575-581/DD/SR-103 dated 21.09.2020. A compliance

certificate on updation of Security (Consumption) & Security (Meter) and credit of Interest to consumer's accounts was received in this office from all CE/EIC/DS of PSPCL. However, it has come to the notice of this office that the above instructions have not been fully complied with & Security (Consumption) & Security (Meter) of many consumers has not been updated till date. Due to this, no. of consumers are filing grievances/ complaints in CGRFS. It is further brought out that PSERC in the meeting held on dated 16.02.2021 to discuss the Quarterly Progress Report of CGRF, Ludhiana & Patiala for the period ending 31.12.2020 and other related issues, has taken the matter of nonupdation of Security (Consumption) & Security (Meter) very seriously despite of repeated instructions issued by commercial wing of PSPCL & directed to ensure the updation of Security (Consumption) & Security (Meter) of all consumers & to credit Interest on the Security (Consumption).

The above matter has been taken very seriously by the management and therefore, it is once again directed to update the Security (Consumption) & Security (Meter) as per the record of Security (Consumption) & Security (Meter) available in respective consumer case file or security register or cashbook or BA-16 book. Every effort shall be made to obtain the record of Security (Consumption) from these sources."

But, surprisingly office of AEE, Ferozeshah had no value of such strict instructions issued by PSPCL and nothing was done to

approve the pending interest from the refund committees. Had the work done by said office in time, there was no necessity to claim the pending interest. Thus the letter dated 26.03.2021 as mentioned above was issued for a period of 3 months then how the issue became time barred during the month of September-2021. So, the decision of the Forum was illegal, unjustified, and discriminatory. The copy of order in case of CGP -01/2022 decided on the same day to allow the interest for the same period was attached by the Appellant with the Appeal.

- (xv) The other grounds for wrongly counting 2 years' time period were as under:-
 - It was the duty of office to update ACD/ AACD and to allow interest there on from time to time. The loss of interest was due to negligence of the officials only.
 - As per related instructions as described in the Reg. no. 17 of the Supply code-2007 & 2014. There was no necessity to submit a request to the office to allow interest as it was compulsory obligation on the part of PSPCL to pay the interest that's why the office of CE/Commercial 2019, was since, issuing strict instructions to complete it. But, nothing had been done and the strict instructions were only on papers and no action was taken for offenders who want something for self to complete the job. It was added that no calculation detail of interest was depicted on the bill. It was not the duty of LS Consumers to approach the office and no

- where it was written that pending interest would be allowed only if a Consumer tendered a request.
- To deposit ACD/ Security was like a bank deposit and a bank never debarred interest on it nor did it call customer to bank before allowing interest. Further, even if the interest was not withdrawn then bank again paid interest on it.
- As per instructions only concerned office was responsible. No such letter was produced by the Respondent where such instructions stand that if interest was not claimed then it would be forfeited.
- As already discussed, on the same date in similar case and for the same period, interest was allowed and however in this case it was disallowed, just to save Respondent from the payment of big amount of ₹ 9 lacs.

(xvi) To credit / refund Interest on interest. ₹ 2583760/-

The Appellant claimed interest on interest on the pending interest for ₹ 9,00,308/- and full justification had already given above regarding interest as per Supply Code, 2007/ 2014. It was also requested that claim was as per Rules and Regulations as laid down by the Hon'ble PSERC and adopted vide Supply Code -2007 & Supply Code, 2014 and the instructions issued as per Reg. 17 and such instructions supersede all other instructions in this regard. So, the claim was fully justified as claimed in the petition before the Forum. It was important that no verdict was given in the order for the reasons best known to

the Forum. So, the original reference was hereby produced to seek justice, as mentioned below:-

"As per Regulation 17.4 of the Supply Code-2007 & Regulation 17.3 of the Supply Code- 2014 interest on interest is payable for the period of delay on the amount of interest as and when it becomes due." The above referred Regulations are reproduced here as under —

"17. Interest on Security (consumption) as per Supply Code2007

- 17.1 The Licensee will pay interest on Security (consumption) at the SBI's Long Term PLR prevalent on first of April of the relevant year, provided that the Commission may at any time by notification in official Gazette of the State specify a higher rate of interest.
- 17.2 The Licensee will indicate the amount becoming due to a consumer towards interest on the Security (consumption) in the first bill raised after thirtieth of April every year.
- 17.3 The interest will be credited to the account of a consumer annually on first day of April each year and will be adjusted on first May of every year against the outstanding dues and/or any amount becoming due to the Licensee thereafter.
- 17.4 In the event of delay in effecting adjustments due to the consumer as per Regulation 17.3, the Licensee will for the actual period of delay pay interest at twice the SBI's Short Term PLR prevalent on first of April of the relevant year."

"17.Interest on Security (Consumption) and Security (Meter) as per Supply Code -2014

17.1 The distribution licensee shall pay interest on Security (consumption) and Security (meter) at the Bank Rate (as on 1st April of the year for which interest is payable) as notified by RBI.

17.2 The interest on Security (consumption) and Security (meter) shall be credited to the account of a consumer annually on first day of April each year and shall be adjusted/paid in first bill raised after first April every year against the outstanding dues and/or any amount becoming due to the distribution licensee thereafter.

17.3 In the event of delay in effecting adjustments due to the consumer as per regulation 17.2, the distribution licensee shall for the actual period of delay pay interest at Bank Rate (as on 1st April of each year) as notified by RBI plus 4%."

Therefore, a sum of ₹ 25,83,760/- became due as per above mentioned reference. But the Respondent accepted that a sum of ₹ 9,00,308/- was pending for interest, therefore, higher amount of interest on interest was payable to the Appellant based upon₹ 9,00,308/- and that too upto the actual date of payment or credit to Account No. M 24-FS01-00003. The demand for interest on interest was correct and based on the provisions of PSPCL as per Supply Code as mentioned above.

(xvii) Refund of One-time contract Demand Charges for ₹ 1,30,000/- along with interest.

The policy to charge one-time Contract Demand charges from LS Consumers was introduced by PSEB vide Commercial Circular no. 41/1995 for release of new connections or extension of load. The minimum charges were based upon kW basis in case Large Supply. However, this policy was changed after introduction of CC 63/2007.

Thus, due to change of the base from kW to kVA procedure for charging ACD & Service Connection Charges was also changed from connected load kW to Contract Demand kVA. Hence, the recovery policy of one-time contract charges as mentioned above from kW to kVA was automatically withdrawn by the PSEB (now PSPCL). The Appellant had applied and obtained connection during the year 2008. The said connection was released on 24.12.2008. Therefore, to recover one-time contract demand charges i.e. 1,30,000/- was against the instructions as issued vide CC 63/2007 and directions were also issued by PSPCL to stop such procedure and refund was allowed for incorrect recovery of CD charges. But, the Respondent office failed to refund ₹ 1,30,000/-.

- (xviii) The Forum had observed while deciding the Case that detail was mentioned on the bill, and the Appellant did not request for this which meant they had accepted the fact. In this regard it is mentioned that the incorrect recovery of one-time contract Demand Charges was through Demand Notice and this fact was never mentioned on the bill. This fact came to the knowledge of the Appellant during Audit in Sep-2019 and as per clause 17 of the Limitation Act -1963, the Appellant could apply for refund for that upto 3 years from the date of detection of this mistake, which was committed by the officials of PSEB, the explanation in this regard had already mentioned above while replying to para no. 2 of the Order and to repeat the same was just wastage of time. So, the Appellant requested to consider the fact as per law of land, which was according to the Constitution of India and the Constitution supersedes all circulars/ rules / State laws/ bye laws.
- (xix) The Appellant stated that the Forum failed to consider the case on merit and it had only thinking of 2 years in mind and neither the merits were considered nor the record was called for and no regard was given to the Law of Land. It was very important to note even in case of less Threshold given (Issue no. 2) of the order, no calculation sheet was demanded from the Respondent

- and even did not touch the facts of the claim. Similarly in Issue no. 1 of the order, the Forum had allowed the Respondent to involve other months in dispute for which even CBC was not asked to verify the claim of the Respondent and the claim of the Appellant was reduced in an unlawful manner.
- Appeal No. 37/2017 dated 13.07.2017, by the Hon'ble Ombudsman, Electricity Punjab, which was unlawfully decided by the Forum in Case no. T-141 of 2017, the case was rejected on the similar pattern by the Forum saying that "the case was filed after 2 Years of cause of action" under Reg. no. 2.25 of PSERC (Forum & Ombudsman) Regulations, 2016 as amended from time to time. However, the Appeal was allowed and decision of the Forum was set aside.
- (xxi) Hence, it was very clear that the case was decided in haste, illegal and unjustified manner and in discriminatory way also. So, the Appeal be accepted in the interest of justice. The Appellant declared that the above facts came to their knowledge during audit of electricity bill accounts during the month of 09/2021 and never before this, the mistakes committed by the offices of PSPCL were not in their knowledge. It was added that if required under law they were

prepared to submit an affidavit before this Hon'ble Court, in this regard.

(b) Submission during hearing

During hearing on 15.03.2022, the Appellant's Representative (AR) reiterated the submissions made in the Appeal and prayed to allow the same.

(B) Submissions of the Respondent

(a) Submissions in written reply

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

- (i) The order of Forum in Case No.CGP-02 of 2022 dated 28.1.2022 had been passed in accordance with law. As per the directions of the CGRF, Patiala the decision had been implemented and after pre-audit, refund of ₹ 1,02,100/- had been given in the bill of 02/2022.
- (ii) It was pertinent to mention that the Punjab State Electricity Regulatory Commission (Forum and Ombudsman) Regulations, 2016 as amended from time to time clearly provided under Clause 2.25 that the Forum may reject the grievance at any stage, through a speaking order, in cases where the grievance has been submitted to the Corporate or Zonal or Circle or Divisional Forum, as per the monetary

jurisdiction, two years after the date on which the cause of action has arisen or submitted to Corporate Forum after two months from the date of receipt of the orders of Zonal or Circle or Divisional Forum and in case of grievances which are frivolous, vexatious and mala fide and without any sufficient cause. The case of the Appellant stand fully covered under the above said provisions and the Forum had rightly held that the complaint of the Appellant was badly barred by limitation as the same had been filed after two years from the date on which the cause of action has arisen. The appeal as such was merited for dismissal with costs. The plea of the Appellant that the forum had decided the case by ignoring all principals of justice was totally erroneous. It was also wrong that Forum had predecided the case as alleged by the Appellant.

(iii) Excess Amount recovered against bill for the month of 05/2018. The calculation as mentioned by the Appellant to the tune of ₹ 3,31,943/- was wrong and erroneous. Earlier, in CGRF, Patiala the Appellant claimed the refund of excess subsidy to the tune of ₹ 3,31,943/- and thereafter, in rejoinder to reply it enhanced the said amount to the tune of ₹ 5,08,702/- which was wrong as per the calculation sheet, the said amount comes to ₹ 1,02,100/-. Since the amount permissible under the

law as ordered by the Forum and after the pre-audit had already been refunded to the Appellant in its last bill, the claim of the Appellant was totally unwarranted.

Threshold Units Rebate. The claim of the Appellant in this (iv) regard was totally erroneous and it was wrong that the Forum had erred in taking decision as pleaded by the Appellant. The PSPCL had filed a specific reply before the Forum that the Appellant had not represented to the PSPCL regarding non/less allowing of Threshold Rebate in the month of 03/2017 or even thereafter as consumer was the LS consumer, receiving regularly energy bills from PSPCL, the details of amount charged/rebates given were invariably depicted in the monthly Energy bills issued. It was pertinent to add that the bills were paid by the consumer regularly but the Appellant never pointed out about the same even before filing the petition in CGRF. As such, the Appellant had not taken the appropriate remedy at the appropriate time. It was also relevant to add that all the regulations were available and placed on the website of the PSPCL, which was within the domain of the Appellant. The Appellant was expected to be vigilant, updated and prompt in discharge of its obligation and it failed to point out to PSPCL to take timely action for allowing it Threshold rebate and it could

not claim the same as it was badly barred by limitation and the Forum had accepted plea of the Respondent as stated above and rightly rejected the claim of the Appellant and had passed a speaking order in this regard. The decisions of the different Courts were not applicable to the facts of the present case. The Punjab State Electricity Regulatory Commission in its notification dated 26.12.2016, laid down specific rules and the clauses of the same were applicable to the facts of the present case and the Forum had decided the case according to the said notification and the provisions laid down therein. As per Clause 2.25 of PSERC (Forum and Ombudsman) Regulation, 2016 as amended from time to time the refund demanded by the consumer was time barred (more than 2 years after the date on which cause of action had arisen).

(v) Adjustment/ Refund of Difference of interest against the ACD/ AACD. The Forum rightly decided the issue to the effect that the issue of allowing of any interest on ACD to the appellant was not considerable for decision being time barred in view of Clause 2.25 of PSERC (Forum and Ombudsman) Regulations, 2016. The error in this case was rectified on 08.08.2011 and from then onwards, correct interest was being given, except a few delays on some occasion. As per the

Appellant and the appeal filed by the Appellant in the Forum, the amount related to the period commencing from 2008 to 01.04.2015 and the refund demanded by the Appellant was badly barred by limitation being more than 2 years after the date on which the cause of action had arisen. It was pertinent to add that the Appellant was a LS Consumer receiving regularly energy bills from the respondent corporation from time to time and in all the bills, the details of various amounts charged/ rebates given were invariably depicted. The Appellant did not represent to the Respondent, the issue of non updation of ACD from 2008 to 01.04.2015 and even after that upto the year 2021. As per appeal of the consumer, the amount related to the period commencing from the year 2008, as per Clause 2.25 of PSERC (Forum and Ombudsman) Regulation, 2016 the refund demanded by the consumer was time barred (more than 2 years after the date on which cause of action had arisen). Moreover, the plea of the Appellant that another case was decided by the Forum on the same date and it allowed the interest for the same period was not applicable to the facts of the present case as each case had to be decided on its own merits and facts and merits of each case were different.

- (vi) To credit/refund interest on interest ₹ 25,83,760/-. Since the Forum had given a specific finding to the effect that the claim of the Appellant was barred by limitation. The question of the credit or refund of interest on interest was not permissible. It was pertinent to add that the principal of Damdupat provided that the amount of interest which could be recovered at any one time could not exceed the principal amount. In other words, the said rule prohibited the recovery, at any one point of time, of interest in excess of the principal amount of loan and it had been held by the Apex Court that the said rule was one of equity and good sense and the principal amount was barred by limitation. The question of payment of interest or interest on interest had not arisen and the circulars referred by the Appellant were not applicable to the facts of the present case. As per appeal the amount related to the period commencing from the year 2008, as per Clause 2.25 of PSERC (Forum and Ombudsman) Regulation, 2016 the refund demanded by the Appellant was time barred (more than 2 years after the date on which cause of action had arisen).
- (vii) Refund of one-time contract demand charges of ₹ 1,30,000/alongwith interest. The claim of the Appellant referred in this
 para related to the year 2008 and as per Clause 2.25 of PSERC

(Forum and Ombudsman) Regulation 2016, the refund demanded by the Appellant was time barred (more than 2 years after the date on which cause of action had arisen). The provisions of the Limitation Act, 1963 referred in Appeal cannot be applied to the present case as the limitation in this regard had been specifically provided by the Punjab State Electricity Regulatory Commission, notification dated 26.12.2016.

(viii) The Respondent prayed that the Appeal was false, frivolous, vexatious and malafide and the same may kindly be dismissed with costs, in the interest of Justice.

(b) Submission during hearing

During hearing on 15.03.2022, the Respondent reiterated the submissions made in the written reply to the Appeal and prayed for the dismissal of the Appeal.

5. Analysis and Findings

The issue requiring adjudication is the legitimacy of claim of the Appellant regarding refund of interest less received due to delay in updation of ACD/ Meter Security, interest on this interest less received, refund of amount of Threshold Rebate less received for the year 2016-17, refund of amount

excessively charged in the electricity bill for 05/2018 and refund of one time contract demand charges paid in 10/2008 alongwith the interest.

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 decision of the Forum was not based on any principle of natural justice and the petition of the Appellant was disposed off by the Forum by ignoring the interests of Appellant and just to save the financial interests of PSPCL. He stated that an amount of ₹ 3.31.943/- was excessively charged than the actual amount in the electricity bill of 05/2018, but the Respondent agreed to refund only an amount of ₹ 1,02,100/- by adjusting the excess amounts of rebate given to the Appellant in the bills of 01/2018 to 04/2018. He stated that the excess rebate given to the Appellant was already recovered in four installments in the bills from 09/2018 to 12/2018. He prayed that the amount of 3,31,943/- alongwith interest be refunded instead of ₹ 1,02,100/- as given by the Respondent.
- The AR contended that the Appellant was entitled for the (ii) Threshold Rebate for the Financial year 2016-17 for 2720613 **OEP**

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units but had given rebate for only 1974833 units. As such, Threshold Rebate be given on the balance units as well alongwith interest. The Forum wrongly rejected the claim of the Appellant as time barred as the mistake came to the notice of the Appellant during audit of electricity accounts during the month of 09/2021 and as per clause 17 of Limitation Act-1963-"The period of limitation shall not begin to run until the plaintiff or applicant has discovered it, or in the case of a concealed document, until the plaintiff or the applicant first had the means of producing the concealed document or compelling its production."

(iii) He further pleaded that the claim of the Appellant for refund of less amount of interest given due to delay in updation of ACD/Meter Security was also wrongly disallowed by the Forum as time barred. The Forum decided to allow interest in similar case while passing order in Case No. CGP-01/2022 which showed the injustice done to the Appellant. He contended that PSPCL issued a letter bearing Memo No. 1038-43/DD/SR-103 dated 15.05.2019 instructing all the field offices to update the ACD in accounts of the consumers and to give interest w.e.f. 01.01.2008 till date at the rate of interest allowed by the PSPCL from time to time. These instructions were reiterated by the

office of the Chief Engineer/ Commercial vide its Memo No. 297-302/DD/SR-103 dated 26.03.2021, but the Respondent did not act on these instructions. He had requested that the Appellant should also be given penal interest on the interest not allowed by the Respondent.

- (iv) The last issue raised by the Appellant was relating to the refund of ₹ 1,30,000/- deposited by the Appellant on account of One Time Contract Demand Charges at the time of release of connection in the year 2008, but the Forum did not give any relief considering it as time barred. He had requested for acceptance of the Appeal in the interest of justice.
- (v) 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 the Forum had rightly decided the petition of the Appellant as per law and the plea of the Appellant that the Forum had decided the case by ignoring all principles of justice was totally erroneous. He contested the claim of the Appellant about excess recovery of ₹ 3,31,943/- in bill of 05/2018 and submitted a calculation sheet showing that the amount refundable was only ₹ 1,02,100/- which had already been

- refunded to Appellant in its bill of 02/2022 after Pre-Audit as per the decision dated 28.01.2022 of the Forum.
- (vi) He further argued that the claims of the Appellant regarding less Threshold Rebate for the Financial year 2016-17, less interest on ACD and refund of One Time Contract Demand Charges of ₹ 1,30,000/- were all time barred as per clause 2.25 of the Punjab State Electricity Regulatory Commission (Forum and Ombudsman) Regulations-2016 as the Appellant never represented these issues in time to the Respondent. The Respondent further contended that the Appellant was a Large Supply consumer, receiving regularly energy bills from PSPCL, the details of amount charged/rebates given were invariably depicted in the monthly Energy bills issued which were paid by the Appellant regularly but the Appellant never pointed out about the same even before filing the petition in CGRF. As such, the Appellant had not taken the appropriate remedy at the appropriate time. All the regulations were available and placed on the website of the PSPCL, which was within the domain of the Appellant as well as the whole public. The Appellant was expected to be vigilant, updated and prompt in discharge of its obligation and he had failed to point out to PSPCL to take timely action. Moreover, the plea of the

Appellant that another case was decided by the Forum on the same date and it allowed the interest for the same period was not applicable to the facts of the present case as each case has to be decided on its own merits and facts and merits of each case were different. The Respondent prayed that the Appeal was false, frivolous, vexatious & malafide and the same may kindly be dismissed with costs, in the interest of Justice.

(vii) The Forum while deciding this case has observed as under: -

"After considering all written and verbal submissions by the petitioner and the respondent and scrutiny of record produced, Forum is of the unanimous conclusion that issue of allowing of any refund on account of excessively charged bill amount from the Petitioner before the month of 15.3.2018 (i.e two years before 15.03.2020 as per direction of H'nable Supreme Court) is time barred for the purpose of any decision by the Forum. As such, any refund on account of excessively charged bill amount before 15.3.2018 and any interest thereon, is not considerable for decision now being time barred. However, as per direction of H'nable Supreme Court, regarding extension of period of limitation from 15.03.2020, refund on account of excessively charged bill amount 15.3.2018 to 5.2018 is payable in accordance with prevailing instructions on this issue after preaudit. However, forum is not inclined to allow any interest. Issues of allowing of any rebate on account of consumption of electricity above Threshold Units by the Petitioner, Interest on ACD and refund/adjustment of OTCD charges are not considerable for decision now being time barred in view of

- clause no. 2.25 of PSERC (Forum& Ombudsman) Regulation, 2016 for the purpose of any decision by the Forum."
- (viii) I have gone through the Appeal of the Appellant and written submissions of the Respondent as well as oral arguments of both the parties during the hearing on 15.03.2022. The issue wise observations of this Court are as under:-

(ix) Excess amount recovered from bills and interest thereon:

The contention of the Appellant that the subsidy excess given to it in the bills of 01/2018 to 04/2018 should not be adjusted while giving refund of subsidy excess charged in 05/2018 is tenable. The Appellant had appealed against excess charging of subsidy in the electricity bill for 5/2018 but the Respondent had cleverly adjusted subsidy excess given in the electricity bills for the period 1/2018 to 4/2018. The Respondent agreed that this adjustment is not as per instructions. The Respondent informed during hearing on 15.03.2022 that less Govt. subsidy given to the Consumer for 05/2018 works out as ₹ 2,20,200 and the Appellant's Representative agreed to this amount. The Respondent should give refund of ₹ 2,20,200/- instead of ₹ 1,02,100/as agreed to during hearing on 15.03.2022. However, the Respondent is at liberty to raise a separate demand in respect Govt. Subsidy for the period 01/2018 to 04/2018 as per law/ instructions. As regards the claim of the

Appellant for interest to be given on refund amount, it is observed that the Appellant did not act timely to challenge the bill of 05/2018 and it did not represent to the Respondent before the year 2021. So, the interest is not payable.

Refund of Threshold Rebate less received and Refund of (x) One-Time Contract Demand charges alongwith interest: It is observed that the Appellant is a Large Supply Category Industrial Consumer as well as a Company registered under Companies Act, 1956. As such, the Appellant was supposed to know all the regulations, tariff orders and instructions of the Licensee (PSPCL) relating to its connection. All the regulations and tariff orders were are available on the Websites of PSERC and PSPCL. Commercial Circulars and important instructions are also available on the website of PSPCL. PSPCL cannot get all the regulations/ tariff orders/ instructions noted from the Consumers. As per A&A forms, the Appellant had to follow the regulations and tariff orders. All the electricity bills served to the Appellant invariably depicted rebates allowed. In case of missing rebates in the monthly bills, the Appellant was supposed to avail the facility of challenging the bills as per Supply Code Regulations. The Appellant had not challenged the bill of 03/2017 for Threshold Rebate which was not given and also did not file any representation

before 15.09.2021 in the office of the Respondent for less Threshold Rebate given for FY 2016-17. There was concealment of any document/ instructions relating to Threshold Rebate by the Respondent. The Appellant failed to scrutinize the monthly electricity bills in time and it could not take timely action to get the mistake rectified as per Regulations. Now, the claim of the Appellant for less threshold rebate for FY 2016-17 cannot be considered as per PSERC (Forum & Ombudsman) Regulations, 2016. The Appeal Case is to be decided as per PSERC Regulations and Tariff orders. Further, this Appeal case of the Appellant does not fall in the purview of the Refund Committees. Instruction No. 93.5 of ESIM and Regulation 35.1.3 are not applicable in this case. There appears to be no truth in the averments of the Appellant that the mistakes in the bills came to their knowledge only during audit of electricity accounts during the month of 09/2021 as the Appellant is a Company registered under the Companies Act, 1952. As per the Companies Act and Income Tax Act, the accounts of the Company are required to be audited every year and there is no such audit of electricity accounts in Law which is conducted after four years. Any grievance relating to less rebate on account of consumption of electricity above threshold limits during the year 2016-17&refund of One Time Contract

Demand charges paid in year 2008 is not considerable now for decision because these issues are more than two years old from the date of cause of action. The decision of the Forum is in line with Regulation No. 2.25 of PSERC (Forum & Ombudsman) Regulations, 2016. I observe that adjudication of any dispute must stand scrutiny of law/ regulations and any unlawful reasoning by the Appellant for a decision in its favour is not just and fair. Instead of finding lacunae in the working of the Licensee, the Appellant must be reasonable and try its utmost to fulfill its obligations. Since the original demand of the Appellant is liable to be rejected on these two issues, so there is no question of allowing interest on it. Hence, this Court is not inclined to interfere with the orders of the Forum on the issues raised in the Appeal relating to less threshold rebate received for the FY 2016-17 and refund of One Time Contract Demand charges.

(xi) Refund of Difference of Interest against ACD/AACD and interest on this interest: As regards the issues of the Appellant regarding refund of less payment of interest on ACD and interest on this interest, this Court is of the view that the Distribution Licensee is required to pay interest on Security Amounts as per Sub-Section 4 of Section 47 of "The Electricity

Act, 2003". As such ,the PSERC has provided for payment of interest on Security Amounts to the consumer as per Regulation 17of Supply Code, 2007 and Supply Code, 2014. But in this case, the Distribution Licensee had failed to pay full interest on the Security to the Appellant as per the Act and regulations of the PSERC due to late updation of ACD (Securities) in the account of the Appellant by the Respondent. The Appellant cannot be penalized for the faults of the Respondent. The office of Chief Engineer/Commercial, PSPCL vide their Memo No. 1038-43/DD/SR-103 dated 15.05.2019 gave instructions to all DS offices of PSPCL to update the Security (Consumption) & Security (Meter) of all the consumers within 3 months and to credit Interest on these Securities at the rate applicable from time to time w.e.f. 01.01.2008 to the consumers' accounts with the approval of the Refund Committees as per ESIM Instruction No. 93.5. These instructions were later reiterated by the office of the Chief Engineer/ Commercial, PSPCL vide Memo No. 49-54/DD/SR-103 dated 08.01.2020, Memo No. 575-581/DD/SR-103 dated 21.09.2020 and Memo No. 297-302/DD/SR-103 dated 26.03.2021. The Forum had erred in disallowing the interest on the Security Amount to the Appellant. It would be unfair if interest is not allowed as per

regulations. But as regards to contention of the Appellant regarding penal interest or interest on interest as per Regulation 17.4 of Supply Code, 2007 and Regulation 17.3 of Supply Code, 2014, this Court is of the view that the Appellant did not take appropriate remedy at an appropriate time. Delay on the part of the Appellant to file the representation for correction/ updation of securities should not result in additional income to the Appellant at the cost of the Respondent (PSPCL). As such, the issue of allowing penal interest/ interest on interest on the Security (Consumption) and Security (Meter) for the disputed period is decided against the Appellant after due consideration. In view of the above, I am inclined to modify the decision dated 28.01.2022 of the Forum to the extent to allow the interest on Security Amount for the period for which it was not given to the Appellant as per Regulation 17.1 of Supply Code, 2007 & Supply Code, 2014 as applicable from time to time.

6. Decision

As a sequel of above discussions, the order dated 28.01.2022 of the CGRF, Patiala in Case No.CGP-02 of 2022 is amended to the extent to allow the interest on Security Amount for the period for which it was not given to the Appellant as per Regulation 17.1 of Supply Code, 2007 & Supply Code, 2014 as

applicable from time to time. Further, the Respondent shall allow refund of $\stackrel{?}{_{\sim}} 2,20,200$ /- on account of less Govt. Subsidy given to the Appellant in the electricity bill for 05/2018 as agreed during hearing on 15.03.2022 instead of $\stackrel{?}{_{\sim}} 1,02,100$ /- already refunded in the bills.

- 7. The Appeal is disposed of accordingly.
- 8. As per provisions contained in Regulation 3.26 of Punjab State Electricity Regulatory Commission (Forum and Ombudsman) 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.

PICITY

March 22, 2022 S.A.S. Nagar (Mohali) (GURINDER JIT SINGH) Lokpal (Ombudsman) Electricity, Punjab.