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. 52/2022

Date of Registration : 06.10.2022
Date of Hearing : 19.10.2022/28.10.2022
Date of Order : 28.10.2022

Before:

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

In the Matter of:

M/s. Garrison Engineer (North),
Mamun, Pathankot-145001.
Contract Account Number: 3002836844 (BS)
...Appellant

Versus

Addl. Superintending Engineer,
DS Suburban Division, PSPCL,
Pathankot.
...Respondent

Present For:

Appellant: 1. Sh. Sudhir Nar,
Appellant's Counsel.
2. Sh. Ishak Muhammad,
Assistant Garrison Engineer.

Respondent : 1. Er. Gagandeep Bhaskar,
Sr. Executive Engineer,
DS Suburban Division, Pathankot.
2. Shri Harkirat Singh Ghuman,
Respondent's Counsel.
3. Shri Balram Singh, ARA.

Before me for consideration is an Appeal preferred by the Appellant against the decision dated 17.08.2022 of the Corporate Consumer Grievances Redressal Forum, Ludhiana (Corporate Forum) in Case No. CF-070/2022, deciding that:

> *"The amount of Rs. 28674642/- charged vide notice no. 297 dated 25.02.2022 and Rs. 42798067/- vide notice no. 266 dated 17.02.2022, subsequently added in the bills as sundry charges, are correct and recoverable."*

2. Registration of the Appeal

A scrutiny of the Appeal and related documents revealed that the Appeal was received in this Court on 27.09.2022 i.e. within the period of thirty days of receipt of the decision dated 17.08.2022 of the CCGRF, Ludhiana in Case No. CF-070/2022 received by the Appellant on 06.09.2022. The Appellant did not submit any evidence in support of deposit of the requisite 40% of the disputed amount for filing the Appeal in this Court as required under Regulation 3.18 (iii) of PSERC (Forum & Ombudsman) Regulation, 2016. So, the Appellant was requested vide letter no. 1030/OEP/Garrison Engineer dated 27.09.2022 to submit the same. The Appellant deposited the balance amount on 04.10.2022 and sent the confirmation through email dated 06.10.2022 containing copy of Memo No.

2064 dated 06.10.2022 of AEE/ DS East Sub Division, Pathankot in which he confirmed that the Appellant had deposited the requisite 40% of the disputed amount. Therefore, the Appeal was registered on 06.10.2022 and copy of the same was sent to the Addl. SE/ DS Suburban Division, PSPCL, Pathankot for sending written reply/ parawise comments with a copy to the office of the Corporate CGRF, Ludhiana under intimation to the Appellant vide letter nos. 1083-85/OEP/A-52/2022 dated 06.10.2022.

3. Proceedings

With a view to adjudicate the dispute, a hearing was fixed in this Court on 19.10.2022 at 12.00 Noon and intimation to this effect was sent to both the parties vide letter nos. 1103-04/OEP/A-52/2022 dated 11.10.2022. As scheduled, the hearing was held in this Court and a copy of proceedings dated 19.10.2022 were sent to both parties vide letter nos. 1145-1146 / OEP/ A-52/2022 dated 19.10.2022. The Appellant omitted Respondent No. 1 (Govt. of Punjab through Principal Secretary, Deptt. of Power) in this Appeal as the same was not made a party in Petition filed before CCGRF, Ludhiana. The Appellant requested for another date for filing the Rejoinder. Accordingly,

the next date of hearing was fixed for 28.10. 2022 at 12.30 PM. Arguments of both parties were heard on 28.10.2022.

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 BS Category Connection bearing Account No. G65-BS01-00025 (3002836844) of 132 kV Sub Station, Mamun with electricity billing amounting approximately 3600 lakh annually.

(ii) The Respondent had raised electricity Bill No. 1003972281 dated 12.01.2022 against the above-mentioned connection amounting to ₹ 7,94,80,160/- with due date as 27.01.2022. This bill amount also included Sundry Charges amounting to

₹4,27,97,967/-. The Sundry Charges were totally irregular, not justified and were not agreed/ accepted by the Appellant office.

(iii) After receiving this exaggerated/inflated electricity bill dated 12.01.2022, the office of the Appellant approached Addl. S.E/ Suburban, Pathankot and AEE/ DS East S/D, Pathankot vide their office letter no. 4016/PSEB/349/E4 dated 13.01.2022 and also vide their office letter no. 4016/PSEB/350/E4 dated 18.01.2022 and had requested to generate the bill after excluding the Sundry Charges by giving specific reasons that the office of M/s. Garrison Engineer (N) Mamun, Pathankot would not be able to pay the Sundry Charges amounting to ₹ 4,27,97,967/- for the reason that the Respondent had not given any kind of calculations or supporting circulars/ orders in order to charge electricity duty (ED) and Infrastructure Development Fund (IDF).

(iv) Thereafter, AEE/ DS East, Pathankot vide its Memo No. 110 dated 19.01.2022 informed the Appellant's office to deposit ₹ 3,66,82,191/- after deducting the Sundry Charges of ₹ 4,27,97,467/-. The Appellant on the basis of the Memo No. 110 dated 19.01.2022 paid ₹ 3,66,82,191/- against electricity bill dated 12.01.2022 on 24.01.2022.

(v) After depositing the electricity bill on 24.01.2022, AEE/ East, PSPCL, Pathankot vide its Memo No. 158 dated 27.01.2022 again informed the Appellant's office that electricity bill no. 1003972281 dated 12.01.2022 amounting to ₹ 7,94,80,160/- was correct as the Sundry Charges amounting to ₹ 4,27,97,967/- were being charged as ED and IDF charges as per CC Nos. 38/2020 dated 02.09.2020 and 39/2020 dated 30.09.2020 as calculated by the Internal Audit of the PSPCL. It was further intimated to the Appellant's office to pay the pending Sundry Charges within 10 days to avoid any type of inconvenience.

(vi) Aggrieved by the Memo No. 158 dated 27.01.2022 issued by the AEE/ DS East, Pathankot, the Appellant's office approached and submitted their submissions regarding unjustified charging of Sundry Charges in the form of electricity duty and Infrastructure Development Fund Charges to the Chairman-cum-Managing Director, PSPCL, Patiala; Director/ Commercial, PSPCL, Patiala; Chief Engineer/ DS (Border), Amritsar and Addl. Chief Engineer/ DS Circle office, on their official mail addresses vide Appellant's office letter no. 4016/ PSEB/356/E4 dated 31.01.2022. Despite of putting forth

the grievance by the Appellant, nothing had been done by the Respondent for its redressal.

(vii) Seeing that no heed was being given by the Respondent in order to lay the grievance of the Appellant to rest at their own level, the Appellant's office was forced to approach the CGRF, Ludhiana vide its office letter no. 4016/PSEB/360/E4 dated 11.02.2022.

(viii) In the meantime, AEE/ East, PSPCL, Pathankot sent Memo No. 266 dated 17.02.2022 to the Appellant in which Memo No. 141 dated 11.02.2022 issued by office of Dy. Chief Auditor/ DS (Border), Amritsar was attached. It was stated in this memo that the electricity duty was charged from 11/2017 to 11/2020 in accordance with the ESIM. It was further stated that the amount of ₹ 4,27,98,067/- was calculated as per Half Margin No. 80 dated 23.02.2021 without supplying actual calculation as to how the heavy amount of ₹ 4,27,98,067/- had been arrived at by the Respondent.

(ix) Thereafter, the Forum intimated to the Appellant vide Memo No. 315/T-13/2022 dated 28.02.2022 for depositing 20% of the disputed amount ₹ 4,27,97,967/- in the Forum to register the case upon which, the Appellant had informed/replied vide letter no. 4016/PSEB/367/E4 dated 02.03.2022 that office of M/s.

Garrison Engineer (N) Mamun, Pathankot was the Central Government Organization under the Ministry of Defence and hence, the imposition of 20% of the disputed amount was not bearable by the Appellant. Further, request was made to the CGRF, Ludhiana to exempt the depositing of 20% of the disputed amount by the Appellant.

(x) AEE/ DS East, Pathankot sent another notice vide Memo No. 297 dated 25.02.2022 to the Appellant to deposit ₹ 2,86,74,642/- in which Half Margin No. 84 dated 24.02.2022 of Internal Auditor, Suburban Division, Pathankot alongwith Calculation Sheet for the period 04/2015 to 10/2017 were enclosed. Thereafter, the Appellant again approached the Forum stating that the Sundry Charges reflected in the electricity bill of 12.01.2022 were incorrect. It was further submitted that the Calculation Sheet sent by Internal Auditor, PSPCL for the period April, 2015 to October, 2017 in which the difference of ED and IDF amount was shown had already been paid by the Appellant. The Appellant had again requested to waive off Sundry Charges amounting to ₹ 4,27,97,967/- and also the incorrect ED & IDF amount of ₹ 40,15,816/- as provisionally paid previously in the month of March, 2021 for refund or adjustment in the future bills.

(xi) The Forum intimated to the Appellant vide Memo No. 415 dated 29.03.2022 to attend the pre-hearing of the case and during hearing of the Case, the Forum registered the case by considering the amount of ₹ 40,15,816/- which already stood paid provisionally by the Appellant on account of arrear of Electricity Duty (ED) & Infrastructure Dev. Fund (IDF) charges for the month of 09/2020 to 11/2020 in the bill of March, 2021.

(xii) The Corporate Forum had not considered the contentions of the Appellant which were also sent to the Forum vide office letter no. 4016/PSEB/399/E4 dated 28.07.2022 specifically pointing out the provisions of the ESIM-2018, wherein it was provided under Instruction No. 93.2 that as per Section 56 (2) of the EA-1956, no sum due from any consumer shall be recoverable after the period of two years from the date when sum became first due, unless such sum had been shown continuously as recoverable as arrears of charges for electricity supplied. Therefore, in view of the above stated provision of law, the imposition of ED and IDF were only demanded with the electricity bill dated 12.01.2022 in view of CC No. 38 dated 02.09.2020 and CC No. 39 dated 30.09.2020 which was not shown regularly and continuously recoverable as arrears of

charges in any of the previous electricity bills. However, despite of that, justified request for waiving off the ED and IDF charges amounting to ₹ 7,14,72,609/- (₹ 4,27,97,967/- + ₹ 2,86,74,642/-) was not considered by the Corporate Forum and was decided arbitrarily and illegally in favour of the Respondent.

Relevant extract of the Instruction No. 93.2 of the ESIM-2018, dealing with the limitation for payment of arrears which were not originally billed was reproduced for kind perusal:-

> *"93 PAYMENT OF ARREARS NOT ORIGINALLY BILLED:*
> *93.2 Limitation:*
> *Under Section 56(2) of the Act, no sum due from any consumer shall be recoverable after the period of two years from the date when such sum became first due unless such sum has been shown continuously as recoverable as arrears of charges for electricity supplied."*

(xiii) The Corporate Forum passed the final speaking order dated 17.08.2022 against the Appellant arbitrarily, illegally and without considering the actual purport of the provisions and also without considering the facts and circumstances of the matter. The Forum while deciding the application filed by the Appellant returned the decision against the Appellant holding that the amount of ₹ 2,86,74,642/-charged vide Notice No. 297 dated 25.02.2022 and ₹ 4,27,98,067/- charged vide Notice No.

266 dated 17.02.2022 which were subsequently added to the bills as Sundry Charges were correct and recoverable. The Corporate Forum while passing impugned speaking order dated 17.08.2022 had relied heavily on the Hon'ble Supreme Court decision dated 05.10.2021 delivered in CA 7235 of 2009 titled M/s. Prem Cottex Vs UHBVNL which was not applicable to the facts and circumstances of the present case. In the above-mentioned judgment, the dispute arose due to the wrong Multiplying Factor of the meter by mistake, which was held to be not a deficiency on the part of the electricity department.

(xiv) It was also pertinent to mention that the Respondent had raised an illegal and arbitrary demand of ₹ 2,86,74,642/- for ED and IDF charges for the period 04/2015 to 10/2017.It was a matter of record that the Appellant had already paid the ED and IDF charges for the said period and was not liable to pay the same twice. Thereafter, w.e.f. 09/2017, the Respondent had not demanded any ED and IDF charges and the same was also not reflected in the bills continuously and regularly as an arrear of bills by the Respondent, till the issuance of the CC No. 38 dated 02.09.2020 and CC No. 39 dated 30.09.2020. The action of the Respondent in charging ED and IDF as Sundry Charges in electricity bill dated 12.01.2022 was also bad in law as the

monetary liability had been fastened upon the Appellant without any locus and that too retrospectively w.e.f. 11/2017. The Appellant was the Central Government Organization under the Ministry of Defence and being a public authority was being compelled to pay the huge and arbitrary amount out of the public money which was to be spent on various centrally sponsored multifarious activities which was not sustainable in the eyes of law. More so, there was no fault on the part of the Appellant, the Appellant was paying the electricity bills as demanded by the Respondent.

(xv) The impugned order dated 17.08.2022 was also liable to be set aside on the sole ground that the same was passed by overlooking Article 287 of the Constitution of India which clearly provided that no law of the state shall impose, or authorize the imposition of a tax on the consumption of sale of electricity (whether produced by the government or other persons) which was consumed by the Govt. of India or sold to the Govt. of India for consumption by that Govt. and further, it was provided that any such law imposing or authorizing the imposition of a tax on the sale of electricity shall secure that the price of electricity sold to the Govt. of India, shall be less by the amount of the tax than the price charged to the other

consumers. A relevant Article 287 of the Constitution of India is reproduced herewith for the proper adjudication of the present Appeal which was overlooked by the Forum while passing the impugned order dated 17.08.2022:-

> ***"287. Exemption from taxes on electricity.***
>
> *Save in so far as Parliament may by law otherwise provide, no law of a State shall impose, or authorise the imposition of, a tax on the consumption or sale of electricity (whether produced by a Government or other persons) which is-*
>
> *(a) consumed by the Government of India, or sold to the Government of India for consumption by that Government; or*
>
> *(b) consumed in the construction, maintenance or operation of any railway by the Government of India or a railway company operating that railway, or sold to that Government or any such railway company for consumption in the construction, maintenance or operation of any railway,*
>
> *and any such law imposing, or authorising the imposition of, a tax on the sale of electricity shall secure that the price of electricity sold to the Government of India for consumption by that Government, or to any such railway company as aforesaid for consumption in the construction, maintenance or operation of any railway, shall be less by the amount of the tax than the price charged to other consumers of a substantial quantity of electricity."*

(xvi) In a case wherein, the Electricity Department/ Erstwhile PSEB was levying octroi on Union of India and UOI aggrieved by the action of the erstwhile PSEB demanding octroi on electricity consumed by the Union of India, the same was challenged by

way of filing CWP No. 2225 of 2001 in case titled *Union of India vs PSEB and Others reported as 2017 PLR 237*,the Hon'ble Punjab and Haryana High Court, Chandigarh held that *levy of octroi on Union of India is barred and the demand of the octroi is held to be illegal in view of the Article 287* of the Constitution of India reproduced supra.

(xvii) CC No.38 dated 02.09.2020 and CC No. 39 dated 30.09.2020 on the basis of which the PSPCL was charging the ED and IDF were also liable to be set aside being ultravires to the Article 287 wherein, it does not classify between offices and the residential buildings, emphasis was further laid that residential buildings in the cantonment area were meant for the employees of the Central Govt. doing public functions came under the ambit of the definition Govt. of India for the purpose of getting exemption from ED and IDF. The circulars of the PSPCL on the basis of which the tax in the shape of ED and IDF were being charged were totally contrary to the nexus achieved by Article 287 of the Constitution of India and impugned order dated 17.08.2022 which was passed without considering the same required to be set aside.

(xviii) In spite of the facts mentioned above, the Appellant office was continuously paying Electricity Duty and Infrastructure Dev.

Fund charges provisionally from 12/2020 and arrears for the month of 09/2020 and 11/2020 had also been paid provisionally in view of the above stated circulars.

(xix) An opportunity of hearing may kindly be granted to the Appellant before the order in the present Appeal.

(xx) Therefore, on the basis of the above- mentioned facts and circumstances, it was most respectfully prayed that the impugned order dated 17.08.2022 may kindly be set aside.

(xxi) Further the Respondent may kindly be directed to waive off the Electricity Duty and Infrastructure Dev. Fund (ED & IDF) amounting to ₹ 7,14,72,609/- (₹ 4,27,97,967/-+₹ 2,86,74,642/-) and the amount already deposited by the Appellant office may kindly be directed to be refunded or adjusted in the future bills.

(xxii) Furthermore, the PSPCL may kindly be directed not to charge Electricity Duty (ED) and Infrastructure Dev. Fund (IDF) in the future bills till the final decision from this Court was taken on the present Appeal.

(b) Submission made in the Rejoinder

The Appellant submitted the following Rejoinder for consideration of this Court.

(i) It was already submitted that as per Article 287 of Constitution of India **"No law of State shall impose or authorize the**

imposition of tax on consumption or sale of electricity (whether produced by Govt. or other persons) which is consumed by Govt. of India or sold to Govt. of India for consumption by the Govt." and residences of Cantonment area were also occupied Govt. accommodation in the interest of State and no any ED & IDF charges were applicable to the occupants.

(ii) Further, as per Electricity Supply Instructions Manual, 2018 (ESIM) Para 93.2 where it is clearly mentioned that **"Under Section 56(2) of the Act, no sum due from any consumer shall be recoverable after the period of two years from the date when such sum became first due unless such sum has been shown continuously as recoverable as arrears of charges for electricity supplied"** as imposition of ED & IDF were decided vide CC No. 38 dated 02.09.2020 & 39 dated 30.09.2022 and not regularly shown continuously recoverable as arrear of charge in any previous electric bills, hence ED & IDF charges amounting to ₹ 7,14,72,609/- (₹ 4,27,97,967/- & ₹ 2,86,74,642/-) was incorrect/ unjustified as per Limitation Act.

(iii) The Respondent had raised an illegal and arbitrary demand of ₹ 2,86,74,642/- for ED and IDF charges for the period April, 2015 to October, 2017, it was a matter of record that the

Appellant had already paid the ED and IDF charges for the said period and was not liable to pay the same twice. Thereafter, w.e.f. September, 2017; the PSPCL had not demanded any ED & IDF charges and the same was also not reflected in the bills continuously and regularly as an arrear of bills by the PSPCL, till the issuance of the CC No. 38 dated 02.09.2020 and CC No. 39 dated 30.09.2020. This is the Central Government Organization under the Ministry of Defence and being a Public Authority was being compelled to pay the huge and arbitrary amount out of the public money which was to be spent on various centrally sponsored multifarious activities and there was no fault on the part of the Appellant.

(iv) It was submitted that the demands raised by the PSPCL for the period April, 2015 to November, 2020 were incorrect/ unjustified being month wise bills and calculation for ED & IDF which was already recovered were not enclosed in support of calculation sheet for justification and verification to our Audit Authorities.

(v) The matter was forwarded to various higher authorities of PSPCL as mentioned in Appeal and then the reply of Dy. Chief Auditor/ DS (Border), Amritsar had been received through AEE/ DS East, Pathankot vide Memo No. 266 dated

17.02.2022 with passing unlawful direction to PSPCL Circle office, Gurdaspur that ED & IDF for the period November, 2017 to November 2020 were to be recovered and also to charge ED & IDF from the date of connection/ disconnection of ED & IDF without considering the facts.

(vi) It was again submitted that in the judgment of Hon'ble Supreme Court dated 05.10.2021 delivered in Civil Appeal No. 7235/2009 titled as M/s Prem Cottex V/s Uttar Haryana Bijli Virtran Nigam Ltd. it was the case of wrong multiplying factor of meter by mistake which was irrelevant with the Appellant case as the imposition of ED & IDF was decided vide CC No. 38 dated 02.09.2020 & CC No. 39 dated 30.09.2020 and amount of ₹ 7,14,72,609/- (₹ 4,27,97,967/- & ₹ 2,86,74,642/-) were no regularly shown continuously recoverable as arrear of charge in any previous electric bills.

(vii) It was again submitted that the amount of ED & IDF raised twice by PSPCL for the period April 2015 to October 2017, as it were already paid by the Appellant and the same again charged by the PSPCL vide Half Margin No. 84 dated 24.02.2022 received vide AEE/ DS East, Pathankot vide Memo No. 297 dated 25.02.2022 and moreover monthwise bills and calculation for ED & IDF which was already recovered were

not submitted in support of calculation sheet for justification. It was further submitted that since the Respondents were charging ED & IDF illegally against Article 287 of the Constitution of India, the Appellant were forced to charge the same from the respective consumers living in the colonies.

(viii) PSPCL Commercial Circular No. 38/2020 and CC No. 39/2020 and letter issued by Govt. of Punjab, Electricity Department, Urjashakha Memo No. 11/62/2079-2384 dated 31.10.2019 were incorrect as per Article 287 Constitution of India.

(c) Submissions during hearings

During hearings on 19.10.2022/ 28.10.2022, the Appellant reiterated the submissions made in the Appeal as well as in the Rejoinder and prayed to allow the same. The Appellant Counsel (AC) omitted Respondent No. 1 (Principal Secretary/ Power, Punjab of Govt.) in the Appeal as the same was not a party in the original Petition filed before CCGRF, Ludhiana. AC confirmed that the electricity consumption bills of the residential colonies in the Cantonment Areas were/ are being recovered from the occupants by the Appellant.

(B) Submissions of the Respondent

(a) Submissions in written reply

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

(i) The Appellant was having a BS Category Connection, bearing Account No. 3002836844 (G65BS0100025) of 132 kV Sub Station, Mamun running under DS Suburban Division, PSPCL, Pathankot in the name of M/s Garrison Engineer (North), Pathankot.

(ii) The contents of para 1 of the Appeal need no reply by the answering Respondent being a matter of record.

(iii) It was incorrect that the sundry charges levied by the PSPCL in the electricity bill dated 12.01.2022 amounting to ₹ 7,94,80,160/- were totally irregular and unjustified. The said amount had been levied on the Appellant on account of Electricity Duty (ED) and Infrastructure Development Fund (IDF) for the period April, 2015 to September, 2020. However, during internal audit of the Respondent, it was found that as per Clause 92.3.6 of the Sales Regulation, 1999 and Commercial Circular No. 38/2020 and Commercial Circular No. 39/2020, the levy of electricity duty(ED) cannot be exempted on the power consumed by the residents residing in the residential

colonies owned by the Govt. of India (Army, Railway, BSF, etc.). As per the ibid circulars, the Appellant had been charged ED & IDF in the electricity bill dated 12.01.2022.

(iv) It was incorrect that the Respondent had not given any calculation or supporting circulars/orders in order to charge ED and IDF. The Respondent had supplied to the Appellant calculation sheet alongwith Half Margins issued by the Internal Audit i.e. H. M. No. 80 dated 23.02.2021 and H. M. No. 84 dated 24.02.2022.

(v) The contents of para 4 of the Appeal were admitted as correct.

(vi) The contents of para 5 of the Appeal were admitted as correct.

(vii) It was incorrect that nothing had been done by the Respondent for redressal of grievance of the Appellant. The AEE, East Sub Division, PSPCL, Pathankot vide Letter No. 1994 dated 07.02.2022 had sought clarification from higher authorities regarding the time period for which ED and IDF was to be charged from the Appellant. The AEE/ DS East Sub Divn., Pathankot had forwarded the reply received from office of Deputy Chief Auditor, Border Zone, Amritsar dated 11.02.2022 to the Appellant vide Memo No. 266 dated 17.02.2022.

(viii) The contents of para 7 of the Appeal needed no reply by the answering-respondent, being a matter of record.

(ix) The contents of para 8 of the Appeal needed no reply by the answering-respondent, being a matter of record.

(x) The contents of para 9 of the Appeal were denied by the answering-respondent for want of knowledge.

(xi) The contents of para 10 of the Appeal were denied by the answering-respondent for want of knowledge.

(xii) The contents of para 11 of the Appeal were denied by the answering-respondent for want of knowledge.

(xiii) The contents of para 12 of the Appeal were denied as incorrect by the answering-respondent. It was incorrect that the Forum had not considered the contentions of the Appellant and had decided arbitrarily and illegally in the favour of the Respondent. The order passed by CCGRF was a well-reasoned and speaking order. The statutory provisions relied by the Appellant in this paragraph had been interpreted by the Hon'ble Apex Court in M/s Prem Cottex Vs Uttar Haryana Bijli Vitran Nigam Ltd. and others, 2021 (4) R.C.R. (civil) 422 and it had been held that:-

> *"23. Coming to the second aspect, namely, the impact of Sub-section (1) on Sub-section (2) of Section 56, it is seen that the bottom line of Sub-section (1) is the negligence of any person to pay any charge for electricity. Sub-section (1) starts with the words "where any person neglects to pay any charge for electricity or any some other than a charge for electricity due from him".*

24. Sub-section (2) uses the words "no sum due from any consumer under this Section". Therefore, the bar under Sub-section (2) is relatable to the sum due under Section 56. This naturally takes us to Sub-section (1) which deals specifically with the negligence on the part of a person to pay any charge for electricity or any sum other than a charge for electricity. What is covered by Section 56, under sub-section (1), is the negligence on the part of a person to pay for electricity and not anything else nor any negligence on the part of the licensee.

25. In other words, the negligence on the part of the licensee which led to short billing in the first instance and the rectification of the same after the mistake is detected, is not covered by Subsection (1) of Section 56. Consequently, any claim so made by a licensee after the detection of their mistake, may not fall within the mischief, namely, "no sum due from any consumer under this Section", appearing in Sub-section (2).

26. The matter can be examined from another angle as well. Sub-section (1) of Section 56 as discussed above, deals with the disconnection of electric supply if any person "neglects to pay any charge for electricity". The question of neglect to pay would arise only after a demand is raised by the licensee. If the demand is not raised, there is no occasion for a consumer to neglect to pay any charge for electricity. Sub-section (2) of Section 56 has a non-obstante clause with respect to what is contained in any other law, regarding the right to recover including the right to disconnect. Therefore, if the licensee has not raised any bill, there can be no negligence on the part of the consumer to pay the bill and consequently the period of limitation prescribed under Sub-section (2) will not start running. So long as limitation has not started running, the bar for recovery and disconnection will not come into effect. Hence the decision in Rahamatullah Khan and Section 56(2) will not go to the rescue of the appellant."

(xiv) It was incorrect that the Corporate Forum, Ludhiana had passed the impugned order against the Appellant arbitrarily, illegally and without considering the actual purport of the provisions

and also without considering the facts and circumstances of the matter. The judgment passed by the Hon'ble Apex Court in M/s Prem Cottex (Supra) was fully applicable to the facts of the present case. The principles of law (ratio decidendi) laid down by the Hon'ble Apex Court was binding precedent on all judicial and quasi-judicial authorities as per Article 141 of the Constitution of India.

(xv) It was incorrect that the Respondent had raised the demand of ED and IDF twice. The Respondent had only raised demand for the deficient assessment made by it earlier. The amount raised in the bill had not been raised earlier by the Respondent. Further, it was incorrect that the Respondent had billed the Appellant retrospectively. The Respondent had billed the Appellant, as soon as, it had learnt of the short billing.

(xvi) The reliance by the Appellant on Article 287 of the Constitution of India was misplaced. The Article 287 of the Constitution of India deals with **'Exemption from taxes on electricity'**. Whereas, Electricity Duty (ED) and Infrastructure Development Fund (IDF) being levied by Respondent on the Appellant was in the form of tax but as per Commercial Circular No. 38/2020, the levy of electricity duty cannot be exempted on the power consumed by the residents residing in

the residential colonies owned by the Govt. of India (Army, Railway, BSF etc.). ED &IDF were imposed as per CC Nos. 38/2020 and 39/2020. The CC No. 38/2020 was issued as per letter issued by Government of Punjab, Electricity Department, Urja Shakha vide Memo No.11/62/2019-2384 dated 31.10.2019.

(xvii) The contents of paragraph 16 of the Appeal need no reply by the answering respondent, being a matter of record.

(xviii) It was incorrect that CC No. 38/2020 and CC No. 39/2020 were ultravires of Article 287 of the Constitution of India and were thus, liable to set aside. The said Commercial Circulars had been issued on the basis of Memo No. 11/62/2019-2354 dated 31.10.2019 issued by Govt. of Punjab.

(xix) The contents of paragraph 18 of the Appeal need no reply by the answering respondent, being a matter of record.

(xx) The contents of paragraph 19 of the Appeal need no reply by the answering respondent, being a matter of record.

(xxi) It was therefore, respectfully prayed that the Appeal under reply be dismissed being devoid of any merit in the interest of justice.

(b) Submission during hearing

During hearing on 19.10.2022/ 28.10.2022, the Respondent reiterated the submissions made in the written reply to the Appeal and prayed for the dismissal of the Appeal. The Respondent confirmed that the Electricity Duty (ED) and Infrastructure Development Fund (IDF) were used to be charged regularly to the Appellant before 04/2015 on the basis of information provided by the Appellant regarding the number of electricity units consumed by the Residential Colonies in the Cantonment Area and after 11/2020, ED & IDF have been regularly charged to the Appellant as per Commercial Circulars (38/2020 & 39/2020). The Respondent failed to explain the reasons of stopping to charge the ED & IDF w.e.f. 04/2015. The Respondent stated that 40% of disputed amount has been paid by the Appellant.

5. Analysis and Findings

The issue requiring adjudication is the legitimacy of the amount of ₹ 4,27,98,067/- as per Notice No. 239 dated 16.03.2021 and ₹ 2,86,74,642/- as per Notice No. 297 dated 25.02.2022 charged to the Appellant and subsequently added in the bills as Sundry Charges on account of Electricity Duty & IDF in

accordance with Commercial Circular Nos. 38/2020 & 39/2020.

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

(i) The Appellant's Counsel (AC) reiterated the submissions made in the Appeal. He pleaded that the disputed amount of Electricity Duty & IDF charged to the Appellant were totally irregular, not justified and were not agreed/accepted by the Appellant office. The Corporate Forum had not considered the contentions of the Appellant. It specifically pointed out the provisions of the ESIM-2018, wherein it was provided under Instruction No. 93.2 that as per Section 56 (2) of the Electricity Act, 2003, no sum due from any consumer shall be recoverable after the period of two years from the date when sum became first due, unless such sum had been shown continuously as recoverable as arrears of charges for electricity supplied. Therefore, in view of the above stated provision of law, the imposition of ED and IDF were only demanded with the electricity bill dated 12.01.2022 in view of CC No. 38/2020 dated 02.09.2020 and CC No. 39/2020 dated 30.09.2020 which was not shown regularly and continuously recoverable as arrears of charges in any of the previous electricity bills.

However, despite of that, justified request for waiving off the ED and IDF charges amounting to ₹ 7,14,72,609/- (₹ 4,27,97,967/- + ₹ 2,86,74,642/-) was not considered by the Forum and the case was decided arbitrarily and illegally in favour of the Respondent. The Forum while passing impugned speaking order dated 17.08.2022 had relied heavily on the Hon'ble Supreme Court decision dated 05.10.2021 delivered in CA 7235 of 2009 titled M/s. Prem Cottex Vs UHBVNL. However, the facts of that case were not applicable to the facts and circumstances of the present case. In the above- mentioned judgment, the dispute arose due to the wrong Multiplying Factor of the meter by mistake, which was held to be not a deficiency on the part of the Electricity Department. The Respondent had raised an illegal and arbitrary demand of ₹ 2,86,74,642/- for ED and IDF charges for the period 04/2015 to 10/2017. It was a matter of record that the Appellant had already paid the ED and IDF charges for the said period and was not liable to pay the same twice. Thereafter, w.e.f. 09/2017, the Respondent had not demanded any ED and IDF charges and the same was also not reflected in the bills continuously and regularly as an arrear of bills by the Respondent, till the issuance of the CC No. 38/2020 dated

02.09.2020 and CC No. 39/2020 dated 30.09.2020. The action of the Respondent in charging ED and IDF as Sundry Charges in electricity bill dated 12.01.2022 was also bad in law as the monetary liability had been fastened upon the Appellant without any locus and that too retrospectively w.e.f. 11/2017. The Appellant was the Central Government Organization under the Ministry of Defence. He pleaded that the impugned order dated 17.08.2022 was also liable to be set aside on the sole ground that the same was passed by overlooking Article 287 of the Constitution of India which clearly provided that no law of the state shall impose, or authorize the imposition of a tax on the consumption of sale of electricity (whether produced by the government or other persons) which was consumed by the Govt. of India or sold to the Govt. of India for consumption by that Govt. Further, it was provided that any such law imposing or authorizing the imposition of a tax on the sale of electricity shall secure that the price of electricity sold to the Govt. of India, shall be less by the amount of the tax than the price charged to the other consumers. The Electricity Department /erstwhile PSEB was levying octroi on Union of India and UOI aggrieved by the action of the erstwhile PSEB, challenged the same by way of filing CWP No. 2225 of 2001 in case titled

*Union of India Vs PSEB and Others reported as 2017 PLR 237,*in which the Hon'ble Punjab and Haryana High Court, Chandigarh held that *levy of octroi on Union of India is barred and the demand of the octroi is held to be illegal in view of the Article 287* of the Constitution of India reproduced supra. CC No. 38/2020 dated 02.09.2020 and CC No. 39/2020 dated 30.09.2020 on the basis of which the PSPCL was charging the ED and IDF were also liable to be set aside being ultravires to the Article 287 wherein, it did not classify between offices and the residential buildings, emphasis was further laid that residential buildings in the cantonment area were meant for the employees of the Central Govt. doing public functions came under the ambit of the definition of Govt. of India for the purpose of getting exemption from ED and IDF. He prayed that the impugned order dated 17.08.2022 may kindly be set aside. Further the Respondent may kindly be directed to waive off the Electricity Duty and Infrastructure Dev. Fund amounting to ₹ 7,14,72,609/- (₹ 4,27,97,967/-+₹ 2,86,74,642/-) and the amount already deposited by the Appellant office may kindly be directed to be refunded or adjusted in the future bills. Also, PSPCL may kindly be directed not to charge Electricity Duty (ED) and Infrastructure Dev. Fund (IDF) in the future bills till

the final decision from this Court was taken on the present Appeal.

(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 it was incorrect that the sundry charges levied by the PSPCL in the electricity bill dated 12.01.2022 amounting to ₹ 7,94,80,160/- were totally irregular and unjustified. The said amount had been levied on the Appellant on account of Electricity Duty (ED) and Infrastructure Development Fund (IDF) for the period April, 2015 to September, 2020. However, during internal audit of the Respondent, it was found that as per Clause 92.3.6 of the Sales Regulation 1999 and Commercial Circular No. 38/2020 and Commercial Circular No. 39/2020, the levy of electricity duty (ED) cannot be exempted on the power consumed by the residents residing in the residential colonies owned by the Govt. of India (Army, Railway, BSF, etc.). As per the ibid circulars, the Appellant had been charged ED & IDF in the electricity bill dated 12.01.2022. The Respondent had supplied to the Appellant the calculation sheets alongwith Half Margins issued by the Internal Audit i.e. H. M. No. 80 dated 23.02.2021 and H. M. No. 84 dated 24.02.2022.

He argued that it was incorrect that the Corporate Consumer Grievance Redressal Forum (CCGRF) had not considered the contentions of the Appellant and had decided arbitrarily and illegally in the favour of the Respondent. The order passed by CCGRF was a well-reasoned and speaking order. The statutory provisions like Instruction No. 93.2 of ESIM/ Section 56 (2) of the Electricity Act, 2003 relied by the Appellant, had been interpreted by the Hon'ble Apex Court in M/s Prem Cottex versus Uttar Haryana Bijli Vitran Nigam Ltd. and others, 2021 (4) R.C.R. (civil) 422. The judgment passed by the Hon'ble Apex Court in M/s Prem Cortex (Supra) was fully applicable to the facts of the present case. The principles of law (ratio decidendi) laid down by the Hon'ble Apex Court was binding precedent on all judicial and quasi-judicial authorities as per Article 141 of the Constitution of India. It was incorrect that the Respondent had raised the demand of ED and IDF twice. The Respondent had only raised demand for the deficient assessment made by it earlier. The amount raised in the bill had not been raised earlier by the Respondent. Further, it was incorrect that the Respondent had billed the Appellant retrospectively. The Respondent had billed the Appellant as soon as it had learnt of the short billing. He further argued that

the reliance by the Appellant on Article 287 of the Constitution of India was misplaced. The Article 287 of the Constitution of India deals with **'Exemption from taxes on electricity'**. Whereas, Electricity Duty (ED) and Infrastructure Development Fund (IDF) being levied by Respondent on the Appellant was in the form of tax, but as per Commercial Circular No. 38/2020, the levy of electricity duty cannot be exempted on the power consumed by the residents residing in the residential colonies owned by the Govt. of India (Army, Railway, BSF etc.). ED & IDF were imposed as per CC Nos. 38/2020 and 39/2020. CC No. 38/2020 was issued as per letter issued by Government of Punjab, Electricity Department, Urja Shakha vide Endst. No. 11/62/2019-EB4/1688 dated 10.08.2020. It was incorrect that CC No. 38/2020 and CC No. 39/2020 were ultra-vires Article 287 of the Constitution of India and were thus, liable to set aside. The said Commercial Circulars had been issued on the basis of Endst. No. 11/62/2019-EB4/1688 dated 10.08.2020 issued by Govt. of Punjab. He prayed that the Appeal under reply be dismissed being devoid of any merit in the interest of justice.

(iii) The Corporate Forum in its order dated 17.08.2022 observed as under:-

"Forum observed that, PSPCL vide CC nos. 38 & 39/2020, issued instructions/clarification that levy of ED cannot be exempted on the power consumed by residents residing in residential colonies owned by the Govt. of India (Army, Railways, BSF etc.) and BS connections of Central Govt. institutions comprising of mixed load subject to minimum of 25% domestic load. As ED was not being charged to this account, so as per these instructions, the Account of the petitioner was overhauled by Internal Audit vide Half Margin no. 80 dated 23.02.2021 and amount of Rs. 42798067/- for the period from 09/2018 to 11/2020 as per clarification vide Commercial Circular no. 38/2020 and 39/2020 was pointed out. Petitioner deposited part of this amount online along with the bill of 01/2022 on dated 24.01.2022. Audit Party again overhauled the account of the petitioner vide Half Margin no. 84 dated 24.02.2022 amounting to Rs. 28674642/- for the period from 04/2015 to 08/2018 as per clarification vide Commercial Circular no. 38/2020 and 39/2020. Petitioner was intimated by AEE/City East, Pathankot vide Memo No. 297 dated 25.02.2022. Petitioner did not agree to it and filed a case in the Forum.

Petitioner in his petition contended that **"As per section 17 (1) (c) of limitation Act 1963, in case of a mistake, the limitation period begins to run from the date when the mistake is discovered for the first time".** As the mistake was discovered since Dec 2020 and ED & IDF was levy & paid by this office regularly in the electric bills.

Petitioner also submitted that as per article 287 of Constitution of India "***No law of state shall impose or authorized the imposition of tax on consumption or sale of electricity (Whether produced by Govt or other Persons) which is consumed by Govt of India or sold to Govt of India for consumption by the Government***" and resident of cantonment area are also occupied Govt accommodation in the interest of state and no any ED & IF charges are applicable to the occupants.

During proceedings petitioner was asked that the above article 287 of Constitution of India does not exempt the resident residing in the residential colonies to which petitioner admitted that they are now paying the ED & IDF regularly as charged in the bills but pleaded that the sundry charges of previous period may be waived off being time-barred.

Respondent stated that in the half margin it is mentioned that the Legal section of the PSPCL vide its U.O. no. 1248 dated 27.10.2021 addressed to Chief Engineer Commercial, Patiala has clarified about the period of limitation, as under:

"To conclude, Section 56(2) did not preclude the licensee company from raising an additional or supplementary demand after the expiry of the limitation period under Section 56(2) in the case of a mistake or bona fide error. It did not however, empower the licensee company to take recourse to the coercive measure of disconnection of electricity supply. For recovery of the additional demand. As per Section 17(1)(c) of the Limitation Act, 1963. In case of mistake, the limitation period begins to run from the date when the mistake is discovered for the first time."

Respondent was asked to submit the copy of the above clarification during discussion and he submitted the copy of the same.

Forum observed that vide CC no. 38 & 39/2020 only clarification has been issued regarding ley of ED & IDF, which was discontinued to such consumers due to one reason or other. This mistake was noticed and instructions were issued vide above circulars on dated 02.09.2020 & 30.09.2020.

Further the Legal Adviser PSPCL, Patiala vide memo no. 12/76 dated 24.01.2022 has mentioned the Hon'ble Supreme Court's decision dated 5.10.2021 delivered in Civil Appeal No. 7235/209 titled as M/s Prem Cottex v/s Uttar Haryana Bijli Vitran Nigam Ltd., as under:

Hon'ble Supreme Court in para 24 & 25 of this judgement observed as follows:

"24.' Subsection (2) uses the words "no sum due from any consumer under this Section". Therefore, the bar

under Subsection (2) is relatable to the sum due under Section 56. This naturally takes us to Subsection (1) which deals specifically with ***the negligence on the part of a person to pay any charge for electricity*** *or any sum other than a charge for electricity.* ***What is covered by section 56, under subsection (1), is the negligence on the part of a person to pay for electricity and not anything else nor any negligence on the part of the licensee.***

25. In other words, the negligence on the part of the licensee which led to short billing in the first instance and the rectification of the same after the mistakes detected is not covered by Subsection (1) of Section 56. Consequently, any claim so made by a licensee after the detection of their mistake, may not fall within the mischief, namely, "no sum due from any consumer ***under this Section****", appearing in Subsection (2)."*

From the above, Forum observed that as per CC no. 38/2020, the levy of ED cannot be exempted on the power consumed by the residents residing in the residential colonies owned by Govt of India (Army, Railway, BSF etc.), therefore the amount has been rightly charged. Further the same cannot be considered as time barred in the light of the decision of Hon'ble Supreme Court delivered in Civil Appeal No. 7235/209 titled as M/s Prem Cottex v/s Uttar Haryana Bijli Vitran Nigam Ltd. Therefore, Forum is of the opinion that amount charged to the petitioner on a/c of ED & IDF on the power consumed by residents residing in the residential colonies, is not time barred and is justified and recoverable.

Keeping in view the above, Forum came to unanimous conclusion that the amount of Rs. 28674642/- charged vide notice no. 297 dated 25.02.2022 and Rs. 42798067/- vide notice no. 266 dated 17.02.2022, subsequently added in the bills as sundry charges, are correct and recoverable."

(iv) I have gone through the written submissions made by the Appellant in the Appeal and Rejoinder, written reply of the Respondent as well as oral arguments of both the parties during the hearing on 19.10.2022 /28.10.2022. It is observed by this Court that the Department of Power (Energy Branch), Govt. of Punjab vide its letter addressed to the Chief Electrical Inspector, Patiala which was endorsed to the Licencee vide Endst. No. 11/62/2019-EB4/1688 dated 10.08.2020 for information and necessary action, clarified as under:

> *"that levy of electricity duty cannot be exempted on the power consumed by the residents residing in the residential colonies owned by the Government of India (Army, Railway, BSF, etc.)"*

Taking action on the above clarification by the Govt. of Punjab (authority to levy or exempt ED & IDF), the Licensee issued Commercial Circular No. 38/2020 dated 02.09.2020 for the meticulous compliance of the above instructions by the field officers of the PSPCL. Further, it was clarified by the PSPCL vide Commercial Circular No. 39/2020 dated 30.09.2020 that in case of Bulk Supply connections to Government of India, ED be charged on pro-rata basis on the basis of percentage of sanctioned residential/colony load (as per registered A&A Form) subject to a minimum of 25% of total sanctioned load.

(v) On the basis of these Commercial Circulars, the Respondent charged ₹ 4,27,98,067/- vide Notice No. 239 dated 16.03.2021 and ₹ 2,86,74,642/- vide Notice No. 297 dated 25.02.2022 to the Appellant and subsequently added in the bills as Sundry Charges. The Appellant contended that the amount charged was time barred as per Section 56 (2) of Electricity Act, 2003. I don't agree with this contention of the Appellant as the Supreme Court of India had decided this issue in the Civil Appeal No. 7235 of 2009 titled as M/s Prem Cottex Vs Uttar Haryana Bijli Vitran Nigam Ltd. &Ors. Hon'ble Supreme Court in para 24 & 25 of this judgment observed as follows:

> *"24.' Subsection (2) uses the words "no sum due from any consumer under this Section". Therefore, the bar under Subsection (2) is relatable to the sum due under Section 56. This naturally takes us to Subsection (1) which deals specifically with* ***the negligence on the part of a person to pay any charge for electricity*** *or any sum other than a charge for electricity.* ***What is covered by section 56, under subsection (1), is the negligence on the part of a person to pay for electricity and not anything else nor any negligence on the part of the licensee.***
>
> *25. ln other words, the negligence on the part of the licensee which led to short billing in the first instance and the rectification of the same after the mistakes detected is not covered by Subsection (1) of Section 56. Consequently, any claim so made by a licensee after the detection of their mistake, may not fall within the mischief, namely, "no sum due from any consumer* ***under this Section****", appearing in Subsection (2)."*

On perusal of above paras& complete judgement of the Hon'ble Supreme Court of India, it is very clear that the Respondent can recover the amount short billed due to negligence on the part of Licensee even after two years.

(vi) The Appellant pleaded that this Supreme Court ruling was not relevant in the present case as the facts of the case were different. In my opinion, this Supreme Court ruling on Section 56 (2) of Electricity Act, 2003 is very clear and relevant to the present case also.

(vii) Punjab Govt. is empowered to levy Electricity Duty as per The Punjab Electricity (Duty) Act, 2005. As per this Act, the State Govt. may in public interest by notification in the Official Gazette, exempt any licensee, consumer or person from the payment of the whole or part of the electricity duty for such period and subject to such conditions as may be specified in such notification. The State Govt. had already clarified that levy of electricity duty cannot be exempted on the power consumed by the residents residing in the residential colonies owned by the Govt. of India (Army, Railway, BSF etc.). The Licensee had to follow the directions of State Govt. relating to ED/ IDF. The Appellant may approach the Punjab Govt. in case any exemption is required in the future relating to ED/ IDF.

(viii) The Respondent had confirmed that ED/ IDF were being paid by the Appellant before and after the disputed period (April, 2015 to November, 2020). The Respondent could not give any valid reasons for not recovering ED / IDF during the disputed period. ED/IDF are leviable on the domestic consumption of electricity by the residents of residential colonies owned by the Appellant as clarified by the Punjab Govt. Non levy of ED/ IDF during the disputed period is a serious lapse on the part of officials/officers of the Licensee.

(ix) AC confirmed during hearing on 19.10.2022 that the electricity consumption bills of the residential colonies in the Cantonment Areas are being regularly recovered from its occupants by the Appellant. It is felt that ED/ IDF shall also be recovered by the Appellant from the occupants of the residential colonies in the Cantonment Areas and burden on this account shall not be passed on to the Govt. of India.

(x) The Appellant also contended that the Commercial Circular Nos. 38/2020 & 39/2020 were ultra vires to the Article 287 of the Constitution of India as residential buildings in the cantonment area meant for the employees of the Government of India came under the ambit of the definition of Government of India for the purpose of getting exemption from ED & IDF. In

this regard, I am of the opinion that Government of Punjab had clarified regarding this to the Licensee vide Endst. No. 11/62/2019-EB4/1688 dated 10.08.2020 and the Licensee had acted accordingly. In case, the Appellant is not satisfied with the clarification of the Punjab Govt., he is at liberty to seek exemption relating to ED/IDF from the State Govt.

(xi) In view of the above, this Court is not inclined to differ with the decision dated 17.08.2022 of the Corporate Forum in Case No. CF-070 of 2022. The amount of ₹ 4,27,98,067/- vide Notice No. 239 dated 16.03.2021 and ₹ 2,86,74,642/- vide Notice No. 297 dated 25.02.2022 charged to the Appellant and subsequently added in the bills as Sundry Charges on account of Electricity Duty & IDF are correct and hence fully recoverable.

6. Decision

As a sequel of above discussions, the amounts of ₹ 4,27,98,067/- vide Notice No. 239 dated 16.03.2021 and ₹ 2,86,74,642/- vide Notice No. 297 dated 25.02.2022 charged to the Appellant and subsequently added in the bills as Sundry Charges on account of Electricity Duty & IDF are correct and hence fully recoverable from the Appellant. However, the

Respondent may modify the amount charged as per law on the basis of information Supplied by the Appellant.

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.

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

October 28, 2022
S.A.S. Nagar (Mohali)