**COURT OF THE LOK PAL (OMBUDSMAN), ELECTRICITY, PUNJAB,**

**PLOT NO. A-2, INDUSTRIAL AREA, PHASE-1,**

**S.A.S. NAGAR (MOHALI).**

**APPEAL NO. 70/2019**

**Date of Registration : 27.12.2019**

**Date of Hearing : 10.02.2020 and 09.03.2020**

**Date of Order : 09.03.2020**

**Before:**

**Er. Gurinder Jit Singh,**

**Lokpal (Ombudsman), Electricity, Punjab**.

**In the Matter of :**

Sportking Synthetics,

Village-Kanech, G.T.Road,

Near Sahnewal, Ludhiana

...Appellant

Versus

Additional Superintending Engineer,

DS Estate Division (Special),

PSPCL, Ludhiana

...Respondent

**Present For:**

Appellant : 1. Sh. Sunnel Sharma

Appellant’s Representative(AR)

2. Sh. P.K. Gupta

Appellant’s Representative (AR)

Respondent : 1. Er. Kulwinder Singh

Addl.S.E, DS Estate Division (Special),

PSPCL, Ludhiana

2. Sh. Rishav Singh (RA)

Revenue Accountant

Before me for consideration is an Appeal preferred by the Appellant against the order dated 02.12.2019 of the Consumer Grievances Redressal Forum (Forum), Ludhiana in Case No. CGL-242 of 2019, deciding that :

“*Account of the Petitioner be overhauled as per the conclusion arrived at para 3 (xi) above after getting it pre-audited*”.

The relevant portion of Para 3 (xi) of the order of the Forum is reproduced as under:

“*The amount of* ₹*4,11,301/-(including interest of* ₹*1,16,881/-)charged vide Memo No. 872 dated 16.07.2019, is correct as the 20% of the TDS has already been deposited by the Respondent to the Income Tax Department and same was being reflected in Forum 26-AS of the Petitioner for the FY 2016-17, so the Petitioner should have sought refund of the same for the excess TDS deducted at the time of filing his return or may now claim the same from the Income Tax Department by filing revised ITR if not already done.”*

**2*.* Registration of the Appeal**

The present Appeal, preferred by the Appellant against the order dated 02.12.2019 of CGRF,   
Ludhiana in Case No. CGL-242 of 2019, was received in this Court on 27.12.2019. After scrutiny of the Appeal and related documents, the same was registered and copy thereof was forwarded to the Addl. S.E., DS Estate Division (Special), PSPCL, Ludhiana to send reply/parawise comments and to the office of the CGRF, Ludhiana for sending the case files with a copy endorsed to the Appellant vide Memo No. 195-197/OEP/A-70/2019 dated 27.12.2019.

**3.** **Proceedings**

(i) With a view to adjudicate the present dispute, a hearing was fixed on 10.02.2020 at 12:00 hours. Accordingly, the hearing was held on the said date and time and was attended by representatives of both sides. Minutes of the proceedings are reproduced below :

*“Before the start of hearing, the Appellant’s Representatives submitted a Rejoinder to the written Reply of the Respondent and a copy thereof was given to the Addl.S.E/ DS Estate Division (Special), PSPCL, Ludhiana for perusal. Though the Appellant was supposed to send the rejoinder sufficiently in advance, the same was taken on record with the direction to the Appellant’s Representatives to ensure compliance accordingly in future.*

*. During the course of hearing, the Appellant’s Representatives submitted that out of seven Notices issued vide Memos bearing No.869 to 875 dated 16.07.2019, the dispute relating to six Notices ( bearing Memos No.869 to 871 and 873 to 875 dated 16.07.2019) already stood resolved and only the issue of Notice issued vide Memo No.872 dated 16.07.2019, asking the Appellant to deposit a sum of ₹4,11,301/- (TDS ₹2,94,420/- and interest ₹1,16,881/-), remained to be resolved. In regard to present dispute relating to the amount of ₹4,11,301/-, the Respondent’s Representative requested for giving more time to settle the issue after getting clearance/verification from Internal Audit/ Competent Authority. The Appellant’s Representatives did not object to the submission of the Respondent for grant of more time.*

*In view of the above, the Court directed the Respondent to submit the details of demand pending, if any, relating to Notice served vide Memo No.872 dated 16.07.201 after review and approval of the Competent Authority/Internal Audit on the next date of hearing i.e. 04.03.2020 at 12.00 Hrs. The Appellant’s Representatives were also directed to attend the Court on the said date and time for further hearing.”*

A copy of the proceedings was sent to the Appellant as well as the Respondent vide this office Memo bearing numbers 118-119/OEP/A-70/2019 dated 10.02.2020. Subsequently, the date of hearing was adjourned to 09.03.2020 on the request of the Appellant’s Representative received vide e-mail dated 11.02.2020.

(ii) Accordingly, next hearing was held in this Court on 09.03.2020 which was also attended by the representatives of both the sides. During the course of this hearing, the Addl.S.E, DS, Estate Division (Special), PSPCL, Ludhiana submitted a signed statement which reads as under:

*“ It is submitted that dispute arisen with the issuance of Notice bearing Memo No.872 dated 16.07.2019 has been resolved to the satisfaction of Appellant as a sum of ₹ 2,94,421/- on account of excess TDS deducted has been adjusted in the overall TDS deposited (relating to Appellant) with the Income Tax Department.*

*As a result, the demand for interest amounting to ₹ 1,16,881/- does not sustain. Hence, dispute stands settled to the satisfaction of the Appellant.”*

The Appellant’s Representative, on being asked to offer comments, agreed with the response of Respondent-PSPCL and gave its comments in writing on the said statement submitted by the Addl. S.E, DS Estate Division (Special), PSPCL, Ludhiana as under:

*“We are satisfied with the statement and request for the issuance of Form 16A as and when reflected in the system of I.T. Deptt.”*

I am of the view that the case stands settled to the satisfaction of both the Appellant and the Respondent.

**4.** **Decision:**

**As a sequel of above discussions, the order dated 02.12.2019 of the CGRF, Ludhiana in Case No. CGL-242 of 2019 is set aside. The dispute stands resolved mutually to the satisfaction of both the parties. As agreed by both sides, the Respondent shall provide Form 16A to the Appellant as and when evidence of the effect of adjustment of TDS relating to the Appellant is received from the Income Tax Department’s Portal.**

**5.** The Appeal is disposed of accordingly.

(GURINDER JIT SINGH)

March 09, 2020 Lokpal (Ombudsman)

S.A.S. Nagar (Mohali) Electricity, Punjab.