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

**ELECTRICITY, PUNJAB,**

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

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

**APPEAL No. 73/2018**

**Date of Registration : 18.12.2018**

**Date of Hearing : 14.02.2019**

**Date of Order : 22.02.2019**

**Before:**

 **Er. Virinder Singh, Lok Pal (Ombudsman) Electricity**

**In the Matter of :**

 Ess Arr Gases,

Sua Road, Giaspura,

Ludhiana.

 ...Petitioner

 Versus

 Senior Executive Engineer,

DS Estate Division (Special),

PSPCL, Ludhiana.

 ...Respondent

Present For:

Petitioner : 1. Shri Sukhminder Singh,

 Petitioner’s Representative (PR)

 2.Shri Rakesh Gupta,

 Petitioner’s, Representative (PR).

Respondent : 1. Er. Amandeep Singh,

 Senior Executive Engineer,

 DS Estate Division (Special),

 PSPCL, Ludhiana.

 2. Shri Varun Goyal,

 Revenue Accountant (RA).

 Before me for consideration is an Appeal preferred by the Petitioner against the order dated 26.10.2018 in Case No. CG-352 of 2018 of the Consumers Grievances Redressal Forum (Forum) deciding as under:

*“(a) The Petitioner is liable to pay the past energy charges for the period 17.11.2015 to 18.12.2015 amounting to Rs. 5,37,275/- along with surcharge and interest thereon as stipulated under PSPCL Tariff Order FY 2015-16 as per Clause 21 of General Conditions of Tariff.*

*(b) Dy. Chief/Operation Circle, City West Ludhiana is directed to take disciplinary action against the delinquent official for wrong credit to Petitioner by misusing his official position and conniving with Petitioner in a fraudulent manner incurring financial loss to the company”.*

**2. Facts of the Case:**

The relevant facts of the case are that:

**(i)** The Petitioner was having a Large Supply (LS) Category connection since 01.01.1980 with sanctioned load of 386.915 kW and contract demand (CD) of 370 kVA.

1. An energy bill dated 28.12.2015 was issued for Rs.5,37,275/- (rounded to Rs. 5,37,280/-) for 68,020 kVAh units relating to the period from 17.11.2015 to 18.12.2015 to the Petitioner who did not pay the same. The said unpaid amount was carried forwarded in subsequent bill dated 07.01.2016 but the Petitioner deposited only the current amount of Rs.2,69,610/- on 18.01.2016. The Revenue Accountant reversed the entry of the disputed bill dated 28.12.2015 incorrectly by wrong posting of Check Lot for Rs. 5,66,086/- on 27.01.2016 prior to the date of issue of next bill on 01.02.2016. As such, the outstanding amount was not shown in next bill issued on 01.02.2016 amounting to Rs. 6,43,730/- which was deposited by the Petitioner.
2. The omission on the part of the Revenue Accountant was detected during the course of scrutiny of the account of the Petitioner. As a result, a supplementary bill levying surcharge and interest on the disputed amount in bill dated 28.12.2015 was issued on 09.08.2018 to the Petitioner.
3. The calculation sheet and detail, were attached with the said supplementary bill amounting for Rs.8,78,400/- on 09.08.2018.

**(iv)** The Petitioner did not agree with the amount of the aforesaid supplementary bill and filed a Petition on 13.09.2018 in the Forum, who, after hearing, passed the order dated 26.10.2018 (Reference: Page 2, Para 1).

1. Not satisfied with the decision of the Forum, the Petitioner preferred an Appeal in this Court and prayed to set aside the demand of Rs. 3,18,124/- charged, by the Respondent, as surcharge/interest, keeping in view the principle of natural justice and fairness.

**3. Submissions made by the Petitioner and the Respondent:**

Before undertaking analysis of the case, it is necessary to go through written submissions made by the Petitioner and reply of the Respondent as well as oral submissions made by the Representatives of the Petitioner and the Respondent alongwith material brought on record by both the sides.

1. **Submissions of the Petitioner**:

The Petitioner made the following submissions for consideration of this Court:

1. The Petitioner was having Large Supply (LS) Category connection with sanctioned load of 386.915kW and contract demand (CD) as 370 kVA
2. AEE/Commercial, Estate Division (Special), PSPCL, Ludhiana, vide supplementary bill dated 09.08.2018 (with due date as 23.08.2018), asked the Petitioner to deposit an amount of Rs. 8,78,400/-. It was mentioned in the said bill that the provisional notice had been issued after overhauling the account and if the Petitioner had any record, the same be presented and got checked from the office of the Respondent before the due date mentioned in the notice.
3. The huge amount was charged to the Petitioner without reference to any rule/regulation of the Supply Code-2014 or the Electricity Act-2003 and the office of PSPCL also did not supply any other evidence/details such as disputed bills raised/issued, amount deposited/amount shown as outstanding in the regular energy bills etc.
4. The Petitioner filed a Petition in the Forum who heard the case but did not provide any relief to the Petitioner, as admissible on merit, and decided the case against the Petitioner. The Forum had wrongly applied the Clause-21 of General Conditions of Tariff in Tariff Order for the Financial Year 2015-16 to justify the amount charged by the Respondent - PSPCL, by ignoring relevant Clauses of Regulation 30, 31 and 32 of the Supply Code-2014. As such, the Petitioner was not satisfied with the decision of the Forum, therefore, filed the present Appeal.
5. The responsible officer of PSPCL was recording readings every month and bills as issued on the basis of recorded consumption had been paid. As per billing system prevailing in PSPCL, if any bill remained unpaid, outstanding amount was always shown in the regular/subsequent bill as per item *“Arrears Curr. Fin. Years”* and the same was continuously shown in every subsequent bill, until the outstanding amount was finally paid.

(**vi**) As per calculation sheet provided with the supplementary bill of Rs.8,78,400/- (disputed amount), it was made to understand that payment against the bill for the period from 17.11.2015 to 18.12.2015 (due date 07.01.2016) for Rs. 5,37,275/- was not made to the Respondent - PSPCL. The total amount (including surcharge and interest against that bill had been shown as Rs.5,60,276/-. However, as per record of the Petitioner none of the bills issued and delivered to the Petitioner was pending for payment. Thus, there was no outstanding amount relating to previous period, which was evident from the bills issued from 01/2016 onwards. As such, the observation of the concerned PSPCL office, regarding non payment against bill for the period 17.11.2015 to 18.12.2015 (due date 7.1.2016) for Rs.5,37,275/- was unwarranted and not based on record of the PSPCL.

1. The Petitioner paid all the bills received during 2015-16 and afterwards. However, for the sake of arguments, if it was presumed that bill for the period 17.11.2015 to 18.12.2015 (due date 07.01.2016) for Rs.5,37,276/-, was issued/delivered to the consumer, and the Petitioner made default in making the payment, then, the Respondent should intimate reasons as to why the outstanding amount was not shown in the subsequent bills and also as to why supply of the consumer was not disconnected. The Petitioner always deposited the payment against all the energy bills issued/delivered by PSPCL.
2. On receipt of the supplementary bill of the disputed amount, the Petitioner verified its record but could not locate any bill issued for 17.11.2015 to 18.12.2015 and any proof of deposit of payment against the said energy bill. The possibility of non-preparation of bill for the period 17.11.2015 to 18.12.2015 was not ruled out. If it was so, then the onus was either in the billing system of the PSPCL or the officials dealing with billing. The PSPCL had also established Revenue Wing working under the supervision and control of AEE/Commercial and also the Internal Audit for regular verification and Audit. If the system of PSPCL could not check the non-issue of bill, then, the Petitioner could not be held responsible for non deposit of payment noticed afterwards. The employees of the Petitioner’s Unit always ensured to make payment of bills of all the departments, as and when received. The internal system of PSPCL was controlled by its officials/officers and consumers had nothing to do with issue of bills, posting of payments in ledgers etc. Thus, the Petitioner could be held liable to pay if any unpaid/less billing amount against energy consumed was noticed afterwards but was not liable to pay any interest from the due date of bills which were never issued/delivered by the PSPCL.
3. It was brought out here that an amount of Rs. 3,38,124/- (Rs 8,78,400 - Rs. 5,37,276) had been considered as surcharge/ interest from 02.02.2016 to 09.08.2018, in the disputed bill which was unjustified, arbitrary and illegal and may be quashed.

 **(xi)** After the coming into force of Electricity Act-2003 and the Supply Code-2007 amended as Supply Code-2014 (w.e.f. 01.01.2015), every penal action on the consumer should be supported by rules/regulations because it was the consumer who had to pay the difference due to less billing of previous period and it should be informed under which rule/regulation, the consumer was being penalizeed. The Chief Engineer, Commercial, vide CC No. 53/2013 and CC No. 59/2014, had issued instructions (on the basis of order dated 26.09.2013 passed by the Hon’ble Punjab and Haryana High Court, in CWP No.10644 of 2010) that while initiating proceedings against any consumer, the competent authority of PSPCL must quote the relevant regulations of the Supply Code or any other regulations framed by the competent authority under the Electricity Act-2003. These instructions had been again reiterated vide CC No.30/2015 dated 05.08.2015 for strict compliance as Hon’ble PSERC had taken serious view of non-compliance of these instructions.

**(xii)** The Respondent charged the amount of Rs. 3,38,124/- as surcharge/interest without referring to any rule/regulation of the Supply Code or Electricity Act-2003, especially considering the fact that the disputed bill was never issued/delivered to the Petitioner and outstanding amount against this bill was also not shown in subsequent bills.

**(xiii)**The followings provisions had been made in the Supply Code-2014 for issue of Electricity bills, delivery of bills, levy of late payment surcharge and disconnection of supply in case of non-payment:

**“Reg.30.3** **Issue of Electricity Bills:**

 *The distribution licensee shall issue bills to the consumer for the electricity supplied or for other services rendered with a periodicity of;*

 *(a) not more than two (2) months in respect of Domestic Supply (DS) and Non-Residential Supply (NRS) consumers with loads less than 50 kW;*

1. *In the case of DS and NRS consumers with loads of 50 kW and above and all other categories of consumers including agricultural pump sets (metered supply), bills shall be issued monthly.”*

***“Reg.30.8******Delivery of Bills:*** *The bill shall be delivered to the consumer immediately in case of spot billing and in other cases within a period not exceeding fifteen (15) days from the date of meter reading.*

***“Reg.30.9****: The bills shall be sent to the consumers, other than the HT/EHT category,* ***either by post or by hand delivery/courier service and in case of HT/EHT consumers, either under certificate of posting or by hand delivery/courier service.*** *The fact of dispatch of bills to consumers of a particular area shall be displayed on the notice board at the notified office of the distribution licensee and shall also be publicized in such other manner as the Commission may direct. The distribution licensee shall also upload bills on its website for information and payment by the consumers. In case of hand delivery, record of delivery of the bill shall be maintained at the designated office of the distribution licensee.*

***“Reg.31.9.******Late Payment Surcharge:***

***31.9.1:*** *In case a consumer does not pay the bill or an arrear bill by the due date, late payment surcharge shall be payable as per General Conditions of Tariff approved by the Commission from time to time.*

***31.9.2:*** *The unpaid amount of the arrears/current bill etc. shall be treated as part of next bill and shown as arrears in the bill.*

***“Reg.32. DISCONNECTION OF SUPPLY:***

***32.1*** *Where a consumer fails to deposit the billed amount with the distribution licensee by the due date mentioned in the bill, the distribution licensee may, after giving not less than fifteen clear days notice in writing to such consumer and without prejudice to his other rights to recover such amount by suit, disconnect supply to the consumer and for that purpose disconnect any electric supply line or other works being the property of such a distribution licensee until such charges or other sum together with any expenses incurred by the distribution licensee in disconnecting and reconnecting the supply are paid.”*

 **(xiv)** It was also worthwhile to mention here that if the payment against energy bill for the period 17.11.2015 to 18.12.2015 was considered due from 01/2016, then the Petitioner was not legally liable to pay any amount (demand raised vide supplementary bill dated 09.08.2018) in view of Regulation 32.2 of the Supply Code-2014 as produced below:

***“Reg.32.2:*** *Notwithstanding anything contained in any other law for the time being in force, no sum due from any consumer, under Regulation 32.1 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 & the distribution licensee shall not disconnect supply of electricity in such cases”*

**(xv)** It was very much clear that if the submission of the Respondent was considered as correct and payment against disputed energy bill of Rs.5,37,275/- was considered due from 01/2016, then, the Petitioner was not liable to pay any amount against the disputed bill, as the sum due was not shown as recoverable in the subsequent bills issued to the Petitioner. However, the Petitioner was very genuine consumer of PSPCL and did not want to escape the charges of electricity consumed (due to billing mistake detected at later stage) but at the same time, it should not be burdened with surcharge/interest against the outstanding payment of three years old bill which was never issued/delivered to the Petitioner.

**(xvi)** The Forum decided the case by just referring to Clause-21 of General Conditions of Tariff of Tariff Order Financial Year 2015-16, which was applicable only when the bills were issued to the consumer and unpaid amount was shown in the subsequent bills. The Forum did not consider the relevant clauses of Regulation 30, 31 and 32 of the Supply Code-2014, as explained above. The present case of the Petitioner should be considered as dues relating to previous months / years, as per Instruction No. 93.1 of ESIM and the supplementary bill for the difference in the billing of the previous period had already been issued, as prescribed in the said instruction of ESIM. The Forum, in its observations, had also mentioned that every consumer could check the billed amount from PSPCL website but the Forum had not given any reference to instructions issued by PSPCL (if any) for uploading of energy bills on website and its online checking by every LS consumer. Rather, the Forum should have considered that the PSPCL had established Revenue Wing working under the supervision and control of AEE/Commercial and also Internal Audit for regular verification and Audit. If the system of PSPCL could not check the non-issue of bill, then, the Petitioner could not be held responsible for non-deposit of payment noticed afterwards.

**(xvii)** It was clear that charging of Rs.3,38,124/- as surcharge/interest, as per demand raised by the Respondent was unwarranted and illegal. The Petitioner was ready to pay the actual amount of bill relating to the period 17.11.2015 to 18.12.2015 for Rs.5,37,275/- although the arrear amount was not shown in subsequent bills as prescribed in Regulation 32.2 of the Supply Code-2014.

**(xviii**) In view of the submissions made above, the Appeal of the Petitioner be accepted and the demand raised by the Respondent - PSPCL as surcharge/interest on disputed bill dated 28.12.2015 be set aside in the interest of natural justice and fairness.

1. **Submissions of the Respondent:**

The Respondent, in its defence, submitted the following for consideration of this Court:

1. The Petitioner was having a Large Supply (LS) Category connection, bearing Account No. 3003018164, with sanctioned load of 386.915 kW and contract demand (CD) as 370 kVA**.**
2. The Petitioner was issued bill dated 28.12.2015 (with due date 07.01.2016) for 68,020 kVAh units, but, the Petitioner did not pay the bill.
3. The unpaid amount of disputed bill was carried forward in the next bill issued on 07.01.2016, but, the Petitioner deposited only the current bill for Rs. 2,69,610/- on 18.01.2016. On 27.01.2016, the Revenue Accountant posted wrong check lot due to which, unpaid amount of bill dated 28.12.2015 was not shown as arrear in the bill issued on 01.02.2016 and subsequent bills.
4. Accordingly, the amount of Rs. 5,37,275/- relating to bill dated 28.12.2015 stood as outstanding amount due to its non-payment by the consumer and the omission was detected in the month of 08/2018 and after making necessary correction, supplementary bill dated 09.08.2018 was issued to the consumer for making payment of bill dated 28.12.2015 with interest and surcharge as per PSPCL instructions. The omission was detected in 08/2018 and as per CC No. 05/2012 dated 14.3.2012, the demand had been raised within time and was not time barred.
5. On receipt of supplementary bill along with calculation sheet and details of the bill, the Petitioner visited to the office of the AEE (Commercial) and it was told about the wrong check lot posted/ reversed by the Revenue Accountant. The Petitioner was not fully satisfied and filed a Petition in the Forum by depositing 20% of the disputed amount of Rs. 1,75,700/- vide BA 16 No. 327/49301 dated 28.08.2018.
6. The case filed by the Petitioner was decided in favour of the Respondent - PSPCL vide its order dated. 26.10.2018. Not satisfied with the said decision, the Petitioner approached this Court for justice after depositing 20% of the disputed amount on 14.12.2018.
7. The contention of the Petitioner regarding non-receipt of the bills issued on dated 28.12.2015 was not maintainable. Prior to 12/2015, a bill was issued on 27.11.2015 for Rs. 14,16,410/- which was paid by the Petitioner who was well aware of the fact that PSPCL issued monthly bills. If, it had not received the bills, then, it could inquire from the PSPCL office but it did not do so which proved that the bill was delivered to it. Moreover, the arrear amount of bill issued on 28.12.2015 had been correctly shown in the next bill issued on 07.01.2016 for Rs. 5,37,275/- as arrears in current Financial Year, but, the Petitioner deposited only the current bill of Rs.2,69,610/- on 18.01.2016 whereas the total bill dated 07.01.2016was for Rs.8,06,880/-. It proved that the Petitioner was well aware of the fact that it had not paid the bill issued on 28.12.2015.
8. The energy bills were issued every month to the Petitioner and if it had not received the bill, then, it could visit the office and collect the same but it did not do so and if the Petitioner had paid the billed amount, it could produce the receipt in token of payment. The supplementary bill amount of Rs.8,78,400/- had been correctly issued to it and was recoverable.
9. The bills for the month of 12/2015 had been correctly issued in SAP System. But the payment of the bills had not been made by the Petitioner and the wrong check lot had been posted by RA and due to this wrong posting, the arrear amount of the bills had not been shown in the subsequent bills issued on 01.02.2016. Hence, it was a case of non-payment of unpaid bills and not of

non-assessment. The Forum had correctly decided the case as per Clause 21 of General Conditions of Tariff of Tariff Order for the Financial Year 2015-16.

1. In view of the above, the Appeal may be dismissed as the amount of bill dated 28.12.2015 along with surcharge and interest charged to the Petitioner was correct as per Instruction 21.1 of ESIM and Clause 21 of General Conditions of Tariff Order for the Financial Year 2015-16.
2. **Analysis:**

 The issue requiring adjudication is the legitimacy of the demand raised for payment of the period from 17.11.2015 to 18.12.2015 alongwith surcharge and interest thereon.

 *The point emerged are deliberated and analysed as under:*

1. The present dispute relates to non-payment of energy bill for the consumption of 68,020 kVAh units during the period from 17.11.2015 to 18.12.2015 (due date 07.01.2016) amounting to Rs.5,37,275/- (rounded off to Rs.5,37,280/-) and resultant levy of surcharge and interest amounting to Rs.3,38,124/- for the period from 02.02.2016 to 09.08.2018 on detection of mistake after scrutiny of records by the Respondent. Petitioner’s Representative, in its rejoinder to the written reply of the Respondent, contended that the Respondent had stated that the disputed bill was issued on 28.12.2015 but the Petitioner did not make payment of the same. PR added that if the bill was actually issued, the Respondent should provide evidence as prescribed in Regulation 30.9 of the Supply Code-2014.

I find that during the course of hearing, the Senior Executive Engineer, DS Estate Division (Special), PSPCL, Ludhiana brought on record of this Court necessary evidence in token of having delivered the bill dated 28.12.2015 after taking signature of the representative of the Petitioner. The signature / acknowledgement ibid was also shown to the Petitioner who identified the same. The Respondent also submitted that the contention of the Petitioner regarding non-receipt of the bills issued on dated 28.12.2015 was not maintainable. Prior to 12/2015, a bill was issued on 27.11.2015 for Rs. 14,16,410/- which was paid by the Petitioner who was well aware of the fact that PSPCL issued monthly bills. If, it had not received the bills, then, it could inquire from the PSPCL office but it did not do so which proved that the bill was delivered to it. Moreover, the arrear amount of bill issued on 28.12.2015 had been correctly shown in the next bill issued on 07.01.2016 for Rs. 5,37,275/- as arrears in the current Financial Year but the Petitioner deposited only the current bill of Rs.2,69,610/- on 18.01.2016 whereas the total bill was for Rs.8,06,880/-. It proved that the Petitioner was well aware of the fact that it had not paid the bill issued on 28.12.2015.

The Petitioner contested the above contention of the Respondent during hearing and stated that the amount of the disputed bill was shown as arrear in the subsequent bill dated 07.01.2016 and the matter was brought to the notice of the Revenue Accountant who struck off the amount of the disputed bill and allowed making payment of current bill (dated 07.01.2016) only under its (R.A’s) initials. The Petitioner’s Representative on being directed during hearing, also sent, vide e-mail dated 15.02.2019, a copy of bill dated 07.01.2016 showing cancellation of entry of disputed bill by the RA.

1. PR next contended that if for the sake of argument, it was presumed that the bill dated 28.12.2015 was actually issued/delivered to the Petitioner, the Respondent should intimate the reason for not showing the amount of unpaid bill in the subsequent bills till its payment as prescribed in Regulation 31.9.2 of the Supply Code-2014. Besides, the Respondent should also intimate the reason for not disconnecting the connection of the Petitioner, due to non-payment of disputed bill dated 28.12.2015, immediately after the due date of payment (07.01.2016) as required in Regulation 32 of the Supply Code-2014.

I have perused the reply of the Respondent in this regard stating that the Revenue Accountant, by usage of check lots, credited the amount of Rs. 5,66,086/- (current energy charges and surcharge thereon) in the account of the Petitioner as a result of which, the disputed billed amount, not actually paid by the Petitioner, was not carried forward as arrear in the subsequent bills (from 02/2016 onwards) and the omission was detected during the course of scrutiny of records in 08/2018.

I have also gone through the order dated 26.10.2018 of the Forum in this case observing as under:

 *“Respondent’s officials have in fraudulent manner cheated the Department and misused their authority.”*

I find that the Forum also observed that, “Respondent has also taken action against the RA for doing wrong credit of Check Lots in various accounts including of Petitioner.” I also find that the Forum has, vide its order ibid, directed the Dy. Chief Engineer, DS Circle, City West, PSPCL, Ludhiana to take disciplinary action against the delinquent official for wrong credit to the Petitioner by misusing his official position and in conniving with the Petitioner’s employee in a manner incurring financial loss to the Company.

I observe that the Revenue Accountant acted beyond its jurisdiction by correcting the bill in its hand and in the SAP Billing System by reversing the entry of disputed unpaid bill dated 28.12.2015 and credited the same to the account of the Petitioner by usuage of check lots, on its own **without approval of the competent authority viz. AEE/Commercial who has the authority to sign the original bill and thus any amendment thereto.**

1. PR submitted that the Petitioner was a very genuine consumer of the PSPCL and did not want to escape charges of electricity consumed due to billing mistake detected at a later stage but, at the same time, should not be burdened with surcharge/interest due to non-payment of bill relating to a period of about 3 years ago.

I have noted the observation of the Forum that the Petitioner was having a Large Supply Category connection since 01.01.1980 and such categories of consumers were getting energy bills every month and with the operationlization of SAP System, energy bills were available online and could be generated from the website of the PSPCL. Besides, the very fact that arrear of unpaid bill dated 28.12.2015 amounting to Rs. 5,34,275/- was correctly shown in subsequent bill issued on 07.01.2016 but the Petitioner deposited only the current billed amount of Rs.2,69,610/- (against total billed amount of Rs.8,06,880/-) on 18.01.2016 confirms the impression that the Petitioner was aware that it had not paid the bill dated 28.12.2015.

I observe that if at all, the Petitioner (a LS Category consumer) had any grievance regarding non-receipt of disputed bill dated 28.12.2015, it should have brought the matter to the notice of the senior functionary such as Addl. SE/Sr. XEN/AEE (Commercial) instead of contacting only the Revenue Accountant for resolving the dispute.

**(v)** PR submitted that the present case of the Petitioner should be considered as of dues relating to previous month/year as per Instruction No. 93.1 of ESIM and supplementary bill for the difference in billing had already been issued as prescribed in the Instruction of ESIM. PR added that the Petitioner would pay the actual amount of the bill relating to the period from 17.11.2015 to 18.12.2015 amounting to Rs. 5,37,275/-. PR prayed that all aspects of the case be looked into and demand on account of surcharge and interest thereon , be set aside in the interest of natural justice and fairness.

 The Respondent, in its defence stated that this was a case of non-payment of regular energy bills and not of under assessment of dues. Besides, the demand raised in 08/2018 was within time and not time barred in terms of provisions of CC No. 05/2012 dated 14.03.2012. Accordingly, the amount charged to the Petitioner by way of Surcharge and interest on the disputed unpaid bill was correct and recoverable as also decided by the Forum.

 *I observe that* t*he Petitioner, being a Large Supply Category consumer did not act prudently and responsibility by not making payment of energy bill dated 28.12.2015. At the same time, the Respondent defaulted in performing its duty efficiently and intelligently by not ensuring discharge of its functions /responsibilities as per its own rules and instructions for timely realization of its legitimate dues from the consumers. I also observe that the Revenue Accountant overstepped its jurisdiction by reversing the entries of disputed bills on its own without any justification and without approval of the competent authority viz. AEE/Commercial who has the authority to sign the original bill and thus any amendment thereto.*

From the above analysis, the legitimacy of the payment of unpaid bill dated 28.12.2015 amounting to Rs. 5,37,275/- alongwith surcharge and interest thereon proves beyond doubt as the Petitioner could not disprove the contention of the Respondent, by bringing on record of this Court, any valid evidence to the effect that the disputed bills dated 28.12.2015 was not issued/delivered by the Respondent who, in turn, placed on record of this Court, the available evidence of issuance/delivery of the said bill.

5. **Decision:**

**As a sequel of above discussions, the order dated 26.10.2018 of the CGRF in case No. CG-352 of 2018 is upheld.**

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

**7.** In case, the Petitioner 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.

(VIRINDER SINGH)

February 22, 2019 Lok Pal (Ombudsman)

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