**COURT OF THE LOKPAL (OMBUDSMAN), ELECTRICITY, PUNJAB,**

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

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

 **APPEAL NO. 46/2019**

**Date of Registration : 09.08.2019**

**Date of Hearing : 17.10.2019 and 29.10.2019**

**Date of Order : 28.11.2019**

**Before:**

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

**In the Matter of :**

Tharaj Castings Pvt.Ltd.,

Village Kanganwal,

Post Office Jugiana,

District Ludhiana

 ...Petitioner

 Versus

Senior Executive Engineer,

DS Estate Division (Special),

 PSPCL, Ludhiana

 ...Respondent

**Present For:**

Petitioner : 1. Er.R.S.Dhiman,

 Petitioner’s Representative (PR).

 2. Sh.Naveen Dhoopar

 Petitioner’s Representative (PR).

Respondent : 1. Er. Amandeep Singh,

 Senior Executive Engineer,

 DS, Estate Division (Special) ,

 PSPCL, Ludhiana.

 2. Sh,Krishan Singh,

 Assistant Accounts Officer.

 Before me for consideration is an Appeal preferred by the Petitioner against the order dated 19.06.2019 of the Consumer Grievances Redressal Forum (Forum), Ludhiana in Case No.T-0173 of 2019 deciding that :

 “*Forum observed that as the dispute in question relates to a period of 09/2014 to 02/2015 which is time barred. Further, Ombudsman has already decided the case with same dispute of a different period, therefore as per regulation 2.27 of Punjab State Electricity Regulatory Commission (Forum and Ombudsman) Regulations, 2016, the case cannot be considered for registration in Forum”..*

**2**. **Facts of the Case:**

 The relevant facts of the case are that:-

1. Presently, the Petitioner was having a Large Supply category

connection with sanctioned load of 2500 kW and contract demand (CD) of 2670 kVA.

1. The Petitioner had submitted the Agreement for Supply of

Electricity for 66KV **Cluster Connection,** comprising two members getting supply at 11 KV having Account No. LS-218 in the name of the Petitioner and Account No. LS-350 in the name of Manglam Recycling Pvt. Ltd. Accordingly, the load of 4100 kW and CD of 4555kVA, was sanctioned for the said Cluster Connection from 66 kV Cluster Sub Station. The connection of Manglam Recycling Pvt. Ltd. had since been disconnected permanently.

1. The Petitioner was served a supplementary bill vide Memo. No.

4094 dated 09.10.2017 to deposit Rs. 27,01,487/- due to charging of proportionate difference of 66 kV and 11 kV Energy Meter consumption of 5,93,747 unit for the period 14.03.2015 to 14.09.2017 by Centralized Billing Cell (CBC) through RBS No. 111/2017 dated 25.09.2017. The other cluster connection, in the name of, Manglam Recycling was charged Rs 26,04,601/- vide RBS No. 110/2017 dated 25.09.2017.

1. Aggrieved with the supplementary bill of Rs. 27,01,487/-, the

Petitioner filed a Petition dated 22.11.2017 in the CGRF, Patiala who, after hearing, passed order dated 28.03.2018 stating;

*“The amount equivalent to differential energy recorded at Petitioner’s 66 kV cluster Sub-Station and 11kV meter installed individually is chargeable/ recoverable from the Petitioner as per Clause 4.3.3 of Supply Code-2014.”*

1. The Petitioner did not agree with the decision of the Forum and

preferred an Appeal No. 32/2018 dated 05.06.2018 in this Court who, after hearing, decided ON 28.11.2018 as under:

“*The order dated 28.03.2018 of the Forum in case no. CG-32 of 2018 is set aside. It is held that the billing of the Petitioner for the disputed period (14.03.2015 to 14.09.2017) shall be done by taking the line loss as 1 % and the amount so found excess shall be refunded to the Petitioner without interest through future bills/adjustments against outstanding dues.”*

1. Subsequently, the Petitioner filed a case with the CGRF, Ludhiana

on 11.06.2019 for the same cause but for different period 16.09.2014 to 14.03.2015 ( i.e period earlier to the period for which, dispute was raised previously in the Forum) . After hearing both the sides, the Forum passed the order dated 19.06.2019 (Page-2, Para-1).

1. The Petitioner did not agree with the decision of the Forum and

preferred an Appeal in this Court and prayed that order may be passed for revising the billing of the Petitioner from 16.09.2014 to 14.03.2015 by taking line loss as 1 % and refunding the amount charged in excess with interest.

**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 along with material brought on record by both the sides.

1. **Submissions of the Petitioner**:

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

1. The Petitioner was having a Large Supply (LS) Category connection with sanctioned load of 2500 kW and contract demand (CD) of 2670 kVA taken from 66 kV Cluster Sub-station, The other constituent of the Cluster was M/S Manglam Recycling Pvt. Ltd, had connection, bearing AccountNo.LS-350,which now stood disconnected permanently.
2. In 2014, Availability Based Tariff(ABT) Energy Meter duly tested and approved was got installed by the Petitioner for the purpose of availing open access power connections to the said Meter were made by the office of the Respondent-PSPCL and seals affixed thereon.
3. Thereafter, from the very first energy bill received in 12/2014 after installation of ABT Meter, the Petitioner noticed a sudden rise in the difference of consumption recorded at 66kVand constituent 11 kV Meters. The difference was of the range of 9% against the supposedly negligible figure of less than 1% as the constituent connections were quite close to the Cluster Sub Station.
4. Prior to 09/2014 the said difference was indeed very small. Aggrieved, the Petitioner, vide letter dated 27.11.2014, brought the abnormality to the notice of Sr.Xen, DS, Estate Division, Ludhiana for getting the same looked into.
5. In response, the Petitioner was told that the fault may be with the CTs/PTs at 66 kV Cluster Sub Station.
6. The Petitioner, then, moved an application dated 28.11.2014 for testing of the equipment.
7. As a result, the Addl.S.E, Protection Divison-2, Ludhiana directed the Petitioner vide Memo No.929 dated 28.11.2014 to deposit a sum of Rs.33,286/- as fee for the said work. The Petitioner complied with the direction and deposited the said amount.
8. Thereafter testing of 66 kV CTs/PTs was done by the Respondent and as per its report dated 06.01.2015, difference of consumption recorded at 66 kV and 11 kV after 09/2014 was abnormal, but no reason was spelled out.
9. The metering equipment was tested in M.E laboratory, Ludhiana on 11.02.2015, but no reason for the abnormal difference came to light.
10. The Petitioner was having apprehension of some defect in 66 kV Meter connections and requested the Respondent to allow its testing by an accredited third Party, but the Respondent insisted on defect in 66 kV CTs/PTs replaced in 2016.
11. The Respondent, however, started billing from 14.03.2015 on the basis of readings of Petitioner’s 11 kV Energy Meter and the Petitioner continued to pay the same.
12. Thereafter, a supplementary energy bill dated 09.10.2017 for a sum of Rs.27,01,487/- was received from the AEE/Commercial Estate Division, Ludhiana. The charges were raised for proportionate difference of 66 kV and 11 kV consumption from 14.03.2015 to 14.09.2017. A reference to RBS No.111/2017 dated 25.09.2017 was also made by the AEE/Commercial on the said supplementary energy bill.
13. Aggrieved with the undue demand raised by the Respondent, the Petitioner filed a Petition in the CGRF, Patiala who allowed 3rd Party testing of metering equipment.
14. Accordingly, the testing of 66 kV CTs and PTs was done by M/S YMPL, Udaipur, an accredited test Agency. However, the Forum did not grant any relief to the Petitioner on account of its failure to properly appreciate the test results of M/S YMPL, Udaipur and other evidence relevant in the matter.
15. Not satisfied with the decision of the Forum, the Petitioner preferred an Appeal, bearing No.32 of 2018, in this Court who set aside the order dated 28.03.2018 of the Forum and held that the billing of the Petitioner for the disputed period shall be done by taking the line loss as 1% and the amount so found excess shall be refunded to the Petitioner without interest through future bills/adjustments against outstanding dues.
16. It stood established from the findings in Petitioner’s Appeal No.32 of 2018 that some defect took place in connections of 66 kV Cluster Meter in 09/2014, as a result of which, the difference between consumption recorded at 66 kV and 11 kV touched unreasonable figure of more than 9% whereas it was always less than 1% before 09/2014 and after setting right the connections on 12.03.2018.
17. The Power Factor shown at 66 kV from 09/2014 to 12.03.2018 remained in the range of 0.92 to 0.94 against 0.99 shown at 11 kV.
18. The Power Factor shown at 66 kV also shot up to 0.99 after setting right the connections and the difference in consumption at 66 kV and 11 kV also came down drastically to less than 1%. Thus, on the basis of findings mentioned above, this Court had concluded that 66 kV Cluster Meter was showing more kVAh consumption than actual on account of the defect in 66 kV Meter connections and set aside the undue charges with the direction that the recoverable amount may be worked out by taking 1% line losses.
19. In fact, the Petitioner was paying exaggerated difference of 66 kV and 11 kV consumption from 09/2014, but this Court set aside the unreasonable charges on this account from 14.03.2015 to 14.09.2017 only on account of its inability to go beyond the scope of Appeal.
20. Therefore, the Petitioner raised the issue of refund from 16.09.2014 to 14.03.2015 before the CGRF, Ludhiana, who declined to entertain the Petition on the plea of limitation and non-interference in the case decided by this Court quoting Regulation 2.27 of PSERC (Forum and Ombudsman) Regulations- 2016.
21. The decision of the Forum was totally unreasonable and unjustified, hence unacceptable to the Petitioner.
22. While the decision dated 28.11.2018 of this Court related to the period from 14.03.2015 to 14.09.2017, the present Appeal was filed for the period from 16.09.2014 to 14.03.2015. As such Regulation 2.27 of PSERC (Forum and Ombudsman) Regulations- 2016 did not apply to the present case. Though the matter was the same, the period was different.
23. The decision of this Court in Appeal No.32 of 2018 to treat the difference of 66 kV and 11 kV Meters of the Petitioner’s Cluster connection as 1% was unassailable being based on cogent evidence. Even the figure of 1% was a little on higher side since the Petitioner’s Factory was almost in the premises of 66 kV Cluster Sub station. But, in any case, the excess over 1% charged by the Respondent from 10/2014 to 14.03.2015 was refundable.
24. In view of the above submissions made, the Appeal may be allowed.
25. **Submissions of the Respondent:**

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

1. The Forum decided the case correctly vide proceedings dated

19.6.2019 in Case No.T-173/2019..

(ii) Previously, an Appeal, bearing No. 32/2018, was filed by the

Petitioner in this Court against the decision dated 28.03.2018 of the Forum. The said case was related for the period 14.03.2015 to 14.09.2017 for Rs. 2,60,401/- as demand raised vide RBS no. 110/2017 dated 25.9.2017 and demand raised afterwards making total demand of Rs. 43,70,110/-.The said amount was charged due to difference of tariff as per Instruction 4.3.3 of Supply Code. The reason for this demand was due to wrong billing of both the cluster members, as the billing was to be done as per Instruction 4.3.3 of Supply Code independently on the basis of 66 kV meter consumption proportionately done on the basis of 11 kV meters, but in the SAP system, the billing was done on 11 kV consumption instead of proportionate consumption of 66 kV meter calculated on the basis of 11 kV meters. The amount of demand raised was charged as short assessment detected by Centralised Billing Centre (CBC).The present case was not a refund case.

(iii) In the instant case, the Petitioner claimed refund for the period

16.9.2014 to 14.3.2015 on the basis of decision dated 28.11.2018 of this Court in a similar case of the petitioner for the subsequent period. The present Appeal filed by the Petitioner was not maintainable, as the decision dated 28.11.2018, was not applicable for this period.

(iv) The refund as claimed in the present Appeal was not maintainable

 on the following grounds:

1. The period of refund related to old instructions as contained in

9.3(b) of ESIM and Clause 5.3 of Conditions of Supply (COS) billing upto 14.3.2015 (reading date ) was made in the name of lead member of cluster M/S Manglam Recycling Pvt. Ltd. A/c W11-EST1-00314 correctly on 66 kV meter consumption as per Instruction 9.3(b) of ESIM, which read as under:

*"The supply on the basis of consumption recorded at 33 kv or higher voltage will be billed for electricity charges alongwith electricity duty, octroi and fuel surcharge. Electricity and other charges will be apportioned to the individual consumers in proportion to the readings of meters installed on the 11 kv feeders of each consumer. Power factor surcharge/incentive, if any, will also be levied / allowed on the basis of readings recorded on the 11kv feeders of each consumer."*

Instruction No. 5.3(b) of COS was also reproduced as under:

*"The supply on the basis of consumption recorded at 33 kv or higher voltage will be billed for electricity charges along with electricity duty, octroi and fuel surcharge. Electricity and other charges will be apportioned to the individual consumers in proportion to the readings of meters installed on the 11 kv feeders of each consumer. Power factor surcharge/incentive,if any, will also be levied / allowed on the basis of readings recorded on the 11kv feeders of each consumer."*

1. The energy bills after 14.3.2015 was raised for independent cluster

members on kVAh consumption and new rules as contained in Instruction No 4.3.3 of Supply Code, hence, the decision dated 28.11.2018 was not applicable on the old billing prior to 14.3.2015.

1. The energy bills prior to 14.3.2015 were raised in the name of

Manglam Recycling Pvt. Ltd and being lead member, any dispute relating to this period could be raised by Manglam Recycling Pvt. Ltd only, hence, Tharaj Casting was not authorised to file any case for this period directly. Therefore, the present Appeal was liable to be dismissed.

1. Moreover, the connection of M/S Manglam Recycling was

disconnected permanently vide PDCO No 31/88570 dated 21.6.2017, effected on 21.6.2017, due to non payment of energy bills for the period from 08/2015 to 06/2017 and Respondent- PSPCL had already filed a Suit for Recovery, against the Petitioner, for Rs. 41,79,0008/- in the Civil Court at Ludhiana in the year 2018. Therefore, the refund could not be allowed due to defaulter consumer and filing of Court Case by the PSPCL.

1. 66 kV Meter (PBB-48471), tested by M/S Yadav Measurements

Pvt. Ltd. on 12.3.2018, was installed on 29.2.2016 vide MCO No 98/86573 dated 12.10.2015 due to the reason of difference of RTC time and IST time (MMTS report dated 29.2.2016) in the old Meter no. PBB-37371.

1. 66kV Meter, bearing No PBB-37371, was changed and checked in

the ME Laboratory vide Store Challan No. 201 dated 2.3.2016 and found working in permissible limits.

1. The decision dated 28.11.2018 of this Court in Appeal

No. 32/2018 was not applicable in the present case relating to period (16.09.2014 to 14.03.2015) i.e before 29.2.2016 (change of 66kV Meter) of refund as claimed by the Petitioner, hence, the claim raised by the Petitioner in the present Appeal was totally wrong and not maintainable.

1. The Meter remained working correctly during this period and the

energy bills for this period were correctly raised on 66 kV consumption in the name of M/S Manglam Recycling and the Petitioner deposited the said amount without any protest, therefore ,the present Appeal deserved dismissal as decided by the Forum.

1. The energy bills for the months of 03/2014 to 14.3.2015, as detailed

below, were made on actual consumption of 66 kV Meter as single energy bill in the name of M/S Manglam Recycling as per old instructions contained in Instruction 9.3(b) of ESIM and clause 5.3 of Conditions of Supply (COS).

|  |  |  |  |
| --- | --- | --- | --- |
| READING DT.OLD | READING DT.NEW | KVAH | PF |
| 14.2.2015 | 14.3.2015 | 810000 | 0.90(this meter was changed on dt29.2.16) |
| 16.1.2015 | 14.2.2015 | 996000 | 0.94 |
| 17.12.2014 | 15.1.2015 | 1044000 | 0.94 |
| 15.11.2014 | 17.12.2014 | 1086000 | 0.91 |
| 15.10.2014 | 15.11.2014 | 837333 | 0.90 |
| 66KV METER CHANGED(MTR NO PBB37371) ON 13.11.2014 |  |  |  |
| 16.9.2014 | 15.10.2014 | 802000 | 0.90 (This meter was changed on 13.11.14) |
| 16.8.2014 | 16.9.2014 | 989333 | 0.89 |
| 17.7.2014 | 18.8.2014 | 882000 | 0.89 |
| 14.6.2014 | 17.7.2014 | 895333 | 0.88 |
| 14.5.2014 | 14.6.2014 | 772667 | 0.89 |
| 14.4.2014 | 14.5.2014 | 664667 | 0.89 |
| 14.3.2014 | 15.4.2014 | 888587 | 0.89 |

(v) The above data clearly showed that before change of Meter on

13.11.2014, the Power Factor rose to 0.90 and after change of said Meter, the Power Factor during the months 11/2014 , 12/2014 and 3/2015 also remained in the range of to 0.90 to 0.91. It showed that the Energy Meter was working O.K for the period from 03/2014 to 03/2015 and billing for this period was correctly done on 66 kV consumption, hence no refund was liable to be paid.

(vi) As per instructions contained in Instruction No. 5.3(b) of ESIM, the

billing in the cluster case was to done on 66 kV consumption which was correctly done prior to 14.03.2015 as the period involved in the present Appeal, therefore the Appeal was liable to be dismissed.

(vii) In view of the submissions made above, the Appeal may be

 dismissed.

**4.** **Analysis:**

The issues requiring adjudication are the legitimacy of the pleas of the Petitioner regarding:

1. The maintainability of the present Appeal which relates to

 dispute involving the period from 16.09.2014 to 14.03.2015.

1. Revising the billing for the said disputed period by taking line

loss as 1% and refunding the amount so found excess with interest.

*The issues emerging in the case are deliberated and analysed as under:-*

**Issue No. (i)**

 Petitioner’s Representative (PR) contended that in fact, the Petitioner was paying exaggerated difference of 66 kV and 11 kV consumption from 09/2014, but this Court set aside the unreasonable charges on this account from 14.03.2015 to 14.09.2017 only on account of its inability to go beyond the scope of Appeal. Therefore, the Petitioner raised the issue of refund from 16.09.2014 to 14.03.2015 before the CGRF, Ludhiana, who declined to entertain the Petition on the plea of limitation and non-interference in the case decided by this Court quoting Regulation 2.27 of PSERC (Forum and Ombudsman) Regulations- 2016. While the decision dated 28.11.2018 of this Court related to the period from 14.03.2015 to 14.09.2017, the present Appeal was filed for the period from 16.09.2014 to 14.03.2015. As such Regulation 2.27 of PSERC (Forum and Ombudsman) Regulations- 2016 did not apply to the present case. Though the matter was the same, the period was different.

The Respondent contested the plea of the Petitioner’s Representative (PR) and stated that in the present case the Petitioner claimed refund for the period 16.9.2014 to 14.3.2015 on the basis of decision dated 28.11.2018 of this Court in a similar case of the petitioner for the subsequent period. The present Appeal filed by the Petitioner was not maintainable, as the decision dated 28.11.2018, was not applicable for this period.

 In this connection, it is worthwhile to reproduce the order dated 19.06.2019 observing as under:

“Forum observed that as the dispute in question relates to a period of 09/2014 to 02/2015 which is time barred. Further, Ombudsman has already decided the case with same dispute of a different period, therefore as per regulation 2.27 of Punjab State Electricity Regulatory Commission (Forum and Ombudsman) Regulations,2016,the case cannot be considered for registration in Forum”..

*After considering the oral and written submissions made by both the sides, observations ibid of the Forum and facts and circumstances of the case, I am of the view that rejection of the present Appeal due to its being time Barred ( despite the fact that Appeal No.32/2018 of identical/nature but for different period was decided by this Court on 28.11.2018) would deprive the Petitioner of the opportunity required to be afforded to be heard on merits with a view to meet the ends of ultimate justice. Accordingly, it will be just and fair to entertain and consider the present Appeal.*

**Issue No. (ii)**

Petitioner’s Representative (PR) next contended that

it stood established from the findings in Petitioner’s Appeal No.32 of 2018 that some defect took place in connections of 66 kV Cluster Meter in 09/2014, as a result of which, the difference between consumption recorded at 66 kV and 11 kV touched unreasonable figure of more than 9% whereas it was always less than 1% before 09/2014 and after setting right the connections on 12.03.2018. The Power Factor shown at 66 kV from 09/2014 to 12.03.2018 remained in the range of 0.92 to 0.94 against 0.99 shown at 11 kV. The Power Factor shown at 66 kV also shot up to 0.99 after setting right the connections and the difference in consumption at 66 kV and 11 kV also came down drastically to less than 1%. Petitioner’s Representative (PR) added that on the basis of findings mentioned above, this Court had concluded that 66 kV Cluster Meter was showing more kVAh consumption than actual on account of the defect in 66 kV Meter connections and set aside the undue charges with the direction that the recoverable amount may be worked out by taking 1% line losses.

 I find that the Respondent, in its written reply, provided details of energy bills for the period from 14.03.2014 to 14.03.2015 and stated that the same were prepared on actual consumption of 66 kV Meter as Single energy bill in the name of Manglam Pvt. Ltd. as per Instruction No.9.3 (b) of ESIM and Clause 5.3 of Conditions of Supply. The Respondent added that as per above consumption details brought on record, Power Factor rose upto 0.90 before change of Energy Meter on 13.11.2014 whereafter, Power Factor remained in the range of 0.90 to 0.91 during the months of 11/2014, 12/2014 and 03/2015. This showed that the working of the Energy Meter was O.K from 03/2014 to 03/2015 and billing for this period was correctly done on 66 kV consumption, hence, no refund was liable to be paid as claimed in the Appeal.

 I also find that on the request of the Petitioner, the testing of 66 kV Sub-station at Petitioner’s end was checked by the Addl. S.E, Protection Division No.2, Ludhiana and issued report vide memo. No. 976 dated 06.01.2015.

 As per evidence on record, there is no denying the fact that the present Appeal is identical to the Appeal No.32 of 2018 (filed by the Petitioner and not by Lead Partner, Manglam Recycling Pvt. Ltd.) decided by this Court on 28.11.2018.

 I observe that before coming into effect of Supply Code-2014(applicable from 01.01.2015), reading of 66kV Energy Meter installed at consumer end was taken and bill was issued to the Lead partner(i.e Manglam Recycling Pvt.Ltd.) . Accordingly, the Representative of the Respondent was asked during hearing dated 17.10.2019 as to whether separate readings of the Energy Meters installed on the 11kV site of the Cluster member was taken or not. In response, the Respondent intimated that it would provide the information, if available, after checking the record. The Petitioner stated that it took the daily readings of 11kV Energy Meter at 8AM. Then the Respondent was directed to bring on record the separate reading of the Energy Meter relating to the disputed period of the Cluster member on the next date of the hearing i.e 29.10.2019. Accordingly, the Respondent submitted the separate reading of the 11kV Energy Meter of the Cluster member for the period from 16.09.2014 to 14.03.2015. Subsequently, the Petitioner also supplied the copy of register showing the reading taken of 11kV Energy Meter installed at its end vide e-mail dated 25.11.2019 on being directed by this Court memo no.1090 dated 25.11.2019.

 I observe from the perusal of records relating to readings of 11kV Energy Meter for the period from 16.09.2014 to 14.03.2015, supplied by both the Petitioner and Respondent, that the figures are more or less the same.

 I am of the view that the charged amount equivalent to differential energy recorded at Petitioner’s 66 kV Sub-station and 11 kV Energy Meter installed individually is not fair and genuine. The Petitioner definitely deserves relief due to excess billing as proved from the evidence coming from the perusal of Consumption Data/Power Factor (PF) before and after conduct of testing of 66 kV and 11 kV Energy Meter by the Accredited Testing House on 12.03.2018. Though, the Petitioner requires to bear maximum limit of losses, but again the fact remains that its actual T&D losses have been recorded in the range of less than 1% after correction of the connections on the said date i.e.. 12.03.2018.

**5. Conclusion**:

From the above analysis, it is concluded that billing of the Petitioner’s account for the period from 16.09.2014 to 14.03.2015 is required to be done by taking line losses as 1% and amount found excess is required to be refunded without interest.

**6.** **Decision:**

**As a sequel of above discussions, the order dated 19.06.2019 of the CGRF, Ludhiana in Case No. T-0173 of 2019 is set aside. It is held that account of the Petitioner for the period from 16.09.2014 to 14.03.2015 shall be overhauled as per conclusion arrived at in Para-5 above. It is also held that payment of refund due on this account shall be made without interest to the Petitioner through future energy bills.**

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

**8.** 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)

November 28, 2019 Lokpal (Ombudsman)

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