

**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. 06/2023**

**Date of Registration : 24.01.2023  
Date of Hearing : 06.02.2023, 10.02.2023  
Date of Order : 10.02.2023**

**Before:**

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

**In the Matter of:**

M/s. Chugh Industries,  
Kahne Wala Road,  
Jalalabad.

**Contract Account Number: 3002310033 (LS)**

...Appellant

Versus

Senior Executive Engineer,  
DS Division, PSPCL,  
Jalalabad.

...Respondent

**Present For:**

Appellant: Sh. Ashok Dhawan,  
Appellant's Representative.

Respondent : 1. Er. Vipin Kumar,  
Asstt. Executive Engineer,  
Suburban Sub Divn., PSPCL, Guru Harsahai.  
2. Sh. Gian Chand, UDC.

Before me for consideration is an Appeal preferred by the Appellant against the decision dated 23.12.2022 of the Corporate Consumer Grievances Redressal Forum, Ludhiana (Corporate Forum) in Case No. CF-168/2022 deciding that:

*“Action be taken as per the conclusion arrived at point (vii) above.”*

Point (vii) of the decision dated 23.12.2022 of the Corporate Forum in Case No. CF-168/2022 is reproduced as under:-

*“Forum have gone through the written submissions made by the Petitioner in the petition, written reply of the Respondent, rejoinder by Petitioner, oral discussions made by Petitioner along with material brought on record by both the parties. Keeping in view the above discussion and analysis above, Forum came to the unanimous conclusion on the issues raised as per point (vi) above, as under:*

- i. As the petitioner agreed to the reply of the Respondent, therefore, there is no need of interference of the Forum on this issue. However, interest under Reg. 17.3 of Supply Code-2014, is disallowed.***
- ii. The amount of Rs. 253409/- charged in the bill of 09/2020 is correct and recoverable.***
- iii. This matter has already been decided in case no. CF-095/2022. Regarding non implementation of the decision, petitioner can avail the appropriate remedy as per PSERC Forum & Ombudsman (2<sup>nd</sup> amendment) Regulation-2021.***
- iv. As the petitioner agreed with the calculation of TOD rebate from the period 2017-18 & 2018-19 therefore, there is no need of interference of the Forum on this issue. TOD rebate prior to the years 2017-18 is not allowed being time-barred.***

*The revised amount due to/from Petitioner be refunded/recovered accordingly as per the instructions of Corporation.”*

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

A scrutiny of the Appeal and related documents revealed that the Appeal was received in this Court on 24.01.2023 i.e. within the period of thirty days of receipt of the decision dated 23.12.2022 of the CCGRF, Ludhiana in Case No. CF-168/2022. The Appellant was not required to deposit the requisite 40% of the disputed amount as it was a refund case. Therefore, the Appeal was registered on 24.01.2023 and copy of the same was sent to the Addl. Superintending Engineer/ DS Divn., PSPCL, Jalalabad for sending written reply/ para wise comments with a copy to the office of the CCGRF, Ludhiana under intimation to the Appellant vide letter nos. 90-92/OEP/A-06/2023 dated 24.01.2023.

## **3. Proceedings**

With a view to adjudicate the dispute, a hearing was fixed in this Court on 06.02.2023 at 12.00 Noon and intimation to this effect was sent to both the parties vide letter nos. 118-19/OEP/A-06/2023 dated 30.01.2023. As scheduled, the hearing was held in this Court on 06.02.2023 and arguments of both the parties were heard. The Respondent submitted revised reply vide Memo No. 661 dated 06.02.2023. The same was taken on record and a copy of the same

was handed over to the Appellant's Representative (AR) by the Respondent. AR requested for another date to study the calculations of Sundry Allowances allowed to the Appellant as provided in the revised reply of the Respondent. The Court allowed the same and directed both the parties to reconcile the issues related to the case by sitting together in the office of the Respondent on 08.02.2023 and resolve the maximum issues.

The next date of hearing in this case was fixed for 10.02.2023 at 12.00 Noon. Both the parties were directed to attend the Court on said date and time. The copy of proceedings dated 06.02.2023 were sent to both the parties vide letter nos. 153-54/OEP/A-06/2023 dated 06.02.2023. As scheduled, the hearing was held in this Court on 10.02.2023 and arguments of both the parties were heard.

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

**(A) Submissions of the Appellant**

**(a) Submissions made in the Appeal**

The Appellant made the following submissions in its Appeal for consideration of this Court:-

- (i) The Appellant was having a LS Category Connection, bearing Account No. 3002310033 with sanctioned load as 500kW/ 450 kVA under DS Division, PSPCL, Jalalabad. The connection was permanently disconnected on 06.02.2022.
- (ii) The Appellant submitted that this Appeal was being filed in continuation of Appeal No. 61/2022 of this Hon'ble Court in which it was decided by this Court that the left-out issues be remanded back to the CCGRF. The Case was again registered by the CCGRF and was decided on 23.12.2022.
- (iii) The Appellant had deposited a sum of ₹ 12,27,109/- from time to time on account of ACD/ Meter Security but only a sum of ₹ 8,05,569/- was credited to his account after many years. Therefore, a sum of ₹ 2,61,573/- on account of interest and a sum of ₹ 1,13,015/- on account of interest on interest had become adjustable towards the Appellant's account. Except interest on interest for ₹ 1,13,015/-, other issues regarding up-dation of ACD/ MS and interest as due up to date had been settled in favour of the Appellant. The Respondent's office had assured before the Hon'ble

Forum to adjust and refund after being pre-audited. So, the issue regarding pending interest on interest was being requested as Appeal.

- (iv) A sum of ₹ 2,53,409/- was wrongly charged to the Appellant after more than 2 years in violation of the instructions of the PSPCL as mentioned vide Regulation No. 32.2 of the Supply Code, 2014. The amount related to the arrears for the months of 05/2017 & 06/2017, which was charged in the bill for the month of 12/2020. This issue was decided in the favour of the Respondent office, hence Appeal was being requested now.
- (v) The Appellant had applied for extension in Contract Demand from 350 kVA to 450 kVA and change of nature of industry from Mixed Load Category to General Category on 13.11.2017, which was made applicable during the month of 01/2018 after completion of some formalities. But surprisingly, the kind of industry was not changed upto 02/2022 and billing was being done wrongly as Mixed Load Industry. Therefore, the account was needed to be overhauled from 18.01.2018 upto the date of permanent disconnection i.e. 06.02.2022, as per tariff of General Industry. This issue was decided by the Corporate Forum in favour of the Appellant while deciding Case No. 95/2022. However, the issue regarding pending interest under Regulation No. 35.1.3 of the

Supply Code was still pending, hence this was being included in the present Appeal.

- (vi) **TOD Rebate not allowed:** TOD Rebate was allowed only up to 11/2015 but from 12/2015, TOD Rebate was not allowed for the night consumption from 22.00 hrs to 06.00 hrs. As a result, no benefit for TOD Rebate was allowed for the period from 12/2015 to 4/2019. The Forum decided to allow the TOD Rebate for the years 2017-18 & 2018-19 in favour of the Appellant. However, TOD Rebate for the years 2015-16 and 2016-17 was not allowed being time barred in the opinion of the Forum. Therefore, issue regarding TOD Rebate for the years 2015-16 & 2016-17 was being requested along with interest payable for the excess amount received by the Respondent office as admissible under Regulation No. 35.1.3 of the Supply Code, 2014, as part of the present Appeal.
- (vii) The Case was decided on 23.12.2022, but the copy of decision was received on 03.01.2023 by hand from the office of the Secy./ CCGRF. Therefore, this Appeal was filed within 30 days. The following grounds were presented before this Hon'ble Court for the consideration because the Appellant was facing so many hardships due to the negligence of the officials of the Respondent office.

a) **Refund of ₹ 1,13,015/- on account of interest on interest.**

The actual issue was that the Appellant had deposited ₹ 12,27,109/- on account of ACD/ MS, but the Respondent office had updated ₹ 8,05,569/ only, in the ACD account of the Appellant after a gap of many years. The Respondent office had agreed to pay the interest and up-dation of ACD of ₹ 12,27,109/-. But despite the fact that the Respondent admitted lapses on their part, yet the Forum had rejected the demand for adjustment of ₹ 1,13,005/- on account of interest on interest without mentioning any reason for the rejection of interest on interest, which was as per the PSPCL's own regulation approved by the Hon'ble PSERC, i.e. Regulation 17.4 of the Supply Code, 2007 and Regulation 17.3 of the Supply Code, 2014 and adopted by the PSPCL. Regulation 17.3 & 17.4 are hereby produced as under:-

**“17. Interest on Security (consumption) – Supply Code-2007.**

*17.1 The Licensee will pay interest on Security (consumption) at the SBI's Long Term PLR prevalent on first of April of the relevant year, provided that the Commission may at any time by notification in official Gazette of the State specify a higher rate of interest.*

*17.2 The Licensee will indicate the amount becoming due to a consumer towards interest on the Security (consumption) in the first bill raised after thirtieth of April every year.*

*17.3 The interest will be credited to the account of a consumer annually on first day of April each year and will be adjusted on first May of every year against the*

*outstanding dues and/or any amount becoming due to the Licensee thereafter.*

*17.4 In the event of delay in effecting adjustments due to the consumer as per Regulation 17.3, the Licensee will for the actual period of delay pay interest at twice the SBI's Short Term PLR prevalent on first of April of the relevant year.*

**17. INTEREST ON SECURITY (CONSUMPTION) AND SECURITY (METER)- Supply Code-2014**

*17.1 6 [The distribution licensee shall pay interest on Security (consumption) and Security (meter) at the Bank Rate (as on 1st April of the year for which interest is payable) as notified by RBI.]*

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

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

From the above, it was very clear that there were no exceptions and in the event of delay, the Respondent office was liable to pay interest on interest @ rates as mentioned therein up to the date of payment. It was further added that it was the duty of the Respondent office for timely up-dation of the amount of ACD/ MS and to allow the amount of interest through the bill to be issued on after 1<sup>st</sup> of April every year, in which the concerned office had failed. The term interest on interest was provided to cover the loss of consumer due to

devaluation of money from time to time. Moreover, the Respondent had never objected to allow the same as per Regulation of the PSPCL as mentioned above. The Appellant was suffering very badly due to non-updation of ACD/ MS, because the rate charged by the Bank for lending of money was much higher than the rate allowed under Regulation 17 of the Supply Code. Therefore, in the interest of justice, the same should be allowed. It was further added that there was no Regulation in the Supply Code nor in any other Regulation nor as per the law of land that interest on interest can only be given if the consumer had tendered an application. It was the sole responsibility of the Respondent office to ensure timely up-dation and to pay / credit interest through the first bill issued in the month of April every year, as per Regulation 17 of the Supply Code. In case of delay, interest on interest became payable automatically.

- (b) Time barred amount of ₹ 2,53,409/- was wrongly charged to the Appellant's account, which was related to the period for the months of 05/2017 & 06/2017. The short assessment was pointed out by the audit vide Half Margin No. 62 dated 07.11.2017, but the said amount was charged in the bill for the month of 12/2020 after a gap of more than 3 years, against the

own rules of the PSPCL. The Forum erred while deciding the case as per Regulation 32.2 of the Supply Code, 2014, reproduced as under:–

*“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.”*

The reply of the Respondent’s office did not hold the ground as submitted before the Forum. The amount which was more than 2 years old should have been appeared as arrear in the bills issued every month, but the disputed amount ₹ 2,53,409/- appeared first time in the bill for the month of 12/2020. Thus, both conditions as mentioned above were not completed in the reply of the Respondent office. If the amount belonged to more than 2 years old, it should have been shown as recoverable in the bills. No supplementary bill was issued after issue of notice vide Memo No. 456 dated 29.03.2018 by the office of AE/City Sub-Division, Jalalabad and 2 years period from 29.03.2018 to 28.03.2020 had also expired, whereas the

Respondent's office charged ₹ 2,53,409/- in the bill for the month of 12/2020, which was not deposited by the Appellant.

Forum observed that Supreme Court of India in the Civil Appeal No. 7235 of 2009 titled as M/s Prem Cottex Vs Uttar Haryana Bijli Vitran Nigam Ltd. & Ors while deciding appeal observed in paras 24 & 25 of this judgment 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", appear in Subsection (2).*

On perusal of above Para's & complete judgment 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 the Licensee even after two years, hence the amount is rightly charged."

In this regard it was humbly requested that decision of the Forum was not only illogical but also irrelevant, because the said judgement of the Hon'ble Supreme Court related to different issues and fully supported the version of the Appellant. The Forum had misquoted while deciding the issue in this case, which was now described here as under –The Hon'ble Supreme Court of India while delivering Judgement in Case No. CA –7235 of 2009 have emphasised on 3 no. issues under Section 56 of Electricity Act-2003 about beginning of period of two years from the date on which it became due and period of limitation regarding recovery and third one regarding disconnection. So, for the question of disconnection was concerned, it was not issue in the petition nor in this Appeal therefore, it was irrelevant to discuss here. Secondly, the period of limitation begins, when the mistake was detected under Section 17(1) (c) of the Limitation Act-1963. The Appellant had not claimed any deficiency in service of the Licensee.

Now, the only issue which the Appellant claimed was that as described in the Section 56 (2) of the Electricity Act -2003:-

*“ Notwithstanding anything contained in any other law for the time being in force, no sum due from any consumer, under Regulation 32.2 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.”*

The question of the period of beginning of 2 years had also been well defined in the above-mentioned judgement. In this case, the mistake for not charging of MMC was pointed out by the Audit vide Half Margin No. 62 dated 17.11.2017 and the demand for recovery was raised by AE/ City Sub Divn., Jalalabad vide Memo No. 456 dated 29.03.2018 and this fact had been admitted by the Respondent's office and a copy of the same was also submitted to the Forum. Thus, the period of 2 years started from 30.03.2018 and ended on 29.03.2020.

**During this period sum due as arrear was not mentioned on any of the bills issued.** Moreover, this fact was automatically proved from the second notice issued by the office of AE/ City Sub Divn, Jalalabad vide Memo No. 1547 date 19.08.2020. Hence, the demand raised for ₹ 2,53,409/- was in clear violation of Regulation 32.2 of the Supply Code, 2014/ Section 56 (2) of the Electricity Act, 2003 and also in violation of Limitation Act-1963- Section 17(1) (c). Even the period of 3 years had been passed from the detection of mistake i.e. 17.11.2017 as pointed out vide Half Margin No. 62 as mentioned above.

(c) **Refund of difference of billing for the period 01/2018 to 02/2022.**

The Appellant was a mixed load LS Consumer and had got changed nature of industry from Mixed to General Industry. However the Respondent office failed to issue bills as General Industry tariff and therefore, excess billing was requested to be refunded. The Forum decided the issue in the favour of the Appellant and a sum of ₹ 7,65,079/- approximately was required to be refunded. The refund was still awaited. Moreover, as the excess amount was recovered from the Appellant, therefore he was entitled for interest for the period of excess recovery to the period of refund as per Interest act. PSPCL was legally bound for refund of interest as per Regulation 35.1.3 of the Supply Code, 2014. A sum of ₹ 1,34,750/- was due at the time of filing the Petition before the CGRF, Patiala and the Respondent office was liable for the refund of interest upto the date of payment. Regulation 35.1.3 is hereby reproduced here as under:-

*“35.1.3 [If on examination of a complaint, the distribution licensee finds a bill to be erroneous, a revised bill shall be issued to the consumer indicating a revised due date of payment, which shall not be earlier than seven days from the date of delivery of the revised bill to the consumer. If the amount paid by the consumer under Regulation 35.1.1 is in excess of the revised bill, such excess amount shall be refunded*

*through adjustment first against any outstanding amount due to the distribution licensee and then against the amount becoming due to the distribution licensee immediately thereafter.*

*Provided that in case a consumer pays excess amount erroneously due to typographical error in figures while making payment of his electricity bill(s) by digital means, such excess amount paid by consumer shall be refunded after verifying the genuineness of the case,*

*Provided further that in case the refundable amount is more than average bill of the consumer for more than 3 billing cycles, the amount in excess of average bill for 3 billing cycles shall be refunded through cheque.*

*The distribution licensee shall pay to the consumer interest on the excess amount at SBI's Base Rate prevalent on first of April of the relevant year plus 2% from the date of payment till such time the excess amount is adjusted.]”*

It was clear from the judgment of this case that it was proved that bills issued for the period as mentioned above were incorrect and the Respondent office admitted the fact.

Therefore, payment of interest was legal as per law.

**(d) Refund of TOD Rebate for the years 2015-16, 2016-17, 2017-18 and 2018-19.**

In this regard, it was submitted that the Appellant was entitled for TOD Rebate for the above-mentioned period. The Respondent's office allowed the TOD Rebate up to the month 11/2015 and the same was stopped from 12/2015 and the Appellant was deprived of rightful rebate as it was allowed vide different circulars issued from time to time by the PSPCL e.g. CC -16/2015 for the period 01.10.2015 to 31.03.2015, CC

28/2016 for the period 01.10.2016 to 31.03.2017, CC 48/2017 for the year 2017-18, CC 35/2018 for the year 2018-19 etc.

**The Hon'ble Forum had considered the matter and allowed the TOD rebate for the years 2017-18 & 2018-19, as under: –**

*“Petitioner contended that TOD rebate was allowed only upto 11/2015 but was not allowed for the period from 12/2015 to 04/2019. So, the same may be allowed now. In this regard, Respondent stated that the rebate of 2015-16, 2016-17 was time barred and submitted calculations of TOD rebate of 2018-19 on hearing dated 13.12.2022 and calculation of TOD rebate for the year 2017-18 on hearing dated 20.12.2022. Petitioner agreed with the calculations submitted by the Respondent. Forum observed that as the petitioner agreed with the calculation of TOD rebate from the period 2017-18 & 2018-19 therefore, there is no need of interference of the Forum on this issue. TOD rebate prior to the years 2017-18 is time-barred.”*

Thus, only the TOD Rebate for the years 2017-18 & 2018-19 was approved and the legitimate rebate for the years 2015-16 & 2016-17 was not approved. The Forum ignored the following contentions of the Appellant as presented before the court, which was against the rules of natural justice but also against the law of land too. The extracts of the rejoinder in reply of ASE, Jalalabad were as under:

*“The reply of the Defendant’s office showing the claim for the time period 2015-16, 2016-17 and 2017-18 as time barred in view of Reg. no. 2.25 under CCHP of ESIM does not stand in the eyes of law, as laid down in the Constitution*

of India under Limitation Act-1963. The Reg. 2.25 as referred above refers to the Jurisdiction point of view for the Forum, which is not a Law of Land. The Law of Land from the Time barred view is as under:-

As per law of Limitation Act-1963 of the Constitution of India, clause no. 17 – **“The period of limitation shall not begin to run until the plaintiff or applicant has discovered it, or in the case of a concealed document, until the plaintiff or the applicant first had the means of producing the concealed document or compelling its production.”**

Thus, defendants have wrongly presumed it a time barred case. The petitioner had discovered mistake when he got checked / audited electricity accounts in September-2021, therefore, as per law of land as mentioned period of 3 years becomes 09/2021 to 08/2024 is valid for recovery. A written notice was served to the office of AE, City S/Divn. PSPCL, Jalalabad on dated 18.10.2021, which was duly acknowledged by the office, but no reply was given nor agreed to the contents of the notice. Copy attached as **Ann.E.**

To elaborate the definition of Regulation 2.25 of CCHP is hereby reproduced as –

**“The Forum shall entertain only those complaints where the representation is made within 2 years from the date of cause of action in case the complainant approaches the Forum directly or within 2 months from the date of receipt of the orders of respective Dispute Settlement Committee constituted under CCHP. Provided that the Forum may, for reasons to be recorded in writing, entertain a complaint which does not meet the aforesaid requirements.”**

**Therefore, it is clear that Regulation 2.25 refers to the jurisdiction of the Forum and not about the limitation period of the cases** and the jurisdiction of the Forum which can be extended by the Forum itself for the reasons to be recorded in writing. **It means the Regulation 2.25 of ESIM has nowhere described about the time period of the claim so far limitation is concerned.**

Sir, second important question is how the defendants have calculated the period of 2 years, which is also contrary to the

*provisions for limitation period, as described in the Constitution of the India, under Act of limitation-1963.”*

Sec. 17(1) (c) is clear that limitation period shall not run until the petitioner or applicant has not discovered. Moreover, the Forum was a competent authority to extend the period beyond 2 years for the reasons to be recorded in writing. But the Forum had never directed to the Appellant to submit the reasons for condonation of delay. A period of more than 2 years had passed away due to Covid-19, even the Hon'ble Supreme Court issued a stay order for the period 14.03.2020 to 31.05.2022. Therefore, it was must for the Forum to provide an opportunity to the Appellant for asking the reasons for delay.

It is further added that it was clear that Appellant, being illiterate, was unable to understand the complications of bill where details were provided neither regarding rebates, nor about rates and even no calculations were provided during the period from years 2015 to 2019. No circular was got noted from the Appellant or no training was given regarding to check complex calculations of bill which were without any detail. The officials of the PSPCL who were responsible for the correctness of bills also failed to watch the rights of genuine large supply consumer, and also failed to watch it for long period of 4 years continuously. The office of CE/ IT Cell, Patiala, ASE/ Centralised Billing Cell, Bathinda and Distribution

officials such as UDC/ RA/ AE etc. and also the Audit failed to point out the shortcomings in the bills or had knowingly concealed the facts. If so many large numbers of officials/ officers were unable to detect the deficiency in a bill for longer period of 4 years, then how responsibility for checking of bills can be shifted upon the Consumer who was neither trained for billing system nor were provided with requisite details as already mentioned. There was no such clause in the Agreement Form that consumer himself will be held responsible for the mistakes and losses caused by the officials of the Licensee. The mistakes in this regard were only detected when the Appellant got audited of his electricity bills from an expert during the month of 10/2021 and a written notice in this regard was served upon the office of AE/ City Sub Divn., Jalalabad on 18.10.2021. Thus, the claim of the Appellant was valid for the period 18.10.2021 to 17.10.2024, as per Sec. 17 (1) (c) of the Limitation Act-1963. Therefore, it was not justified to side line the most genuine claim of TOD Rebate for the period of 2015-16 & 2016-17 as the Licensee was fully responsible for mistakes of its officials. If the recovery for the time barred or any period can be affected as claimed in the judgment, then why the refunds cannot be allowed for the mistakes of its officials. When any short assessment can be recovered by the Licensee, then why excess

assessment can't be refunded. The PSPCL was a public utility department and works for the welfare of public.

- (ix) The Appellant humbly requested to consider the Appeal and accept it otherwise the Appellant who was already suffering losses would suffer an irreparable loss.

**(b) Submissions made in Rejoinder**

The Appellant submitted the following rejoinder for consideration of this Court:-

- (i) The reply submitted by the Respondent that a sum of ₹ 7,55,089/- had been got audited from the quarter concerned was incorrect that amount of refund included TOD Rebate for the year 2017-18 & 2018-19. The Corporate Forum, Ludhiana had allowed TOD Rebate for the period 2017-18 means for the period 4/2017 to 3/2018, but the Respondent office had allowed only for the period 1/2018 to 3/2018. The calculation sheet attached with the reply of the Respondent had shown the period. As per Annexure-K, the additional units eligible for the period from 04/2017 to 12/2017 for off peak hours were 1,81,921 and for the on peak hours were 13,020. Thus, the following amount needed to be refunded as

- a) Units for off peak hours =  $29155 \times \text{Rs. } 1.00 = \text{₹ } 29,155/-$  (for 4/2017, 5/2017 & 10/2017)
- b) Units for 11/2017 & 12/2017 =  $152766 \times 1.25 = \text{₹ } 1,90,957/-$
- c) Units for on peak hours =  $13020 \times 2 = (-)\text{₹ } 26,040/-$

- d) ED against c=₹ 4,687/-
- e) SOP Refundable=₹ 1,94,072/-
- f) ED @ 18%=34933-4687=₹ 30,246/-

**Total more refundable=₹ 2,24,319/-**

- (ii) A sum of ₹ 12,27,109/- on account of ACD/Meter Security was correct.
- (iii) A sum of ₹ 3,25,854/- payable as interest to the Appellant was correct.
- (iv) Moreover, it was further wrong that amount of pending bill at the time of PDCO i.e. 06.02.2022 was ₹ 10,52,851/- which was clearly evident that amount of bill for the month 02/2022 was ₹ 9,03,735/- which included a sum of ₹ 3,705/- as surcharge. Regulation 33.4 of Supply Code-2014 is reproduced as under:-
 

**“33.4.1 [Where an agreement for supply of electricity is terminated as per the provisions of the Supply Code-2014, the distribution licensee shall refund the Security (consumption) and Security (meter), after making adjustments for the amounts outstanding against the consumer within one month of the date of termination of the agreement. If a refund due is delayed beyond a period of one month of termination of the agreement, the distribution licensee shall, without prejudice to other rights of the consumer, pay interest on such refund for such period of delay at Bank Rate (as on 1<sup>st</sup> April of each year) as notified by RBI plus 4%.]”**
- (v) Thus the adjustment of ACD/AACD/Meter Security was to be carried out on or before 06.03.2022, against the amount of the outstanding bill of ₹ 9,03,735/-. The amount of outstanding ACD/

AACD stood at ₹ 12,27,109/- alongwith pending interest of ₹ 3,25,854=₹ 15,52,963/- besides refundable amount on account of TOD rebate for the year 2017-18 & 2018-19 was also available for adjustment. Other refund on account of difference of General Industry and Mixed Load Industry as decided by the Corporate Forum, Ludhiana was also available with the Respondent office. But the Respondent had failed to act according to the instructions of PSPCL as mentioned above. Therefore, it was unjustified to demand of ₹ 10,52,851/- instead of ₹ 9,03,735/-. Hence the amount of ₹ 1,49,116/- was also refundable.

(vi) **Refund on account of difference for the General Industry**

**Tariff:-** It was correct that this issue was decided by the Corporate Forum in the favour of the Appellant on 30.09.2022 and the Respondent was directed to implement it within 21 days. However, the decision had not been implemented so far. Some of the calculations needed to be corrected.

- a) The rate of ED was enhanced from 13% to 15% vide CC No. 45/2018 and Circular was issued on 22.06.2018 for all categories, as the said Circular was made applicable w.e.f. 01.04.2018. Therefore, arrears of ED were charged for the month of 4/2018 to 6/2018 during the month of 7/2018. A sum of ₹ 36,709/- was charged on this amount with the bill for the

month of 7/2018. However, the Respondent office charged ED @ of 15% plus 5% infrastructure from the month 4/2018 to 7/2018 without adjusting ₹ 36,709/- as already charged and recovered on this account. Hence, needed correction.

b) The fixed charges for the months of 4/2020 & 5/2020 were not chargeable keeping in view the instructions conveyed by the PSPCL vide CC No. 16/2020, as the relaxation for two months during Covid-2020 was allowed and the same was not charged in the bills also. But the Respondent had charged ₹ 43,560/- and ₹ 60,539/- as Fixed Charges in the calculation sheet for the months of 4/2020 and 5/2020 plus ED + Infrastructure @ 20%, which needed to be corrected. Therefore, your good self was requested to decide the Appeal in favour of the Appellant, sympathetically.

**(c) Submission during hearing**

During hearings on 06.02.2023 & 10.02.2023, the Appellant's Representative (AR) reiterated the submissions made in the Appeal/ Rejoinder and prayed to allow the same.

**(B) Submissions of the Respondent**

**(a) Submissions in written reply**

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

- (i) The Appellant was having LS Category Connection bearing Account No. 3002310033 (Legacy Account No. LS-81) under Mix Load Industry (Rice Mill) in the name of M/s Chugh Industries, Jalalabad with sanctioned load/CD as of 500 kW/450 kVA under City Sub-division and DS Division, PSPCL, Jalalabad. The connection of the Appellant was permanently disconnected on 06.02.2022 and an amount of ₹ 10,52,851/- was outstanding against the Appellant.
- (ii) The Appellant filed a disputed case in the Corporate Forum, Ludhiana against the below detailed five issues and out of them, one issue for difference of Tariff from 01/2018 to till the date of PDCO on 06.02.2022 had rightly been decided in respect to Case No. CF-095/2022. But the Appellant did not agree with the decision of the Corporate Forum, Ludhiana and filed an Appeal No. A-61/2022 in the Court of Ombudsman/ Electricity, Punjab against the remaining four issues. The same had been remanded back to the Corporate Forum, Ludhiana. All the remaining issues of disputed Case No. CF-168/2022 were rightly decided by the Corporate Forum, Ludhiana on 23.12.2022 and the same had been forwarded to the AO Field, Faridkot, as per the decision of the Forum, Ludhiana, vide Memo No. 198 dated 23.01.2023 for pre-audit. The Appellant had raised the following issues in its Appeal:-

- a) Interest on securities due to non up-dation of security amounting to ₹ 2,28,465/- & penal interest amounting to ₹ 1,13,005/-.
- b) Refund of ₹ 2,53,409/- against time barred charges levied for the month of 05/2017 & 06/2017.
- c) Refund of excess tariff charged from 01/2018 to 01/2019 amounting to ₹ 7,65,079/- and interest thereon of ₹ 1,34,750/-.
- d) TOD rebate from 12/2015 to 04/2019 and interest thereon due to non refund of TOD rebate till date.
- (iii) **Up-dation of Security & Interest on Security:-** Regarding this issue, the Forum rightly decided that *“the petitioner agreed to the reply of the Respondent therefore, there is no need of interference of the Forum. However, interest under Reg. 17.3 of Supply code-2014 is disallowed”*. In this regard, it was submitted that the connection of the Appellant was permanently disconnected on 06.02.2022 and an amount of ₹ 10,52,851/- was outstanding against the Appellant. The Appellant deposited ₹ 12,27,109/- on a/c of security /ACD/AACD. The case for pre-audit of security amount & interest on security for ₹ 3,25,854/- was forwarded to the office of AO/ Field, Faridkot vide Memo No. 198 dated 23.01.2023 & the balance amount after deducting defaulting amount standing against the Appellant would be refunded to the Appellant.
- (iv) **A sum of ₹ 2,53,409/- wrongly charged (more than 2 years old):-** Regarding this issue, the Forum rightly decided that *“the amount Rs. 253409/- charged in the bill of 08/2020 is correct and*

*recoverable*". In this regard, it was submitted that ₹ 2,53,409/- was charged against the Half Margin No. 62 dated 07.11.2017. As per Regulation of PSPCL, Notice No. 456 dated 29.03.2018 was issued to the Appellant within stipulated period. But the Appellant did not deposit the amount of ₹ 2,53,409/-. Then again Notice No. 1547 dated 19.08.2020 was issued to the Appellant, but again it failed to deposit the said amount. The amount of ₹ 2,53,409/- was charged to the Appellant against the Account No. 3002310033 vide SCA No. 54/101 T-127 in the month of 09/2020.

- (v) **Refund for the period 01/2018 to 01/2019:-** This matter had already been decided in Case No. CF-095/2022 by the Corporate Forum, Ludhiana & as per decision, the calculation sheet was forwarded to the office of AO/ Field, Faridkot vide Memo No. 198 dated 23.01.2023 for pre-audit.
- (vi) **Refund of TOD Rebate:-** The TOD rebate claim was for the years 2015-16, 2016-17, 2017-18 & 2018-19. In this regard, it was submitted that the Appellant had not tendered any request in the office of AE, City Sub-division, Jalalabad although the Corporate Forum, Ludhiana decided to allow the TOD rebate for the years 2017-18 & 2018-19 and the TOD rebate prior to the years 2017-18 was not allowed being time barred. The calculation sheet of TOD rebate for the year 2017-18 for ₹ 4,24,091/- and for the year 2018-

19 for ₹ 3,53,026/- was forwarded to the AO/ Field, Faridkot for pre-audit vide Memo No. 198 dated 23.01.2023.

**(b) Submissions made in Additional Reply**

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

- (i) **Updation of Security & Interest on Security:-** Regarding this issue, as per proceedings dated 06.02.2023 & Regulation 33.4.1 of Supply Code-2014, the revised calculation was hereby submitted. The connection of the Appellant was permanently disconnected on 06.02.2022 and ₹ 10,19,482/- was outstanding against the Appellant. The Appellant had deposited ₹ 12,27,109/- on a/c of Security/ACD/AACD. The interest on security was calculated as ₹ 2,85,925/-. The balance amount after deducting defaulting amount from total security deposited was ₹ 2,07,627/-, which would be refunded to the Appellant.
- (ii) **Refund for the period 01/2018 to 01/2019 and TOD Rebate:-** In this regard, it was submitted that the Appellant agreed to the calculation sheet of amount of ₹ 7,55,089/- as already submitted to the Hon'ble Court of Ombudsman, Electricity, Punjab by the office of AE, DS Sub-division City Jalalabad (W). However, the TOD rebate for the year 2017-18 (01.04.2017 to 31.12.2017) was

calculated as ₹ 2,29,006/- & the same will be given to the Appellant after getting it pre-audited.

**(c) Submission during hearing**

During hearings on 06.02.2023 & 10.02.2023, the Respondent reiterated the submissions made in the written reply to the Appeal/ additional submissions and prayed for the dismissal of the Appeal. The Respondent submitted Memo No. 661 dated 06.02.2023 during hearing on 06.02.2023 and the same was taken on record and a copy of this letter was given to the Appellant's Representative.

**5. Analysis and Findings**

The issue requiring adjudication is the legitimacy of the refund claim by the Appellant for the following:-

- 1- Interest on interest (Penal interest) of ₹ 1,13,005/- due to non up-dation of Security (Consumption).
- 2- Refund of ₹ 2,53,409/- pertaining to 05/2017 & 06/2017 charged to the Appellant's account after more than 2 years.
- 3- Refund of interest under Regulation 35.1.3 of Supply Code, 2014 in respect of refund of excess tariff charged from 01/2018 till the date of PDCO, i.e. 06.02.2022.
- 4- TOD rebate for the years 2015-16 & 2016-17 alongwith interest under Regulation 35.1.3 of Supply Code, 2014.

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

- (i) The Corporate Forum in its order dated 23.12.2022 observed as under:-

“Forum observed that the Petitioner is having LS connection with the sanctioned load of 500KW/450KVA under Op. Division, PSPCL, Jalalabad. Petitioner raised the following issues in his Petition:

- i. Interest on securities due to non updation of security amounting to Rs. 228465/- & penal interest amounting to Rs. 113005/-.
- ii. Refund of Rs. 253409/- against time barred charges levied for the month of 05/2017 & 06/2017.
- iii. Refund of excess tariff charged from 01/2018 to 01/2019 amounting to Rs. 765079/- and interest thereon Rs. 134750/-.

- iv. TOD rebate from 12/2015 to 04/2019 and interest thereupon due to non-refund of TOD rebate till date.

Petitioner filed his case in CGRF, Patiala, which was later transferred to Corporate Forum, Ludhiana (came into existence on dated 07.06.2022) for claiming refund on the above issues amounting to Rs. 1539118/- + TOD rebate. The case was heard on pre-hearing on dated 01.04.2022, 22.04.2022, 06.05.2022 (in CGRF Patiala) & 26.07.2022 (in CCGRF Ludhiana) where it was decided that all disputes other than the dispute of billing of wrong type of industry from 01/2018 to 01/2019, are of amount less than Rs. 5 lac each, therefore the same cannot be heard in Corporate Forum as per PSERC (Forum & Ombudsman) (2<sup>nd</sup> Amendment) Regulation 2021. However, petitioner was advised to approach appropriate Forum for redressal of these grievances and decided to register the case on the issue of Rs. 765079/- on account of wrong tariff due to incorrect type of industry for the period 01/2018 to 01/2019, which was decided accordingly.

Petitioner instead of approaching to appropriate Forum, filed appeal against the decision of Forum with Hon'ble Ombudsman and Hon'ble Ombudsman vide its order in his Appeal no. 61 dated 07.11.2022, remanded back remaining four issues of the case to CCGRF, Ludhiana with direction to hear and decide the case on merits expeditiously. Accordingly, the case was admitted for hearing.

Forum observed and analyzed the issues as under:

1. Petitioner in the petition submitted that he had deposited Rs. 1227109/- from time to time on account of ACD/meter security, but only a sum of Rs. 805569/- was credited to his account after so many years, therefore a sum of Rs. 229980/- on account of interest and a sum of Rs. 113015/- on account of interest have become due to him. Respondent in this regard submitted that the connection of the petitioner was disconnected permanently on dated 06.02.2022 and an amount of Rs. 1031954/- was outstanding against the Petitioner at the time of Disconnection. The petitioner had deposited Rs. 1227109/- on a/c of security/ACD/AACD. The case for pre-audit the security amount & interest on security of Rs. 229980/- has been forwarded to the office of AO, field Faridkot vide memo no. 3266 dated 04.11.2022 & the balance amount after deducting defaulting amount against the petitioner will be refunded to the petitioner soon, to which petitioner agreed during proceeding dated 01.12.2022. Forum observed that as the petitioner agreed to the reply of the Respondent, therefore, there is no need of interference of the Forum on this issue.
2. Petitioner also pleaded that the amount of Rs. 253409/- was wrongly charged to him after more than 2 years in violation of the instructions of PSPCL as mentioned vide regulation no. 32.2 of the Supply Code-2014. Therefore, notice no. 1547 dated 19.08.2020 is not only valid but also illegal. Respondent in this regard submitted that the

amount of Rs. 253409/- was charged against half margin no. 62 dated 07.11.2017. As per PSPCL regulation a notice no. 456 dated 29.03.2018 was issued to the petitioner in stipulated period but the petitioner did not deposit the amount then again notice no. 1547 dated 19.08.2020 was issued to him but again petitioner fails to deposit the said amount. The amount of Rs. 253409/- was charged to the Petitioner vide SCA no. 54/101 R-127 in the month of 09/2020. Petitioner did not agree with it.

Forum observed that Supreme Court of India in the Civil Appeal No. 7235 of 2009 titled as M/s Prem Cottex Vs Uttar Haryana Bijli Vitran Nigam Ltd. & Ors while deciding appeal observed in para 24 & 25 of this judgment 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", appear in Subsection (2)."*

On perusal of above Para's & complete judgment 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, hence the amount is rightly charged.

3. Further Petitioner contended in his petition that the interest on excess amount paid from 01/2018 to 01/2019 be given. Respondent submitted that this point was already decided by the Honorable Forum & as per

decision the calculation sheet forwarded to the office of AO field Faridkot vide memo no. 3266 dated 04.11.2022 for pre-audit. Forum observed that the matter has already been decided in case no. CF-095/2022. Regarding non implementation of the decision, petitioner can avail the appropriate remedy as per PSERC Forum & Ombudsman (2<sup>nd</sup> amendment) Regulation-2021.

4. Petitioner contended that TOD rebate was allowed only upto 11/2015 but was not allowed for the period from 12/2015 to 04/2019. So, the same may be allowed now. In this regard, Respondent stated that the rebate of 2015-16, 2016-17 was time barred and submitted calculations of TOD rebate of 2018-19 on hearing dated 13.12.2022 and calculation of TOD rebate for the year 2017-18 on hearing dated 20.12.2022. Petitioner agreed with the calculations submitted by the Respondent. Forum observed that as the petitioner agreed with the calculation of TOD rebate from the period 2017-18 & 2018-19 therefore, there is no need of interference of the Forum on this issue. TOD rebate prior to the years 2017-18 is time-barred.

Forum have gone through the written submissions made by the Petitioner in the petition, written reply of the Respondent, rejoinder by Petitioner, oral discussions made by Petitioner along with material brought on record by both the parties. Keeping in view the above discussion and analysis above, Forum came to the unanimous conclusion on the issues raised as per point (vi) above, as under:

- i. **As the petitioner agreed to the reply of the Respondent, therefore, there is no need of interference of the Forum on this issue. However, interest under Reg. 17.3 of Supply Code-2014, is disallowed.**
- ii. **The amount of Rs. 253409/- charged in the bill of 09/2020 is correct and recoverable.**

iii. This matter has already been decided in case no. CF-095/2022. Regarding non implementation of the decision, petitioner can avail the appropriate remedy as per PSERC Forum & Ombudsman (2<sup>nd</sup> amendment) Regulation-2021.

iv. As the petitioner agreed with the calculation of TOD rebate from the period 2017-18 & 2018-19 therefore, there is no need of interference of the Forum on this issue. TOD rebate prior to the years 2017-18 is not allowed being time-barred.

**The revised amount due to/ from Petitioner be refunded/ recovered accordingly as per the instructions of Corporation.”**

(ii) I have gone through the written submissions made by the Appellant in the Appeal/ Rejoinder, written reply of the Respondent/ additional submissions as well as oral arguments of both the parties during the hearings on 06.02.2023 & 10.02.2023. The issue-wise observations of this court are as below:-

(iii) **Interest on interest (Penal interest) of ₹ 1,13,005/- due to non updation of Security (Consumption)-** It is observed that the Appellant was a Large Supply Category Consumer and he was expected to be vigilant, update and prompt in discharging his obligations. He was receiving bills regularly on which the Security (Consumption) & Security (Meter) was mentioned. He did not file any claim/ representation to the Respondent earlier regarding non updation of Security (Consumption) / Security (Meter). He did not even challenge any bills by pointing out the mistakes/ errors in the

bills. As such, he did not take appropriate remedy at an appropriate time. Had the Appellant exercised necessary prudence/ vigilance at an appropriate time, the present litigation could have been avoided. The Appellant cannot take benefit of its own wrongs, delays and laches. Further, it is common saying that ignorance of law is no excuse. It is evident that the Appellant had not been updating himself about the rules/ regulations and benefits available to him. The regulations framed by PSERC are in public domain and are available on the Websites of PSPCL/ PSERC. The Appellant should have been prompt to follow the regulations and failure to follow them on the part of the Appellant cannot be attributed to the Respondent. The delay on the part of the Respondent to file a claim/ representation should not result in undue benefit of penal interest to him. I am not inclined to grant interest on interest (Penal Interest). However, the normal interest as per regulations had already been granted by the Corporate Forum. So, the claim of the Appellant in this regard is rejected after due consideration.

- (iv) **Refund of ₹ 2,53,409/- pertaining to 05/2017 & 06/2017 charged to the Appellant's account after more than 2 years-** In this regard, the Corporate Forum had correctly decided that the said amount was recoverable and not time barred in view of the judgment of the Hon'ble Supreme Court of India in Civil Appeal

No. 7235/2009 titled as M/s Prem Cottex v/s Uttar Haryana Bijli Vitran Nigam Ltd. & Ors. The contention of the Appellant that the facts of this case were different from the facts of the present Appeal is not correct. The crux of the above quoted judgment of the Hon'ble Supreme Court was that in case the correctness of the demand is not disputed by the Appellant, then the demand raised by the Respondent can be recovered even after two years. In the present Appeal case, the Appellant never disputed the correctness of the demand. His only contention was that the demand had become time-barred. Two notices were served on the basis of Half Margin of the Audit to the Appellant for making the payment but he failed to make timely payment in this regard. The Appellant did not challenge the correctness of the claim of the Audit Party. So, the claim of the Appellant in this regard is also rejected in view of the above quoted judgment of the Hon'ble Supreme Court of India.

- (v) **Refund of interest under Regulation 35.1.3 of Supply Code, 2014 in respect of refund of excess tariff charged from 01/2018 till the date of PDCO, i.e. 06.02.2022-** In this regard, it is observed that the Appellant was a Large Supply Category Consumer and he was expected to be vigilant, update and prompt in discharging his obligations. He received bills on regular basis for the disputed period from 01/2018 till the date of PDCO, i.e.

06.02.2022 as per Mixed Load tariff, but he never challenged any bill by depositing the requisite fee. He did not file any claim/ representation to the Respondent earlier in this regard. As such, he did not take appropriate remedy at an appropriate time. Had the Appellant exercised necessary prudence/ vigilance at an appropriate time, the present litigation could have been avoided. The Appellant cannot take benefit of its own wrongs, delays and laches. Further, it is common saying that ignorance of law is no excuse. Thus, it is evident that the Appellant had not been updating himself about the rules/ regulations and benefits available to him. PSPCL is not required to get each Circular/ instruction noted from the consumers. Requisite details are available in the Electricity Bills being served to the consumers. The regulations framed by the PSERC and tariff orders issued are in public domain and are available on the Websites of PSPCL/PSERC. The Appellant should have been prompt to follow them and failure to follow them on the part of the Appellant cannot be attributed to the Respondent. The delay on the part of the Respondent to file a claim/ representation should not result in undue benefit of penal interest to him. Hence, I am not inclined to grant interest as per Regulation 35.1.3 of Supply Code, 2014 for the period upto the date of implementation of decision of Case No. CF-095/2022. The Respondent had not implemented the

decision dated 30.09.2022 of the Corporate Forum within 21 days of receipt of the decision, so the Respondent is liable to pay interest as per Regulation 35.1.3 of the Supply Code, 2014 from 21.10.2022, i.e., 21 days from the date of decision, till this amount is actually paid to the Appellant.

- (vi) **TOD rebate for the years 2015-16 & 2016-17 alongwith interest under Regulation 35.1.3 of Supply Code, 2014-** The Corporate Forum had correctly decided that the refund claim of the Appellant for TOD rebate for the period prior to year 2017-18 was not allowed, being time-barred as per Regulation 2.25 of PSERC (Forum and Ombudsman)(2<sup>nd</sup> Amendment) Regulations, 2021. The Appellant was a Large Supply Category Consumer and he was expected to be vigilant, update and prompt in discharging his obligations. He did not take appropriate remedy at an appropriate time. Any rebate on account of TOD tariff during the years 2015-16 & 2016-17 is not considerable for the decision now because the issue is more than two years old from the date of cause of action. This Court does not agree with the contention of the Appellant that cause of action should be taken as 10/2021 when its accounts were audited and mistake was detected. This contention is illogical and cannot be considered. The decision of the Corporate Forum in this regard is correct. So, the claim of the Appellant in this regard is

also rejected after due consideration. Further, the Appellant is not eligible for any interest on delayed payments because he failed to take remedial timely action at an appropriate time.

- (vii) I observe that adjudication of any dispute must stand scrutiny of law / regulations and any unlawful reasoning by the Appellant for a decision in its favour is not just and fair. Instead of finding lacunae in the working of the Licensee, the Appellant must be reasonable and try its utmost to fulfill its obligations.
- (viii) The Appellant had submitted that this Appeal was being filed in continuation of Appeal No. 61/2022 filed in this Court. This Appeal cannot be treated in continuation to Appeal No. 61/2022 which stands disposed of by passing a speaking order. This Appeal has been treated as New Appeal Case with no link with earlier Appeal Case No. 61/2022.
- (ix) In view of above, this Court is not inclined to interfere with the order dated 23.12.2022 of the Corporate Forum in Case No. CF-168 of 2022. The order of the Corporate Forum is modified only to the extent of allowing interest from 21.10.2022 till the amount is actually paid to the Appellant as per Regulation 35.1.3 of Supply Code, 2014 in respect of refund of excess tariff charged from 01/2018 till the date of PDCO, i.e. 06.02.2022.

**6. Decision**

As a sequel of above discussions, the order dated 23.12.2022 of the Corporate Forum in Case No. CF-168 of 2022 is modified only to the extent of allowing interest from 21.10.2022 till the amount is actually paid to the Appellant as per Regulation 35.1.3 of Supply Code, 2014 in respect of refund of excess tariff charged from 01/2018 till the date of PDCO, i.e. 06.02.2022.

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.

February 10, 2023  
S.A.S. Nagar (Mohali)

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