

**THE ELECTRICITY OMBUDSMAN, UTTARAKHAND**

M/s G.L.D. Agri Food  
Shri Madan Lal Goyal  
S/o Shri Ganga Ram  
R/o Pilibhit Road Malpuri  
Post-Nakatpura, Sitarganj  
Udham Singh Nagar, Uttarakhand

Vs

The Executive Engineer,  
Electricity Distribution Division,  
Uttarakhand Power Corporation Ltd.  
Sitarganj, Distt. Udham Singh Nagar,  
Uttarakhand

Representation No. 24/2024

**Award**

Dated: 30.04.2025

Present appeal/ representation has been preferred by the appellant against the order of Consumer Grievance Redressal Forum, Udham Singh Nagar Zone, (hereinafter referred to as Forum) dated 03.05.2024 in complaint no. 266/2023-24 by which Ld. Forum has dismissed the complaint of appellant M/s G.L.D. Agri Food, Shri Madan Lal Goyal, S/o Shri Ganga Ram, R/o Pilibhit Road, Malpuri, Post- Nakatpura, Sitarganj, Udham Singh Nagar, Uttarakhand (petitioner) against UPCL through Executive Engineer, Electricity Distribution Division, Uttarakhand Power Corporation Ltd., Sitarganj, Distt. Udham Singh Nagar, Uttarakhand (hereinafter referred to as respondent).

2. The present appeal/ representation has been filed on behalf of Shri Madan Lal Goyal S/o Shri Ganga Ram through its partner, M/s G.L.D. Agri Food, R/o Pilibhit Road, Malpuri, Post- Nakatpura, Sitarganj, Udham Singh Nagar vs UPCL, The Executive Engineer, Distribution Division Sitarganj, Udham Singh Nagar. The petitioner has averred as follows:-

**I. Brief Facts:-**

- i) The present appeal has been preferred by the appellant for challenging Forum's impugned order dated 03.05.2024 passed in their complaint in which a sum of Rs. 64,62,170.00 has been awarded as balance amount against him.
- ii) Their firm is a partnership firm and engaged in processing of paddy in rice for which they have taken a 600 KWA connection no. 880K000007211.
- iii) They have been regularly paying the electricity charges as demanded by the respondents. Sometimes they had also made advance payments to the respondents. Due to COVID-19 Pandemic the plant remained un-operational for a significant period. Due to which there was less electricity consumption.
- iv) In the month of February 2021 they received Electricity bill for Rs. 4128054.00 towards faulty CT, which was installed by the respondent on the pretext that the said CT was faulty to the extent of 1/3 (33.33) since June 2019 and 2/3 (66.66) since July, 2019. Alleging that reading of electricity meter as less on the foresaid pretext. The aforesaid demand was raised after the period of 20 months from the date of alleged fault in transformer. Copy of the bill dated 17.02.2021 has been enclosed.
- v) To keep peaceful life and mind they had paid the entire amount of the said bill on 04.03.2021.
- vi) Again the respondent demanded vide his letter no. 2067 dated 27.09.2023 a sum of Rs. 64,62,170.20 as balance amount.
- vii) Being aggrieved with letter dated 27.09.2023 they filed a complaint dated 25.01.2024 before CGRF Rudrapur (Udham Singh Nagar) which was registered as complaint no. 266/2023-24.
- viii) In aforesaid complaint dated 25.01.2024, the Forum passed order dated 03.05.2024

## **II. Ground of appeal**

- A. The Forum has failed to consider that the appellant did any manipulation or tinkering with the transformer or the meter in as much as there are various seals which are affixed by the department in the CT box and the meter.
- B. It is further stated that all such seals were found intact. During recording of the readings by the department from time to time.
- C. The Forum has failed to consider that the department conducts a monthly routine inspection/ checking of the electricity instruments and despite the

*[Handwritten signature]*

allegation that the CT was not functioning properly since June 2019, no efforts were made by the department to replace the faulty CT.

- D. The respondent was provided a statement for the period on June 2019 to December 2020 along with electricity bill dated 17.02.2021 in which a demand of Rs. 43,28,054.39 towards faulty CT/ slow meter.
- E. The Forum has failed to consider that the calculation of the aforesaid is based on test conducted in the electricity test lab, Sitarganj on 29.10.2020. On account of the phase current missing for which the appellant could not be faulted with in as much as the CT and the electricity meter were both installed by the department.
- F. It is pertinent to mention here that its thumbs rule that it is duty of the respondent to maintain and care of his valuable property as installed at site and the same is working in proper condition or not. The carelessness of the respondent shall not be liable to the appellant.
- G. It is further stated that in spite of realizing the amount Rs. 43,28,054.00 the respondent further raised the bill for Rs. 64,62,170.20 vide letter dated 27.09.2023 stating that an internal audit was conducted earlier was not correct and hence the appellant was required to deposit the additional amount with the department. Meaning thereby that the respondent and other officers of the department are incapable to calculate the amount.
- H. The respondent further provided a statement in which all the entries were same as in the previous statement but the last page shown the amount Rs. 1,07,90,224.59 but the reason for said increase was not gathered from the statement.
- I. The Forum has failed to consider that the impugned demand vide letter dated 27.09.2023 was issued to the appellant after 30 months from the initial demand letter.
- J. It is pertinent to mention here that the audit is almost conducted every year but the demand letter dated 27.09.2023 was issued after two and half years of the initial demand letter. What reason is to be seen and should be consider in all due respects.
- K. That u/s 56 of Electricity Act, 2003 demand/ recovery period of the due sums is 02 years but the impugned demand letter 27.29.2023 issued in violation of



the act, 2003 which is absolutely barred by limitation as provided by Act, 2003

III. The demand letter dated 27.09.2023 issued by respondent and order dated 03.05.2024 passed by the Forum is illegal and arbitrary. Consequence of both orders that the appellant shall suffer irreparable loss and injury which cannot compensate at any stage.

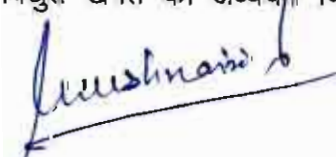
IV. In view and perusal of aforesaid facts and circumstances order dated 03.05.2024 passed by the Forum and recovery demand letter dated 27.09.2023 issued by respondent is liable to be quashed and set aside in the interest of justice. The petitioner has engaged an advocate Shri G.S. Chauhan to contest his case vakalatnama for him has also been submitted. A copy of boards resolution/ authority letter dated 22.05.2024 has also been submitted vide which Shri Madan Lal Goyal has duly been authorize to contest this case and sign vakalatnama in favour of Shri G.S. Chauhan, Advocate.

#### **Prayer**

It is therefore prayed that the Hon'ble Ombudsman may graciously be pleased to allow this appeal and quash and set aside the order dated 03.05.2024 passed by the Forum and recovery demand letter dated 27.09.2023 issued by the respondent in the interest of justice. The appellant has submitted a notarized affidavit and also copies of documents as annexure no. 1 to 6 to this appeal

3. After hearing arguments from both parties and perusal of facts the Forum observed as follows:-

"प्रस्तुत प्रकरण में उभय पक्षों को सुनने एवं तथ्यों का अवलोकन करने पर इ समंच ने पाया कि विद्युत परीक्षण खण्ड, रुद्रपुर द्वारा दिनांक 28.10.2020 को परिवादी के संयोजन पर स्थापित मीटर का निरीक्षण किया गया। पत्रावली पर उलब्ध सीलिंग प्रमाण पत्र संख्या-1087/02 के अनुसार निरीक्षण के दौरान मीटर में 11 केवी पी0टी0 क्षतिग्रस्त मिली, जबकि B-Phase सेकेंडरी वायर का स्क्यूव सी0टी0 टूटी मिली, साथ ही Y-Phase सी0ट0 भी अंदर से खुली पाई गई। निरीक्षण के उपरांत मीटर में 60/5 अनुपात की दो सी0टी0 लगाई गई एवं क्षतिग्रस्त पड0टी0 को बदल दिया गया। पत्रावली के सम्यक परिशीलन से स्पष्ट होता है कि दिनांक 28.10.2020 को मीटर में उपरोक्त तकनीकी खामियां उजागर होने के उपरंत विपक्षी विभाग द्वारा एम0आर0आई0 रिपोर्ट से परिवादी की माहवार विद्युत खपत का अध्ययन किया गया। विपक्षी





विभाग का कानि है कि एमआरआई रिपोर्ट के अनुसार परिवादी के मीटर में दिनांक 28.04.2019 से 26.07.2019 तक B-Phase करंट एवं दिनांक 27.07.2019 से 28.10.2021 तक B-Phase करंट एवं Y-Phase करंट दोनों गायब थे। विपक्षी विभाग द्वारा उक्त रिपोर्ट के आधार पर स्लो मीटर के एवज में दिनांक 28.04.2019 से 26.07.2019 तक 33.33 प्रतिशत एवं दिनांक 27.07.2019 से 28.10.2021 तक 66.66 प्रतिशत का निर्धारण कर दिनांक 17.02.2021 को परिवादी को रू0 4328054.00 का मांग पत्र प्रेषित किया गया, जिसे परिवादी द्वारा दिनांक 04.03.2021 को जमा कर दिया। विपक्षी विभाग द्वारा लगभग 31 महीने बाद दिनांक 29.09.2023 को अचानक परिवादी को रू0 6462170.20 के अतिरिक्त निर्धारण का मांग पत्र यह कहते हुए प्रेषित किया गया कि पूर्व में जो निर्धारण हुआ था उसमें गणितीय गलतियां हो गई थी। विभाग के आंतरिक सम्प्रेक्षा दल द्वारा यह गलती पकड़ी गई तथा सम्प्रेक्षा दल के निर्देशानुसार संशोधित निर्धारण कुल रू0 10790224.59 का बना है जिसमें से रू0 6462170.20 का भुगतान अवशेष है। परिवादी द्वारा अपने शिकयती पत्र में विपक्षी विभाग के उक्त निर्धारण को गलत एवं अवैधानिक बताते हुए निरस्त करने की प्रार्थना की गई है।

चूंकि विपक्षी विभाग ने परिवादी का मीटर 33.33 प्रतिशत व 66.66 प्रतिशत धीमा चलने को निर्धारण का आधार बनाया है अतः निर्धारण के सम्बन्ध में किसी भी निष्कर्ष पर पहुंचने से पूर्व यह मंच प्रश्नगत मीटर के धीमा होने के सम्बन्ध में की गई जांच एवं जांच प्रक्रिया का सम्यक विश्लेषण करना अनिवार्य समझता है। अतः यहां पर विद्युत मीटर की जांच के सम्बन्ध में माननीय उत्तराखण्ड विद्युत नियामक आयोग द्वारा जारी **UERC ( The Electricity Supply Code) Regulation, 2007** के सम्बन्ध में उपरोक्त Regulations के बिन्दु -3.1.3 में निम्नलिखित विनियम उल्लिखित हैं.....

### **“3.1.3 Testing of meters**

*The Licensee shall conduct periodical inspection/ testing and calibration of the meters as per Rule 57 of the Electricity Rules, in the following manner:*

*(1) Periodicity of meter tests- The Licensee shall observe following time schedule for regular meter testing:*

<i>Category</i>	<i>Interval of testing</i>
<i>Bulk supply meters (HT)</i>	<i>1 Year</i>
<i>LT Meters</i>	<i>5 Year</i>

*CT ratio and accuracy of CT/PT, wherever applicable, shall also be tested along with meter.*

(2) Should the consumer dispute the accuracy of the meter, he may, upon giving notice/ complaint to that effect and paying prescribed testing fee, have the meter tested by the Licensee.

(3) The Licensee shall, within 30 days of receiving the complaint, carry out testing of the meter as per the procedure prescribed herein and shall furnish duly authenticated test results to the consumer. The consumer shall be informed of proposed date and time of testing at least 2 days in advance.

(4) The meter testing team of the Licensee shall ensure testing with resistive load of sufficient capacity to carry out the testing. The testing of meter shall be done for a minimum consumption of 1KWh. Optical Scanner shall be used for counting the pulses/ revolutions. The meter testing report shall be in the format given in Annex V.

(5) When the meter is found to be fast beyond limits specified in Rule 57(1) of the Indian Electricity Rules, 1956, the Licensee/ consumer, as the case may be, shall replace/rectify the defective meter within 15 days of testing. The Licensee shall adjust/refund the excess amount collected on account of the said defect, based on percentage error, for a maximum period of 6 months or less depending on period of installation of meter prior to the date of consumer's complaint and up to the date on which defective meter is replace/ rectified.

(6) When the meter is found to be slow beyond permissible limits as specified in Rule 57(1) of the Indian Electricity Rules, 1956 and the consumer does not dispute the accuracy of the test, the Licensee/consumer as the case may be, shall replace/rectify the defective meter within 15 days of testing. The consumer shall pay the difference due to the defect in the meter at normal rates, based on percentage error, for a maximum period of not more than 6 months or less depending on period of installation of meter prior to date of test and up to the date on which defective meter is replace/rectified.

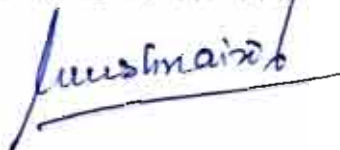
(7) If the consumer or his representative disputes or refuses to sign the test report, the defective meter shall not be replaced and the matter shall be decided, upon the application of either party by an Electrical Inspector or any authorized third party, who shall test the correctness of the meter and give results within one month. The decision of the Inspector or such authorized third party shall be final and binding on the Licensee as well as the consumer."



उपरोक्त वर्णित विनियमों के आलोक में प्रस्तुत प्रकरण का विश्लेषण करने पर इस मंच ने पाया कि परिवादी के 600 केवीए (HT) के संयोजन पर स्थापित मीटर में दिनांक 28.04.2019 से 26.07.2019 (03 माह) तक B-Phase करंट एवं 27.07.2019 से 28.10.2020 (15 माह) तक B-Phase व Y-Phase करंट गायब रहे। स्पष्ट है कि विपक्षी विभाग द्वारा उक्त 18 महीनों में परिवादी के मीटर की Periodical Testing/ Inspection न करते हुए उपरोक्त वर्णित विनियम -3.1.3(1) का उल्लंघन किया गया। मीटर की तकनीकी खामियां दिनांक 28.10.2020 को तब सामने आईं, जब परीक्षण खण्ड द्वारा मीटर का निरीक्षण किया गया। मीटर सीलिंग प्रमाण पत्र संख्या-1087/02 के अवलोकन से स्पष्ट है कि परीक्षण खण्ड की टीम द्वारा मीटर की सभी तकनीकी खामियां को सुधारते हुए मीटर ठीक कर दिया गया तथा स्नो मीटर के सापेक्ष निर्धारण की संस्तुति भी कर दी गई।

सुनवाई के दौरान विपक्षी विभाग की ओर से अधिशासी अभियंता, विद्युत परीक्षण खण्ड, रुद्रपुर द्वारा यह तर्क प्रस्तुत किया गया कि परिवादी का मीटर खराब नहीं था, बल्कि उसकी एक पी0टी0 क्षतिग्रस्त थी, B-Phase सेकेंडरी वायर का स्क्यू व सी0टी0 टूटी थी एवं Y-Phase सी0टी0 भी अंदर से खुली थी, जिनको निरीक्षण के दौरान ही दुरुस्त कर दिया गया। अतः मीटर की जांच/परीक्षण कराने की आवश्यकता नहीं थी। अधिशासी अभियंता, परीक्षण, रुद्रपुर द्वारा यह तर्क प्रस्तुत किया गया कि परिवादी का मीटर खराब नहीं था, बल्कि उसकी एक पी0टी0 क्षतिग्रस्त थी, B-Phase सेकेंडरी वायर का स्क्यू व सी0टी0 टूटी थी एवं Y-Phase सी0टी0 भी अंदर से खुली थी, जिनको निरीक्षण के दौरान ही दुरुस्त कर दिया गया। अतः मीटर की जांच/परीक्षण कराने की आवश्यकता नहीं थी। अधिशासी अभियंता, परीक्षण खण्ड ने यह भी तर्क दिया कि परिवादी परिसर में 11 के0वी0 सी0टी0 डैमेज होने के कारण उसके मीटर के सापेक्ष तकनीकी दृष्टि से चैक मीटर लगाया जाना संभव नहीं था और सी0टी0 को ठीक करने के पश्चात चैक मीटर लगाने का कोई औचित्य नहीं रह गया था। इसलिए प्रत्येक फेज में 1/3 करंट मानते हुए एमआरआई रिपोर्ट के आधार पर प्रश्नगत निर्धारण किया गया।

यह मंच अधिशासी अभियंता, परीक्षण खण्ड के तर्क से सहमत है कि हाईवोल्टेज की लाइन में स्थापित मीटर की सी0टी0 खराब हो जाने पर उसे बदले जाने से पूर्व चैक मीटर लगाना संभव नहीं था और स्वाभाविक तौर पर जब खराब सी0टी0 को बदल दिया गया तो चैक मीटर लगाने



का कोई औचित्य भी नहीं था। फिर भी तीनों फेज में आने वाले करंट के प्रतिशत की जांच करने के लिए इस मंच ने विपक्षी विभाग से परिवादी परिसर में लगे विद्युत मीटर की प्रश्नगत अवधि के पहले और बाद की अवधि में प्रत्येक फेज द्वारा शेयर किए जा रहे करंट व उसके प्रतिशत का विवरण प्रस्तुत करने के निर्देश दिये, जिसे विभाग द्वारा पत्रावली पर दाखिल किया गया है। विभाग द्वारा प्रस्तुत विवरण का अवलोकन करने के उपरांत यह मंच सहमत है कि परिवादी के मीटर के तीनों फेज में लगभग बराबर करंट पास हो रहा था, जिससे यह स्पष्ट होता है कि जिस अवधि में केवल B-Phase मिसिंग था, उस अवधि में 33.33 प्रतिशत करंट पास हो रहा था तथा जिस अवधि में B-Phase एवं Y-Phase दोनों मिसिंग थे, उस अवधि में उक्त दोनों फेज में 66.66 प्रतिशत करंट पास हो रहा था, जिसे परिवादी परिसर पर स्थापित मीटर तकनीकी खामी की वजह से नहीं पढ़ पाया। इसलिए विद्युत विभाग प्रश्नगत मीटर की एमआरआई रिपोर्ट के आधार पर किया गया प्रश्नगत निर्धारण सही व नियमानुकूल है।

परिवादी ने मुख्य रूप से यह तर्क प्रस्तुत किया कि विपक्षी विभाग ने उसके विरुद्ध दिनांक 27.09.2023 को रू0 6462170.20 का अतिरिक्त निर्धारण करते हुए संशोधित बिल जारी कर दिया जो कि पहले बिल दिनांक 04.03.2021 के लगभग ढाई साल बाद जारी किया गया है। अतः भारतीय विद्युत अधिनियम की धारा-56(2) के अंतर्गत काल बाधित होने के कारण यह अतिरिक्त धनराशि वसूलने योग्य नहीं है। इसके विरुद्ध विपक्षी विभाग का तर्क है कि पहले बिल दिनांक 04.03.2021 की गणना को विभाग के आंतरिक संप्रेक्षा दल ने लिपिकीय रूप से त्रुटिपूर्ण पाया और उनकी रिपोर्ट में दी गई गणना के अनुसार ही पुनरीक्षित प्रश्नगत बिल दिनांक 27.09.2023 जारी किया गया है। चूंकि यह प्रश्नगत बिल गणितीय/लिपिकीय त्रुटि को ठीक करते हुए जारी किया गया है और इसमें किसी प्रकार के तथ्यागत विवरण को शामिल नहीं किया गया है इसलिए यह बिल काल बाधित नहीं है। इस फोरम ने आंतरिक संप्रेक्षा रिपोर्ट का अवलोकन किया और पाया कि इसमें पूर्णतया लिपिकीय गणना करते हुए पूर्व में जारी बिल दिनांक 04.03.2021 को संशोधित करने के लिए कहा गया है जिसके आधार पर प्रश्नगत संशोधित बिल दिनांक 27.09.2023 जारी किया गया है। यह फोरम आंतरिक संप्रेक्षा रिपोर्ट को यहां पर उद्धरित करना न्यायोचित पाता है, जो निम्न प्रकार है.....





खण्ड का उत्तर संतोषजनक नहीं पाया गया क्योंकि खण्ड द्वारा वसूली से संबंधित कोई भी नोट प्रस्तुत नहीं किया गया है। अतः उक्त के सम्बन्ध में सम्प्रेक्षा को खण्ड का उत्तर, वसूली के साक्ष्यों सहित अपेक्षित नहीं है।

प्रारंभ 2 संयोजन संख्या के 0एन0ओ0 07211 के 33.33 प्रतिशत एवं 66.66 प्रतिशत स्लो मीटर के सापेक्ष किये गये निर्धारण में पायी गयी अनियमिता।

उपभोक्ता मै0 जी0एल0डी0 एग्री फूड के संयोजन संख्या 07211 के मीटर की लोड सर्ज रिकॉर्ड के अनुसार दिनांक 28.04.2019 से "B Phase Current Missing" के कारण मीटर 33.33% Slow पाया गया तथा दिनांक 29.10.2020 से "B&Y Phase Current Missing" के कारण मीटर 66.66% Slow पाया गया, जिसकी पुष्टि उचित रूप से इलेक्ट्रिकल विद्युत परीक्षण खण्ड रुद्रपुर के पत्रांक-844 दिनांक 29.10.2020 के द्वारा की गयी एवं मीटर में त्रुटि दूर करने के लिए सॉफ्टवेयर सॉ-02/1087 दिनांक 28.10.2020 के द्वारा खराब सी0टी0 को बदल दिया गया जिसके बाद मीटर का रीडिंग रुद्रपुर रु0 35,45,998.83 का निर्धारण किया गया। सम्प्रेक्षा के संज्ञान में आया है कि खण्ड द्वारा स्लो मीटर के डिस्टर्बेन्स के त्रुटि गये निर्धारण की गणना सही नहीं की गयी। जिस कारण उपभोक्ता को धनराशि रु0 64,62,170.20 का अतिरिक्त रूप से लाभ प्राप्त हुआ। उपभोक्ता से स्लो मीटर के सापेक्ष धनराशि रु0 1,00,08,169.03 की वसूली अपेक्षित थी। जबकि खण्ड द्वारा उपभोक्ता पर 33.33 प्रतिशत स्लो मीटर के सापेक्ष धनराशि रु0 35,45,998.83 का ही निर्धारण किया गया है। अंतर की धनराशि रु0 64,62,170.20 की उपभोक्ता से वसूली अपेक्षित है। विवरण निम्नानुसार है:-

Calculation of Assessment Due to Phase Current Missing								
As per Electricity Test Laboratory Letter No :844 ETLStg dated 29-10-2020								
Name of Consumer - Ms.GLD AGROFOODS, SCNO- 880K000007211,Load- 600KVA								
(1) For the Bill month- April 2019 (28 april to 30 april - 3 day's)								
READING SLOT	IR	FR	MF	Cons. As per bill	Cons for 3 day's	Assessed units on basis of -33.33% error	Rate	Amount
NH	234949	241047	8	48784	4878.40	7317.23	4.35	31829.97
EP	157915	162871	8	39648	3964.80	5946.90	6.53	38833.27
OP	283948	293471	8	76184	7618.40	11427.33	3.70	42280.01
MP	55485	55485	8	0	0.00	0.00	6.53	0.00
Total	732297	752874		164616	16461.60	24691.17		112943.25
MD (Kva)				423.2	42.32	63.48		0.00
CONSUMPTION (KWH)				163024	16302.40	24452.38	0.50	12226.19
Sno	BILL PARAMETERS							AMOUNT
1	Revised Energy Charges							112943.25
2	Revised Fixed Charges @300 per month per kwh							14400.00
3	Revised Fixed Charges for Excess Load							0.00
4	Revised Electricity Duty							12226.19
5	Revised GEC @0.10							2445.24
6	Revised FCA @.02 per unit							0.00
7	Additional EC@0.50/billable demand							0.00
Revised Current bill amount on basis of % of error								142014.68
Current bill issued amount as per KCC bill								99480.70
Difference amount chargeable to consumer								42533.97
Amount already charged to consumer								28357.40
Net Amount Chargeable to Consumer								14176.57
(2) For the Bill month- May 2019								
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -33.33% error	Rate	Amount
NH	241047	246967	8	47360	-	71036.45	4.35	309008.55
EP	162871	166198	8	26616	-	39922.00	6.53	260690.69
OP	293471	298268	8	38376	-	57561.12	3.70	212976.15
MP	55485	55485	8	0	-	0.00	6.53	0.00
Total	752874	766918		112352	-	168519.57		782675.39
MD (Kva)				282.56	-	423.82		0.00
CONSUMPTION (KWH)				111184	-	166767.66	0.50	83383.83
Sno	BILL PARAMETERS							AMOUNT
1	Revised Energy Charges							782675.39
2	Revised Fixed Charges @300 per month per kwh							144000.00
3	Revised Fixed Charges for Excess Load							0.00
4	Revised Electricity Duty							83383.83
5	Revised GEC @0.10							16676.77
6	Revised FCA @.02 per unit							30333.52
7	Additional EC@0.50/billable demand							0.00
Revised Current bill amount on basis of % of error								1057069.51
Current bill issued amount as per KCC bill								752743.44

Difference amount chargeable to consumer	304326.07
Amount already charged to consumer	202894.19
Net Amount Chargeable to Consumer	101431.88

(3) For the Bill month- June 2019

READING SLOT	IR	FR	MF	Cons. As per bill	Assessed units on basis of -33.33% error	Rate	Amount
NH	246967	251441	8	35792	53685.32	3.95	212057.00
EP	166198	168572	8	18992	28486.58	6.53	186017.34
OP	298268	302087	8	30552	45825.71	3.36	153974.38
MP	55485	55485	8	0	0.00	6.53	0.00
Total	766918	777585		85336	127997.60		552048.72
MD (Kva)				303.52	455.26		0.00
CONSUMPTION (KWH)				83104	124649.77	0.50	62324.88

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	552048.72
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	62324.88
5	Revised GEC @0.10	12464.98
6	Revised FCA @ 1.5 per unit	23039.57
7	Additional EC@0.50/billable demand	0.00
	Revised Current bill amount on basis of % of error	793878.15
	Current bill issued amount as per KCC bill	606904.64
	Difference amount chargeable to consumer	186973.51
	Amount already charged to consumer	114779.26
	Net Amount Chargeable to Consumer	72194.25

(4) For the Bill month- July 2019 (1 July to 26 July - 26 day's)

READING SLOT	IR	FR	MF	Cons. As per bill	Cons for 26 day's	Assessed units on basis of -33.33% error	Rate	Amount
NH	251441	256802	8	42888	35970.58	53953.17	4.35	234696.30
EP	168572	170961	8	19112	16029.42	24042.93	6.53	157000.31
OP	302087	305599	8	28096	23564.39	35344.81	3.70	130775.81
MP	55485	55485	8	0	0.00	0.00	6.53	0.00
Total	777585	788847		90096	75564.39	113340.91		522472.43
MD (Kva)				286.8	240.54	360.79		0.00
CONSUMPTION (KWH)				87720	73571.61	113351.90	0.50	55175.95

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	522472.43
2	Revised Fixed Charges @300 per month per kwh	120774.19
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	55175.95
5	Revised GEC @0.10	11035.19
6	Revised FCA @ 1.3 per unit	14734.32
7	Additional EC@0.50/billable demand	0.00
	Revised Current bill amount on basis of % of error	724192.08
	Current bill issued amount as per KCC bill	523072.90
	Difference amount chargeable to consumer	201119.18
	Amount already charged to consumer	134086.16
	Net Amount Chargeable to Consumer	67033.02

(5) For the Bill month- July 2019 (26 July to 31 July - 5 day's)

READING SLOT	IR	FR	MF	Cons. As per bill	Cons for 5 day's	Assessed units on basis of -66.66% error	Rate	Amount
NH	251441	256802	8	42888	6917.42	20754.33	4.35	90281.35
EP	168572	170961	8	19112	3082.58	9348.67	6.53	60393.79
OP	302087	305599	8	28096	4581.61	13596.20	3.70	50305.93
MP	55485	55485	8	0	0.00	0.00	6.53	0.00
Total	777585	788847		90096	14581.61	43599.20		200981.08
MD (Kva)				286.8	46.26	138.79		0.00
CONSUMPTION (KWH)				87720	14148.39	42449.41	0.50	21224.70

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	200981.08
2	Revised Fixed Charges @300 per month per kwh	23225.81
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	21224.70
5	Revised GEC @0.10	4244.94
6	Revised FCA @ 1.3 per unit	5667.90
7	Additional EC@0.50/billable demand	0.00
	Revised Current bill amount on basis of % of error	255344.42

*Handwritten signature*



Current bill issued amount as per KCC bill	100592.94
Difference amount chargeable to consumer	154753.48
Amount already charged to consumer	51571.60
Net Amount Chargeable to Consumer	103181.88

(6) For the Bill month- Aug 2019							
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate Amount
NH	256802	259790	8	23904	-	71719.17	4.35 311978.40
EP	170961	172410	8	11592	-	34779.48	6.53 227109.57
OP	305599	307907	8	18464	-	55397.54	3.70 204970.90
MP	55485	55485	8	0	-	0.00	6.53 0.00
Total	788847	795592		53960	-	161896.19	744059.29
MD (Kva)				152	-	456.05	0.00
CONSUMPTION (KWH)				52440	-	157335.73	0.50 78667.87

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	744059.29
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	78667.87
5	Revised GEC @0.10	15733.57
6	Revised FCA @.13 per unit	21046.50
7	Additional EC@0.50/billable demand	0.00
	Revised Current bill amount on basis of % of error	1003507.23
	Current bill issued amount as per KCC bill	430473.76
	Difference amount chargeable to consumer	573033.47
	Amount already charged to consumer	190963.41
	Net Amount Chargeable to Consumer	382070.06

(7) For the Bill month- Sept 2019							
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate Amount
NH	259790	260240	8	3600	-	10801.08	3.95 42664.27
EP	172410	172687	8	2216	-	6648.66	6.53 43415.78
OP	307907	308206	8	2392	-	7176.72	3.36 24113.77
MP	55485	55485	8	0	-	0.00	6.53 0.00
Total	795592	796618		8208	-	24526.46	110193.82
MD (Kva)				111.68	-	335.07	0.00
CONSUMPTION (KWH)				8080	-	24242.42	0.50 12121.21

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	110193.82
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	12121.21
5	Revised GEC @0.10	2424.24
6	Revised FCA @.13 per unit	3201.44
7	Additional EC@0.50/billable demand	0.00
	Revised Current bill amount on basis of % of error	271940.71
	Current bill issued amount as per KCC bill	186642.64
	Difference amount chargeable to consumer	85298.07
	Amount already charged to consumer	28425.58
	Net Amount Chargeable to Consumer	56872.49

(8) For the Bill month- Oct 2019							
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate Amount
NH	262240	262733	8	19944	-	59837.96	4.35 260295.23
EP	172687	174028	8	10728	-	32187.22	6.53 210182.54
OP	308206	310819	8	20904	-	62718.27	3.70 232057.61
MP	55485	56294	8	6471	-	19417.94	6.53 126799.16
Total	796618	803874		58048	-	174161.42	829334.53
MD (Kva)				166.4	-	499.25	0.00
CONSUMPTION (KWH)				56704	-	170129.01	0.50 85064.51

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	829334.53
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	85064.51
5	Revised GEC @0.10	17012.90
6	Revised FCA @.09 per unit	15674.53
7	Additional EC@0.50/billable demand	87080.71

*Handwritten signature*

Revised Current bill amount on basis of % of error	1178167.18
Current bill issued amount as per KCC bill	488687.92
Difference amount chargeable to consumer	689479.26
Amount already charged to consumer	229768.97
Net Amount Chargeable to Consumer	459710.29

(9) For the Bill month- Nov 2019

READING SLOT	IR	FR	MF	Cons. As per bill	Assessed units on basis of -66.66% error	Rate	Amount
NH	262733	265772	8	24312	72943.29	4.35	317303.33
EP	174028	175580	8	12416	37251.73	6.53	243253.77
OP	310819	313736	8	23336	70015.00	3.70	259055.51
MP	56294	57224	8	7440	22322.23	6.53	145764.18
Total	803874	812312		67504	202532.25		965376.78
MD (Kva)				152.24	456.77		0.00
CONSUMPTION (KWH)				66328	199003.90	0.50	99501.95

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	965376.78
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	99501.95
5	Revised GEC @0.10	13900.39
6	Revised FCA @0.09 per unit	18227.90
7	Additional EC@0.50/billable demand	101266.23
	Revised Current bill amount on basis of % of error	1348273.15
	Current bill issued amount as per KCC bill	545384.24
	Difference amount chargeable to consumer	802888.91
	Amount already charged to consumer	267562.73
	Net Amount Chargeable to Consumer	535326.18

(10) For the Bill month- Dec 2019

READING SLOT	IR	FR	MF	Cons. As per bill	Assessed units on basis of -66.66% error	Rate	Amount
NH	265772	268323	8	20408	61230.12	4.35	266351.04
EP	175580	176937	8	10856	32571.26	6.53	212690.31
OP	313736	316064	8	18624	55877.59	3.70	206747.07
MP	57224	57946	8	5776	17329.73	6.53	113163.16
Total	812312	819270		55664	167008.70		798951.58
MD (Kva)				154.48	463.49		0.00
CONSUMPTION (KWH)				54064	162208.22	0.50	81104.11

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	798951.58
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	81104.11
5	Revised GEC @0.10	16220.82
6	Revised FCA @0.09 per unit	15030.78
7	Additional EC@0.50/billable demand	83504.35
	Revised Current bill amount on basis of % of error	1138811.64
	Current bill issued amount as per KCC bill	475570.72
	Difference amount chargeable to consumer	663240.92
	Amount already charged to consumer	221025.04
	Net Amount Chargeable to Consumer	442215.88

(11) For the Bill month- Jan 2020

READING SLOT	IR	FR	MF	Cons. As per bill	Assessed units on basis of -66.66% error	Rate	Amount
NH	268323	271977	8	29232	87704.77	4.35	381515.75
EP	176937	178764	8	14616	43852.39	6.53	286356.08
OP	316064	319380	8	26528	79591.96	3.70	294490.25
MP	57946	59016	8	8560	25682.57	6.53	167707.17
Total	819270	829137		78936	236831.68		1130069.25
MD (Kva)				167.97	503.96		0.00
CONSUMPTION (KWH)				76264	228814.88	0.50	114407.44

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	1130069.25
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	114407.44
5	Revised GEC @0.10	22881.49
6	Revised FCA @0.02 per unit	4736.63

*Munhnaix*



7	Additional EC@0.50/billable demand	118415.84
	Revised Current bill amount on basis of % of error	1534510.65
	Current bill issued amount as per KCC bill	607457.22
	Difference amount chargeable to consumer	927053.45
	Amount already charged to consumer	308942.57
	Net Amount Chargeable to Consumer	618112.88

(12) For the Bill month- Feb 2020							
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate Amount
NH	271977	274834	8	22856	-	68574.86	4.35 238300.53
EP	178764	180294	8	12240	-	36723.67	6.53 239809.53
OP	319380	322405	8	24200	-	72607.26	3.70 268646.86
MP	59016	60051	8	8280	-	24842.48	6.53 162221.11
Total	829137	837584		67576	-	202748.27	968974.50
	MD (Kva)			167.44	-	502.37	0.00
	CONSUMPTION (KWH)			65104	-	195331.53	0.50 97665.77

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	968974.50
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	97665.77
5	Revised GEC @0.10	19533.15
6	Revised FCA @.02 per unit	4054.97
7	Additional EC@0.50/billable demand	101374.14
	Revised Current bill amount on basis of % of error	1335602.52
	Current bill issued amount as per KCC bill	541161.12
	Difference amount chargeable to consumer	794441.40
	Amount already charged to consumer	264747.60
	Net Amount Chargeable to Consumer	529693.80

(13) For the Bill month- March 2020							
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate Amount
NH	274834	275913	8	8632	-	25898.59	3.95 102299.43
EP	180294	181099	8	6440	-	19321.93	6.53 126172.22
OP	322405	324097	8	13536	-	40612.06	3.36 136456.53
MP	60051	60515	8	3712	-	11137.11	6.53 72725.35
Total	837584	841624		32320	-	96969.70	437653.53
	MD (Kva)			155.36	-	466.13	0.00
	CONSUMPTION (KWH)			31216	-	93657.37	0.50 46828.68

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	437653.53
2	Revised Fixed Charges @300 per month per kwh	144000.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	46828.68
5	Revised GEC @0.10	9365.74
6	Revised FCA @.02 per unit	1939.39
7	Additional EC@0.50/billable demand	48484.85
	Revised Current bill amount on basis of % of error	588272.19
	Current bill issued amount as per KCC bill	325405.92
	Difference amount chargeable to consumer	362866.27
	Amount already charged to consumer	120925.19
	Net Amount Chargeable to Consumer	241941.08

(14) For the Bill month- April 2020							
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate Amount
NH	275913	278322	8	19272	-	57821.78	4.60 265980.20
EP	181099	183285	8	17488	-	52469.25	6.90 362037.80
OP	324097	327540	8	27544	-	82640.26	3.91 323123.43
MP	60515	60515	8	0	-	0.00	6.90 0.00
Total	841624	849662		64304	-	192931.29	951141.43
	MD (Kva)			159.52	-	478.61	0.00
	CONSUMPTION (KWH)			63104	-	189930.99	0.50 94965.50

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	951141.43
2	Revised Fixed Charges @310 per month per kwh	148800.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	94965.50
5	Revised GEC @0.10	0.00

*Handwritten signature/initials*

6	Revised FCA @.02 per unit	0.00						
7	Additional EC@0.50 per unit	0.00						
8	online Rebate/FC waiver	-3066.00						
Revised Current bill amount on basis of % of error		1191840.93						
Current bill issued amount as per KCC bill		500731.84						
Difference amount chargeable to consumer		691109.09						
Amount already charged to consumer		226091.32						
Net Amount Chargeable to Consumer		465017.77						
(15) For the Bill month- May 2020								
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate	Amount
NH	278322	282103	8	30248	-	90753.08	4.60	417464.15
EP	183285	185315	8	16240	-	48724.87	6.90	336201.62
OP	327540	330651	8	24888	-	74671.47	3.91	291965.44
MP	60515	60515	8	0	-	0.00	6.90	0.00
Total	849662	858584		71376	-	214149.41		1045631.20
MD (Kva)				160	-	480.05		0.00
CONSUMPTION (KWH)				70096	-	210309.03	0.50	105154.52
Sno	BILL PARAMETERS							AMOUNT
1	Revised Energy Charges							1045631.20
2	Revised Fixed Charges @ \$10 per month per kwh							148800.00
3	Revised Fixed Charges for Excess Load							0.00
4	Revised Electricity Duty							5114.92
5	Revised GEC @0.10							0.00
6	Revised FCA @.02 per unit							0.00
7	Additional EC@0.50/billable demand							0.00
8	online Rebate/FC waiver							-3684.00
Revised Current bill amount on basis of % of error		1295901.72						
Current bill issued amount as per KCC bill		535682.48						
Difference amount chargeable to consumer		760219.24						
Amount already charged to consumer		248669.42						
Net Amount Chargeable to Consumer		511549.82						
(16) For the Bill month- June 2020								
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate	Amount
NH	282103	285353	8	26000	-	78007.80	4.60	358835.88
EP	185315	185850	8	12280	-	36843.68	6.90	254221.42
OP	330651	333349	8	21584	-	64758.48	3.91	253205.64
MP	60515	60515	8	0	-	0.00	6.90	0.00
Total	858584	869267		59864	-	179609.96		866262.95
MD (Kva)				152.32	-	457.01		0.00
CONSUMPTION (KWH)				58455	-	175385.54	0.50	87692.77
Sno	BILL PARAMETERS							AMOUNT
1	Revised Energy Charges							866262.95
2	Revised Fixed Charges @ \$10 per month per kwh							148800.00
3	Revised Fixed Charges for Excess Load							0.00
4	Revised Electricity Duty							87692.77
5	Revised GEC @0.10							0.00
6	Revised FCA @.02 per unit							0.00
7	Additional EC@0.50/billable demand							0.00
8	Online Rebate/FC waiver							-4936.00
Revised Current bill amount on basis of % of error		1097819.72						
Current bill issued amount as per KCC bill		467663.04						
Difference amount chargeable to consumer		630156.68						
Amount already charged to consumer		206102.16						
Net Amount Chargeable to Consumer		424054.52						
(17) For the Bill month- July 2020								
READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate	Amount
NH	285353	289151	8	30384	-	91161.12	4.60	419341.13
EP	186850	188625	8	4100	-	42604.26	6.90	293969.40
OP	333349	336097	8	21984	-	65958.60	3.91	257898.11
MP	60515	60515	8	0	-	0.00	6.90	0.00
Total	866067	874388		66468	-	199723.97		971208.64
MD (Kva)				159.12	-	507.41		0.00
CONSUMPTION (KWH)				64664	-	194011.40	0.50	97005.70
Sno	BILL PARAMETERS							AMOUNT
1	Revised Energy Charges							971208.64



2	Revised Fixed Charges @310 per month per kwh	148800.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	37005.75
5	Revised GEC @0.10	0.00
6	Revised FCA @.02 per unit	0.00
7	Additional EC@0.50/billable demand	0.00
8	Online Rebate/FC waiver	-4375.00
Revised Current bill amount on basis of % of error		1212689.34
Current bill issued amount as per KCC bill		526977.14
Difference amount chargeable to consumer		705712.20
Amount already charged to consumer		230867.09
Net Amount Chargeable to Consumer		474845.01

(18) For the Bill month- Aug 2020

READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate	Amount
NH	289151	292648	8	27976	-	83936.39	4.60	386107.41
EP	188625	190227	8	12816	-	38451.85	6.90	265317.73
OP	336097	338891	8	22352	-	67062.71	3.91	262215.18
MP	60515	60515	8	0	-	0.00	6.90	0.00
Total	874388	882281		63144	-	189450.95		913640.32
MD (Kva)				152	-	456.05		0.00
CONSUMPTION (KWH)				61552	-	184674.47	0.50	92337.23

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	913640.32
2	Revised Fixed Charges @310 per month per kwh	148800.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	92337.23
5	Revised GEC @0.10	0.00
6	Revised FCA @.02 per unit	0.00
7	Additional EC@0.50/billable demand	0.00
8	Online Rebate/FC waiver	-4681.00
Revised Current bill amount on basis of % of error		1150096.56
Current bill issued amount as per KCC bill		485566.52
Difference amount chargeable to consumer		664530.04
Amount already charged to consumer		217350.66
Net Amount Chargeable to Consumer		447179.38

(19) For the Bill month- Sept 2020

READING SLOT	IR	FR	MF	Cons. As per bill	-	Assessed units on basis of -66.66% error	Rate	Amount
NH	292648	293114	8	3728	-	11185.12	4.60	51451.55
EP	190227	190427	8	1600	-	4800.48	6.90	33123.31
OP	338891	339105	8	1712	-	5136.51	3.91	20083.77
MP	60515	60515	8	2	-	0.00	6.90	0.00
Total	882281	883161		7040	-	21122.11		104658.63
MD (Kva)				72.88	-	218.66		0.00
CONSUMPTION (KWH)				6208	-	18625.86	0.50	9312.93

Sno	BILL PARAMETERS	AMOUNT
1	Revised Energy Charges	104658.63
2	Revised Fixed Charges @310 per month per kwh	148800.00
3	Revised Fixed Charges for Excess Load	0.00
4	Revised Electricity Duty	9312.93
5	Revised GEC @0.10	0.00
6	Revised FCA @.02 per unit	0.00
7	Additional EC@0.50/billable demand	0.00
8	Online Rebate/FC waiver	0.00
Revised Current bill amount on basis of % of error		-4486.00
Current bill issued amount as per KCC bill		258285.56
Difference amount chargeable to consumer		180848.24
Amount already charged to consumer		77437.32
Net Amount Chargeable to Consumer		26774.43
		50662.89

(20) For the Bill month- Oct 2020 (1 Oct to 28 Oct 2020- 28 Day's)

READING SLOT	IR	FR	MF	Cons. As per bill	Cons for 28 day's	Assessed units on basis of -66.66% error	Rate	Amount
NH	293114	296069	8	23640	21352.26	64063.18	4.60	294690.63
EP	190427	192098	8	13368	12074.32	36226.59	6.90	249963.47
OP	339105	342197	8	24736	22342.19	67033.28	3.91	262100.14
MP	60515	61502	8	7896	7131.87	21397.75	6.90	147644.49
Total	883161	891866		69640	62900.65	188720.81		954398.74

*Subnair*

MD (Kva)		219.84	198.57	595.76		0.00
CONSUMPTION (KWH)		67488	60956.90	182889.00	0.50	91444.50
Sno	BILL PARAMETERS					AMOUNT
1	Revised Energy Charges					954398.74
2	Revised Fixed Charges @310 per month per kwh					134400.00
3	Revised Fixed Charges for Excess Load					0.00
4	Revised Electricity Duty					91444.50
5	Revised GEC @0.10					0.00
6	Revised FCA @.02 per unit					0.00
7	Additional EC@0.50/billable demand					0.00
8	Online Rebate/FC waiver					-1771.00
	Revised Current bill amount on basis of % of error					1178472.24
	Current bill issued amount as per KCC bill					487475.63
	Difference amount chargeable to consumer					690996.61
	Amount already charged to consumer					226096.05
	Net Amount Chargeable to Consumer					464900.56
	Total Amount Chargeable to Consumer (28-04-19 to 28-10-20)					64,62,170.20

खण्ड द्वारा मुक्त प्रस्तर से संबंधित उत्तर नहीं दिया गया है। अतः उक्त के सम्बन्ध में खण्डीय अधिकारी की परामर्श देना इन जर्नल के माध्यम से सहित सम्प्रेषण को अपेक्षित रहेगी।

N. J. Kumar  
(नितेश कुमार)  
लेखाधिकारी (आपसो)

*(Signature)*



उपरोक्त आंतरिक संप्रेक्षा रिपोर्ट के अध्ययन से यह स्पष्ट है कि इसमें किसी प्रकार के तथ्यात्मक बिन्दुओं की विवेचना नहीं की गई है बल्कि लेखा लिपिक द्वारा बिल दिनांक 04.03.2021 में की गई लिपिकीय/गोपनीय त्रुटियों को सुधार कर संशोधित बिल जारी करने को कहा गया है और उसके अनुरूप ही विपक्षी विभाग ने परिवादी को संशोधित प्रश्नगत बिल दिनांक 27.09.2023 को जारी किया। चूंकि इस संशोधित बिल में किन्हीं नए तथ्यों का समावेश नहीं किया गया है इसलिए इस प्रश्नगत बिल दिनांक 27.09.2023 को बिल दिनांक 04.03.2021 का ही भाग माना जाएगा और इसे उसी समय जारी किया जाना माना जाएगा। तदनुसार प्रश्नगत बिल दिनांक 27.09.2023 काल बाधित नहीं है और इसकी वसूली परिवादी से किया जाना न्यायोचित है।

इस प्रकरण में विद्युत विभाग की घोर लापरवाही स्पष्ट परिलक्षित है और सामान्य रूप से भी परिवादी के लिए इतनी बड़ी धनराशि का बिल एक साथ अदा किया जाना संभव नहीं है। इसलिए यह फोरम यह न्यायोचित पाता है कि विद्युत विभाग प्रश्नगत संशोधित बिल की धनराशि को परिवादी से उतने ही महीनों की समान किश्तों में वसूल करे, जितने महीनों का यह निर्धारण किया गया है और इस दौरान का परिवादी से कोई विलम्ब अधिभार न वसूला जाए। यदि इसे वसूला जाना नियमानुसार आवश्यक हो तो उसे संबन्धित लापरवाह/गैर-जिम्मेदार अधिकारियों/कार्मिकों से वसूला जाए, जिनकी घोर लापरवाही के कारण परिवादी पर उक्त बड़ी धनराशि का एकमुश्त आर्थिक बोझ पड़ा है।

#### आदेश

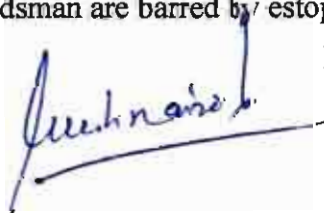
परिवादी द्वारा प्रस्तुत परिवाद असवीकार किया जाता है।

4. The respondent, Executive Engineer submitted his written statement dated 15.07.2021 along with notarized affidavit, wherein he has submitted as follows:

- i) It is stated that contents of the appeal is wrong false and denied and nothing shall be construed as admitted unless specifically admitted.

#### Brief facts

- ii) It is necessarily stated that the instant appeal filed by the petitioner against Forum order dated 03.05.2024 in his complaint no. 266/2023-24 is non maintainable and without any legal or logical basis. The petitioner has failed to demonstrate a single ground which can even remotely demonstrate any irregularity or illegality in Forum's order.
- iii) The petitioner has failed to demonstrate even a single fact which could warrant the setting aside of the order. His contentions before the Forum as well as before Hon'ble Ombudsman are barred by estoppel.



- iv) From bare perusal of sealing certificate no. 1087/02 it can be seen that during inspection 11 KV PT was found damaged and secondary wire and screw of B phase were broken. Further Y phase CT was also found open from inside. After inspection in the meter 2 CTs were installed and damaged PT was replaced by the respondent. The petitioner has neither challenged the authenticity nor validity of the sealing certificate.
- v) MRI report shows that there was no current on B phase in the meter from 28.04.2019 to 26.07.2019. Further Y and B phase current were also missing in the meter from 27.07.2019 to 28.01.2019, resultantly the meter was slow by 33.33% from 28.04.2019 to 26.07.2019 and slow by 66.66% from 27.07.2019 to 28.01.2019.
- vi) Billing history also suggests that the meter was abysmally slow.
- vii) It is necessarily stated that an assessment demand for Rs. 43,28,054.00 was raised in the electricity bill for the month of February 2021, due to current missing (0) in 1 phase of metering Ct for the period 28.04.2019 to 26.07.2019, current missing (0) in 2 phases of metering CT for the period 26.07.2019 to 28.10.2020 and wrong multiplying factor of CT for the month of 11/2020 and 12/2020, however the said demand was duly paid by the petitioner without any objection on 04.03.2021.
- viii) Petitioner's aforesaid act demonstrate that he has unequivocally accepts that his meter was slow and therefore no objection was raised by him.
- ix) Subsequently it was detected in internal audit that there was a calculation error while computing the bill and the audit committee highlighted that total dues were to the tune of Rs. 1,00,08,169.00. Since the petitioner had only paid Rs. 43,28,054.00, therefore the respondent should recover Rs. 64,62,170.20 along with surcharge from the petitioner.
- x) The respondent was under the impression that since demand of Rs. 64,62,170.20 is in continuation of earlier demand of Rs. 43,28,054.00, the petitioner would not have any problem while paying the said demand as he has already accepted that his meter was slow. For the

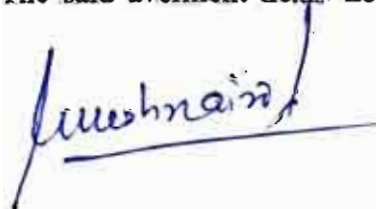


ease of reference of the Hon'ble Ombudsman abstract of wrong and actual assessment is being filed.

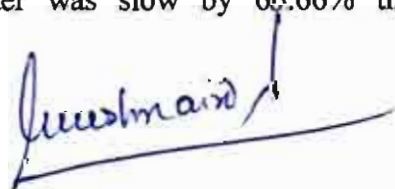
- xi) It is imperative to highlight that when the respondent became aware of the calculation error he immediately sent a letter dated 27.09.2023 for demanding differential amount of Rs. 64,62,170.20 in the said letter the respondent categorically highlighted the reason for raising such a demand.
- xii) To utter shock and surprise the respondent for the first time objected to the said demand and that too on frivolous ground without realizing the fact that the petitioner is barred by estoppel.

**Para wise reply**

- xiii) Para no. 1, 2 and 3 does not call for any reply.
- xiv) Para no. I, II does not call for any reply.
- xv) Para no. III is wrong, false and denied and the appellant is put to the strict proof of the same.
- xvi) Para no. IV is admitted to the extent that the bill was raised for Rs. 43,28,054.00 towards faulty CT and slow meter. The Hon'ble Ombudsman is apprised that the appellant has not raised any objections with respect to the said demand and had paid the bill without any objection or protest, therefore it is evident that the appellant also admits the fact that the meter was faulty and slow by 66.66% . The rest of the contents are wrong, false and denied for the reasons mentioned in the preceding paragraph.
- xvii) It is evident from the conduct of the appellant that the respondent has waived its right to raise any objections to the fact that the meter was slow or the appellant was not liable to pay for the same.
- xviii) Para no V is admitted to the extent the appellant paid the said bill and his said act is estoppel against him. Further it is imperative to highlight that at the time of payment the appellant made no objection with respect to the validity of the bill. Consequently, he waived of his right to make objections against the subsequent demand. Therefore now, as an afterthought and to avoid its liability the appellant has alleged the electricity bill as illegal. The said averment holds no ground and is illegal.



- xix) Para VI, VII, VIII are admitted to the extent they are matter of record.
- xx) In reply to contents of para no. A, it is necessary to state that the respondent is not alleging any sort of tinkering or manipulation. However, fact is that when respondent found out the meter was slow by 66.66%, the respondent took effective steps and resultantly the appellant also had no problem against the same as the appellant duly paid the first demand, the appellant with the sole motive to deceive the Hon'ble Ombudsman has filed the incomplete statement as Annexure-5 of the appeal. The respondent substantiate the difference of amount is filing the entire assessment attributable to the phase current missing. A copy of the assessment is filed as Annexure-7 of this WS.
- xxi) Para No. B does not call for any reply.
- xxii) Para no. C is wrong, false and denied. It is imperative to highlight that page no. 6 of the order it is categorically mentioned that the Forum during the course of proceedings had directed the respondent to check the percentage of 03 phase current. Moreover, the appellant has neither challenged any report submitted by the respondent nor asked for any specific directions against such reports, therefore to alleged that the Forum has not considered the conduct is totally baseless and without any proof.
- xxiii) Para No. D is admitted to the extent it's a matter of record.
- xxiv) Para No. E is wrong, false and denied. The fact is that the respondent raised the initial demand of Rs. 43,28,054.00 which was paid by the appellant. Subsequent after audits observation, the respondent came to know that there was an error in calculation and to rectify the said error, respondent raised a demand of Rs. 64,62,170.00. it is necessary to state that the said demand was in continuation of the first demand which is clearly evident from the internal audit observation. The respondent neither change the basis of the subsequent demand nor the said demand was attributable to any new circumstance, hence the appellant is bound to clear the said dues in its entirety.
- xxv) It is ironic that the appellant while paying Rs. 43,28,054.00 duly accepted that his meter was slow by 66.66% therefore on the





subsequent demand raised by respondent the appellant cannot alleged that respondent officials were at fault for wrong calculation.

xxvi) Para No. F & G are wrong, false and denied. Irrespective of the unfounded allegation by the appellant that the respondents are incapable to calculate the amount. It does not change the fact that the appellant is liable to pay as per actual consumption. Further the contents of para no. G clearly demonstrate that appellant's admissions that the subsequent demand of Rs. 64,62,170.00 is justified as there was calculation demand in the first demand.

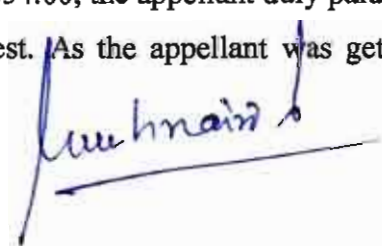
xxvii) Para no. H is wrong, false and denied and the appellant is put to the strict proof of the same.

xxviii) Para No. I and J is wrong, false and denied. The Forum has duly considered the following in page no. 14 of the order that "उपरोक्त आंतरिक संप्रेक्षा रिपोर्ट के अध्ययन से यह स्पष्ट है कि इसमें किसी प्रकार के तथ्यात्मक बिन्दुओं की विवेचना नहीं की गई है बल्कि लेखा लिपिक द्वारा बिल दिनांक 04.03.2021 में की गई लिपिकीय/गणितीय त्रुटियों को सुधार कर संशोधित बिल जारी करने को कहा गया है और उसके अनुरूप ही विपक्षी विभाग ने परिवादी को संशोधित प्रश्नगत बिल दिनांक 27.09.2023 को जारी किया। चूंकि इस संशोधित बिल में किन्हीं नए तथ्यों का समावेश नहीं किया गया है इसलिए इस प्रश्नगत बिल दिनांक 27.09.2023 को बिल दिनांक 04.03.2021 का ही भाग माना जाएगा और इसे उसी समय जारी किया जाना माना जाएगा। तदनुसार प्रश्नगत बिल दिनांक 27.09.2023 काल बाधित नहीं है और इसकी वसूली परिवादी से किया जाना न्यायोचित है।

xxix) It is evident that while considering the events in totality the Forum has categorically held that the change in bill was due to calculation error and no facts or basis has been change while raising the demand.

xxx) Para no. K is wrong, false and denied and the appellant is put to the strict proof of the same. It is also necessary to state that embargo of 02 years is not applicable in the present case as and when there was a due the respondent had raised the demand.

xxxi) Para No. 6 & 7 is wrong, false and denied. It is necessary to state that the appellant knew that his meter was slow and the appellant got unjustly enriched by the same. Subsequently when respondent figured out that the meter was slow by 66.66% and the respondent raised the bill only for Rs. 43,28,054.00, the appellant duly paid the same without any objections or protest. As the appellant was getting substantially

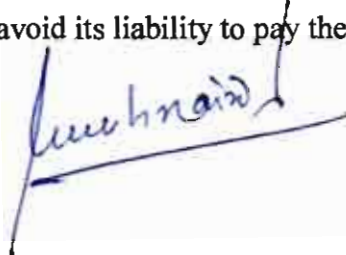


benefitted by the slow meter and the then raised demand. The appellant only started the Hue and Cry when appellant realized that respondent has rectified its demand and now respondent is demanding entire dues.

- xxxii) The appellant is duty bound to pay as per actual electricity consumption. However, the entire objections raised by appellant only involves around immaterial facts and frivolous objections. The fact that there was a calculation error or the bills were raised subsequently cannot change the liability of the appellant to pay actual dues.

**Additional pleas**

- xxxiii) The appellant has not even once had challenged for disputed the fact that his meter was 66.66% slow. The said admission along establishes his liability.
- xxxiv) Hon'ble Ombudsman's attention is drawn to the fact that there was no dispute to the fact that the meter was slow by 66.66%
- xxxv) The appellant has failed to demonstrate as to what grounds Forum's order is liable to be set aside.
- xxxvi) Entire plea of the appellant is barred by estoppel as the appellant has paid the initial demand of Rs. 43,28,054.00 without any protest or objections.
- xxxvii) It is duly established from internal audit note that total dues against the appellant were Rs. 1,00,08,169.00 and the said internal audit has never been challenged by the appellant, therefore the said report is binding upon the appellant.
- xxxviii) Forum's order is well reasoned and is in compliance with the principles of natural justice and there is no perversity in the said order.
- xxxix) Demand raised by the respondent is within the purview of law and in compliance of relevant rules and regulations.
- xl) The Hon'ble Ombudsman may humbly consider the fact that is appellant is allowed to escape its liability to pay as per actual consumption it would be a loss to the public money and it will open a flood gate of litigation against the respondent.
- xli) It is submitted that mere calculation error in the bills does not give a right to any consumer to avoid its liability to pay the dues.



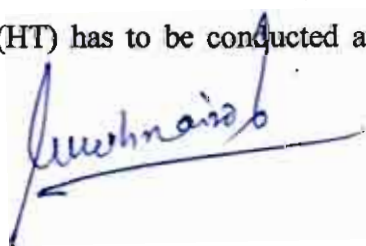
xlii) The reluctance of the appellant to pay the dues categorically demonstrates that he has not approached the Hon'ble Ombudsman with clean hands.

xliii) The respondent duly deserves its right to file additional documents, modify, amend and supplement its written statement.

Based on the aforesaid facts and circumstances it is in the interest of justice that the Hon'ble Ombudsman may kindly be pleased to dismiss the appeal with cost in favor of the respondent.

The respondent has substantiated his submissions with adducing documentary evidences as Annexure 1 to 7 as mentioned in appropriate paragraphs of the WS.

5. The petitioner has submitted a rejoinder dated 08.08.2024 along with an affidavit and application for stay (Since there was no Ombudsman in the office that time so no order on petitioner's application for stay were passed.) In his rejoinder the petitioner has not admitted para 2, 3, 4, 5 to 8, 9 to 12 and 13 to 43 of written statement of respondent for the reasons mentioned under point no. 2, 3, 4, 5 and 6 of the rejoinder.
6. In the above mentioned points the petitioner has submitted that all such seals were found intact during recording the meter by the department from time to time but the department never informed him or the departmental concerning authority. Further the petitioner has submitted that it is wrong to say that CT was not functioning properly since June 2019. The departmental employee checked the meter and inspected all the relevant parts of the meter every month at site and nothing was informed to him regarding any defect in the CT, but suddenly the department in the year 2023 came to know that CT was not functioning properly since 2019. It is pertinent to mention that it is department's duty to maintain and to take care of their valuable property as installed at site and to ensure that this is working properly. Further the petitioner has stated that audit is almost conducted every year but the demand letter dated 27.09.2023 was issued after 2 and half year of the initial demand letter. The reason for that has to be considered.
7. Meanwhile the respondent was asked vide this office letter no. 1198 dated 16.08.2024 to submit the following documents/information by 27.08.2024.
  - i) As per sub regulation 3.1.3 of UERC Supply Code Regulation 2007, periodical testing of Bulk Supply Meters (HT) has to be conducted at an interval of one



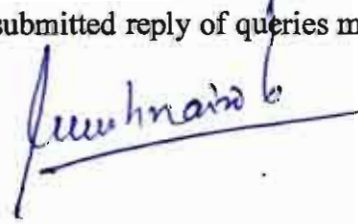
year, although this Regulation is applicable in the instant case, as assessment has been done from May 2019 to October 2020 by the department and from April 2019 to October 2020 by the audit. However, similar provision has been given under Sub Regulation 5.1.3 (3) of UERC Regulation, 2020 which was notarized on 28.11.2020 which also provides that periodical testing of meter of bulk supply meter (HT) was to be conducted every year. When was the last periodical testing carried out of petitioner's meter, submit the testing report.

- ii) Initially assessment of Rs. 43,28,054.39 was raised by the department. After internal audit's observation assessment was revised to Rs. 1,07,90,224.59. Submit copy of objections raised by internal audit and the reply given by the division.
- iii) Copy of sealing certificate No. 1087/02 dated 28.10.2010 submitted by respondent with written statement does not carry consumer's signature. Please explain why?

On non receipt of desired documents from the respondent a reminder no. 1325 dated 10.10.2024 was issued to him wherein he was asked to submit the desired documents/information by 23.10.2024. The respondent has submitted following documents/information vide his letter no. 2011 dated 11.11.2024.

- i) Testing of 11 KV TVM and connected CTs and PTs was done on 13.03.2019 at site of consumer by M/s Yadav Measurements (P) Ltd in presence of consumer. (copy of testing report attached).
- ii) Copy of objection raised by audit is attached in response to which respondent raised a demand note of Rs. 64,62,170.20 through letter no. 2067 dated 27.09.2023 of EDD Sitarganj.
- iii) The breakdown of consumer metering system happened at the time when there was a spread of covid virus and pandemic was declared by the government. Only essential operations such as reading and breakdown attending work was in function. Hence to avoid max human interaction and above mentioned restrictions the team was unable to capture consumer's signature. These documents submitted by the respondent vide above referred letter dated 11.11.2024 have been taken on record and are available on file.

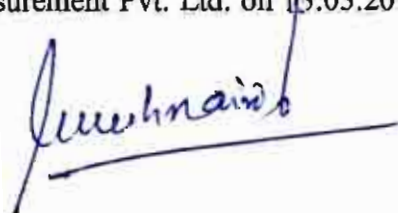
8. Hearing in the case was fixed for 13.11.2024 vide letter no. 1347 dated 24.10.2024. Both parties were present. Respondent submitted reply of queries made by this office.



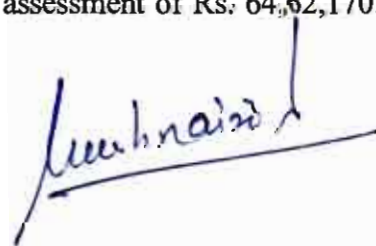


A copy of the same was handed over to the petitioner. Respondent made oral submission seeking adjournment which was allowed and 27.11.2024 was fixed for the next date for arguments which was adjourned for 04.12.2024 for unavoidable reasons vide letter no. 1387 dated 18.11.2024 on the request of the respondent yet another date 20.12.2024 was fixed for hearing arguments vide letter no. 1439 dated 11.12.2024. Both parties were present and argued their respective case on the scheduled date 20.12.2024. The respondent was directed to submit certain documents by 08.01.2025. Petitioners submitted a written argument copy of the same was handed over to the respondent. Next date if required after receipts of desired documents will be intimated otherwise date for judgment will be given shortly. The petitioner was informed vide letter no. 1489 dated 07.01.2025, that the respondent submitted desired information vide a letter no. 23 dated 04.01.2025 through Email, copy of the same was sent to the petitioner vide above referred letter. In the interest of justice it was felt that yet one more hearing on the submission made by respondent is necessary therefore, 22.01.2025 was fixed for arguments particularly on the documents submitted by respondent vide his aforesaid letter dated 04.01.2025.

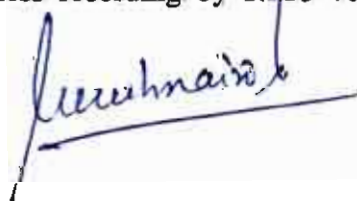
9. Both parties were present and argued their respective case on scheduled date 22.01.2025. The respondent submitted certified copy of audit report as asked for, copy of the same handed over to the petitioner. Petitioner submitted additional written arguments dated 22.01.2025 copy of which handed over to the respondent. Arguments concluded order was reserved.
10. In his additional written argument dated 22.01.2025 the petitioner has inter alia submitted copies of the following case laws:
  - a) Copy of judgment of Hon'ble Supreme Court in Civil Appeal no. 9651 of 2003.
  - b) Copy of judgment of Hon'ble Supreme Court in Civil Appeal no. 7433 of 2008.
  - c) Copy of judgment of Hon'ble High Court of Uttarakhand in WP no. 1069/2021.
  - d) Copy of judgment of Hon'ble Appellate Tribunal of Electricity in 329/2019.
11. Arguments from both parties were heard. Documents available on file have been perused. It is borne out that the petitioner M/s GLD Agri Foods, Sitarganj, Distt. Udham Singh Nagar is a consumer of UPCL with no. 880K00007211 with 600 KVA contracted load. A testing of consumer's metering equipment was conducted by authorized company M/s Yadav Measurement Pvt. Ltd. on 13.03.2019. Consequently



on the written complaint of the consumer, the respondents attended a breakdown in metering equipment as per sealing certificate no. 02/1087 on 28.10.2020, wherein after opening CT/PT box, the respondent found one PT damaged and secondary wire of B phase CT was broken and CT of Y phase was found opened. The effected 2 nos. CTs were replaced by new CTs of ratio 60/5 and PT was also replaced. This was also confirmed by the respondents under para 4 of their written statement dated 15.07.2024 and this was also orally confirmed by the respondent's representative during hearing. Based on checking report (sealing certificate) dated 28.10.2020 the respondents raised assessment for the period 28.04.2019 to 26.07.2019 for slow running of meter @ presumed 33.33% and from 27.07.2019 to 28.10.2020 for slow running of meter @ presumed 66.66% amounting to Rs. 43,28,054.00 and intimated to the petitioner vide letter dated 17.02.2021 which was duly paid by the petitioner vide revenue receipt dated 04.03.2021 which includes current bill dated 17.02.2021, without any objection or any protest. Subsequently a team of internal audit carried out audit of the petitioner and observed that as per load survey report of the installed meter B phase current was missing from 28.04.2019 and current in B and Y phases were missing from 27.07.2019 due to which meter recorded less @ 33.33% and 66.66% respectively which was a presumption as no checking was carried out to establish the presumption of less recording. The audit has also mentioned that Executive Engineer, Test Division Rudrapur also confirmed the same vide his letter no. 844 dated 29.10.2020 (this letter however is not available on the file). The audit also mentioned in its observation that the damaged CTs were replaced vide sealing certificate no. 02/1087 dated 28.10.2020. On the basis of above the respondent assessed a sum of Rs. 35,45,998.83. (The correct amount of assessment by Division was Rs. 43,28,054.00 as per records). The Audit noted that the division made lesser assessment whereby the consumer got undesirable/undue benefit of Rs. 64,62,170.20. Whereas an assessment of Rs. 1,08,00,169.03 (The correct figure is Rs. 1,07,90,224.60 as per records) should have been raised as per rules. Based on their observations the audit concluded that undesirable benefit of Rs. 64,62,170.20 has been given to the consumer by the division, which is irregular and recovery thereof is liable from the consumer. The Audit also stated that the audit will await division's reply along with evidences for assessment and realization of the balance assessment of Rs. 64,62,170.20 along with surcharge.



12. The respondents in compliance to audit observations revised the assessment for Rs. 1,07,90,224.59 in place of the original assessment of Rs. 43,28,054.00 based on slow running of meter by 33.33% from 28.04.2019 due to B Phase current missing and slow running of meter by 66.66% due to B and Y phase current missing from 27.07.2019 as confirmed by Executive Engineer, Test Division Rudrapur vide his letter no. 844 dated 29.10.2020 (the said letter is however not enclosed with respondents above referred letter dated 27.09.2023) accordingly sent a demand of balance assessed amount of Rs. 64,62,170.20 (1,07,90,224.59-4,32,854.39) vide letter no. 2067 dated 27.09.2023 and asked the petitioner to deposit the said balance amount in the office of Electricity Distribution Division, Sitarganj.
13. Consequent to this the petitioner preferred a complaint dated 25.01.2024 before CGRF, Rudrapur (Udham Singh Nagar) which was registered as complaint no. 266 against the additional demand of Rs. 64,62,170.20 raised by the respondent vide their letter no. 2067 dated 27.09.2023 which was registered as complaint no. 266/2023-24. The said complaint was dismissed by the Forum vide their order dated 03.05.2024. The Forum in its above referred order also directed the respondent to recover the balance amount of assessment in as many monthly installments as is the period of its assessment. The respondent vide his letter no. 22 dated 03.01.2025 addressed to Accounts officer internal audit, Dehradun inter alia confirmed that a sum of Rs. 25,13,63.00 in 07 number installments has duly been realized from the petitioner against the additional assessment of Rs. 64,62,170.00. This has also been admitted by the petitioner.
14. Being aggrieved with Forum's said order, the instant appeal has been preferred by the petitioner before undersigned with the prayer that the Hon'ble Ombudsman may graciously be pleased to allow this appeal and quash and set aside Forum's order dated 03.05.2024 and its recovery demand letter 27.09.2023 issued by the respondent in the interest of justice.
15. On the basis of checking dated 28.10.2020 vide sealing certificate no. 02/2087 current in that CTs of Y and B phases were damaged as also PT of one phase. Current in B Phase CT was missing from 28.04.2019 to 26.07.2019 and that in B and Y phases was missing from 27.07.2019 to 28.10.2020. Without establishing the percentage of less recording due to non functioning of CTs as aforesaid the respondents on the basis of presumption raised assessment @ less recording by 33.33 % from 28.04.2019 to



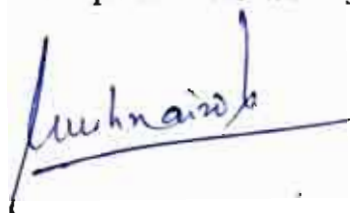


26.07.2019 and @ 66.66% less recording from for the period 27.07.2019 to 20.10.2020 and based on their presumption an assessment amounting to Rs. 43,28,054.00 was raised and intimated to the petitioner vide letter dated 17.02.2021 which was duly paid by the petitioner vide receipt dated 04.03.2021 including the amount of current bill dated 17.02.2021 a total of Rs. 53,49,229.00 was paid without any objection or protest and thus there is no dispute on the original assessment of Rs. 43,28,054.00 made by the respondent although it was based on the presumption that the meter recorded 33.33% less due to no current in one phase CT and 66.66% less recording due to current missing in two phases. Subsequently the internal audit observed that department has erred in raising the assessment and has caused benefit to the consumer. The audit on the basis of same presumption of less recording worked out that the correct amount of assessment should have been Rs. 1,07,90,224.00 and thus a balance of Rs. 64,62,170.00 has yet to be assessed on the consumer being difference of Rs. 1,07,90,224.00 and Rs. 43,28,054.00, the respondents without replying to the audit raised a differential demand of Rs. 64,62,170.00 vide their demand letter no. 2067 dated 27.09.2023 and asked the petitioner to deposit the said amount. This caused grievance to the petitioner against which he approached the Forum vide its complaint no. 266 /2023/24 which was decided by the Forum vide its order dated 03.05.2024 wherein the complaint was dismissed. So, the instant representation/appeal is against the additional assessment of Rs. 64,62,170.00 raised by the respondents as per internal audit's observation and demand was sent to the petitioner vide letter 2067 dated 27.09.2023.

16. The petitioner in his additional written argument dated 22.01.2025 submitted during hearing have argued his case inter alia on the basis of the following case laws of Hon'ble Supreme Court, Hon'ble Supreme Court, Hon'ble High Court of Uttarakhand and Hon'ble Appellate Tribunal of Electricity.

- (a) Copy of judgment of Hon'ble Supreme Court in Civil Appeal no. 9651 of 2003.
- (b) Copy of judgment of Hon'ble Supreme Court in Civil Appeal no. 7433 of 2008.
- (c) Copy of judgment of Hon'ble High Court of Uttarakhand in WP no. 1069/2021.
- (d) Copy of judgment of Hon'ble Appellate Tribunal of Electricity in 329/2019.

The petitioner has relied upon the relevant paras of the above judgments, which are reproduced below:



**Judgment of Hon'ble Supreme Court in Civil Appeal no. 9651 of 2003: it was held by Hon'ble Supreme Court.**

*Para 30 In view of the above, in case there is a non-compliance of a statutory requirement of law or the principles of natural justice have been violated under some circumstances, non-compliance of the aforesaid may itself be prejudicial to a party and in such an eventuality, it is not required that a party has to satisfy the court that his cause has been prejudiced for non-compliance of the statutory requirement or principles of natural justice.*

*Para 33 ... If one only CT was contribution for recording of energy then best way for the board was to install a check meter. After comparing the recording of energy by both the meters, the Board can only opine that the meter installed is not correct one and is not correctly recording the energy. ...*

*Para 38 ... In view of the above, we do not find any force in the submissions made by Shri Gulati that the appellant must show prejudice caused to it by not framing the substantial question of law by the High Court and not giving the opportunity of hearing prior to the sending of the revised bill.*

**Judgment of Hon'ble Supreme Court in Civil Appeal no. 7433 of 2008, it was held by Hon'ble Supreme Court.**

*Para 15 ... If the Corporation fails to comply with any of the conditions laid down in the licence or violates the tariff, the licence of the licensee may be revoked. A penal action may also be taken. But the same would not mean that the licensee can be permitted to take advantage of its own wrong. It can approbate and reprobate, particularly when it is the beneficiary thereof.*

*Para 18 ... The appeal is allowed with the direction to refund the entire amount within four weeks. Respondent shall bear the cost s of the appellant throughout.*

**Judgment of Hon'ble High Court of Uttarakand in Writ Petition No. 1069 of 2021 (M/S), it was held by Hon'ble Supreme Court.**

*Para 5 ... Hence, as such I am of the view that since a very assessment itself was not foundationed as per the Regulations, of 2007, this Court is not willing to exercise its supervisory jurisdiction under Article 227 of the Constitution of India.*

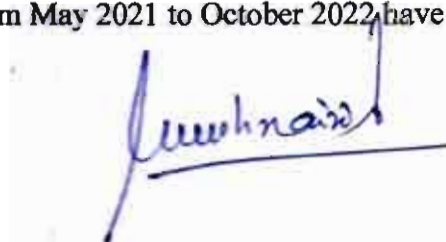
**Judgment of APTEL in Appeal no. 329 of 2019 and IA no. 1640 of 2019 and IA no. 828 of 2020**

*Para 100 "The subject matter before the Commission wa claim of refund of additional, surcharge which was unauthorizedly recovered by the UPCL. In terms of*

*Section 62 (6) of the Act, It is very clear that irrespective of other liability incurred by the licensee, if the licensee has recovered unauthorizedly any amount, the manner of utilization of such unauthorized amount recovered by UPCL has nothing to do with the entitlement of the Appellant. Once the Appellant is entitled for refund of such amount, how UPCL has used the said amount to lower its annual requirement and how it treated the said amount or how process of retail supply tariff determination was done, should not come in the way of right, interest, and privilege of the Appellant who seeks refund of the amounts unauthorizedly and illegally recovered from it."*

The judgments of the Hon'ble Supreme Court and Hon'ble High Court of Uttarakhand as mentioned at serial no. a, b, c above provides that no assessment can be raised against any consumer by the respondent (licensee) without establishing the percentage of less recording of energy and therefore in view of the Hon'ble Supreme and Hon'ble High courts above mentioned judgments, the total assessment raised by the respondent firstly at their own and secondly on the observation of internal audit is not legally sustainable. Case law of Hon'ble Apte is however also applicable in the instant case as far as the payment by the petitioner of a sum against the additional assessment of Rs. 64,21,170.00, in installment under the directions of Forum in installment is concerned as this assessment has been held as illegal by virtue of this order.

15. While the case laws of Hon'ble Supreme Court and Hon'ble High Court of Uttarakhand as mentioned are applicable to the fact of the present case as it is fact that due to current missing in secondary of the two number CTs for the periods as mentioned above, the total energy consumed by the petitioner during the period under reference i.e. from 28.04.2019 to 28.10.2020 could not be recorded in the meter and therefore some of energy over and above the energy billed during the aforesaid period through regular monthly bills left to be billed and the respondents are entitled to assess such leftover energy and raise bill for the same.
16. From the records available on file following data regarding billed units, units assessed by UPCL, units assessed by audit and units billed after rectification of defect during the corresponding period from May 2021 to October 2022 have come to notice.





S. No.	Period May 2019 to Oct 2020	Billed units	Units assessed by UPCL	Units assessed by Audits	Period May 2021 to Oct 2022	After rectification
1	Total energy	1111936	1750837	2905930	-	1907220
2	Average energy per month	61774.222	97268.72	161440.5556	-	105956.6667

From the above it is suggested that the UPCL assessed 1.57 times the energy billed while the audit assessed 2.61 times the energy billed during the period under reference against the average monthly billed consumption of 61674 units the average assessed consumption per month by the department is 97268 units. The average assessed consumption per month by the audit is 161440. Further the total billed consumption from May 2021 to October 2022 has been 1907220 units which gives average monthly billed consumption 105956 units. It is also pertinent to mention there that this consumption after rectification of defect has been worked out on MF 12 which is not possible. for the reason that the respondents replaced the two defective CTs by the new CTs of ratio 60/5 each giving ratio 12 and the one old CT which was remained in the system was of ratio 40/5 giving ratio 8 so, in this situation the actual multiplying factor is not known but respondents have billed on 12 MF. Different ratio CTs have been in the metering system after replacement of the defective CTs vide sealing certificate dated 28.10.2020. The correct MF during the period post replacement of two number of defective CTs is not known and hence the billed energy worked out on 12 MF from the period May 2021 to October 2022 which correspondence to the period May 2019 to October 2020 for which assessments has been raised as aforesaid, is not correct and should have been something less than the energy billed during the said period at MF 12. Since the actual MF under the situation is not available however the correct MF shall be more than 8 but less than 12. Such being the case for the sake of calculation the best possible MF for multi ratio CTs with ratio 12, 12 and 8 can be considered as 10.66 on the average basis  $(12+12+8)/3=10.66$ , thus the actual average consumption for the corresponding period of 18 months post replacement of CT i.e. from May 2021 to October 2022 can be 94124 units per month  $\{(105956 \times 10.66)/12\}$  which is a little less than average assessed unit per month 97268 assessed by the department on which a sum of Rs. 43,28,054.00 has been raised and duly deposited by the petitioner without any objection or protest and for which he has not filed any complaint before the Forum. So, this much assessment as acceptable by both the parties can be considered a justified assessment for the energy left to be recorded due

*(Signature)*

to current missing in two CTs and this assessment can be considered as a final assessment in the instant case.

17. The assessment raised by the Audit for 2905930 units for the entire period from May 2019 to October 2020 on which average monthly consumption has been worked out as 161440 units which is much more than the average assessed units by UPCL being 97268 units as also is much more higher than the average monthly billed consumption during the corresponding post period being 105956 and even much higher than the corrected monthly average consumption during this corresponding period being 94124 units as worked out above in the preceding paragraph. Hence, the assessment of Rs. 1,07,90,224.00 worked out by internal audit and consequently demand of Rs. 64,62,170.00 (Rs. 1,07,90,224.00 – Rs. 43,28,054.00) does not appear to be justified and hence is not sustainable and the same is liable to be quashed. The Forum order in view of above clarifications/ justification is also liable to be set aside and quashed. Such being the case, any sum deposited by the petitioner in installments under directions of Forum, against the additional demand of Rs. 64,62,170.00 is liable to be refunded to the petitioner by way of adjustment in the future bills, starting from the first bill, to be issued after the date of this order.

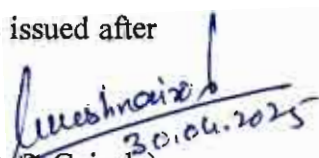
### Order

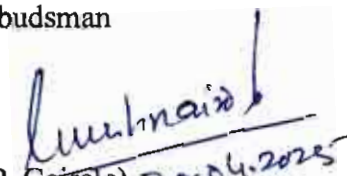
The petition is partly allowed. The Forum order is set aside and quashed. Additional demand of Rs. 64,62,170.00 raised on the petitioner vide respondent's letter no. 2607 dated 27.09.2023 is also quashed and set aside. The respondents are directed to refund the sum deposited by the petitioner in installments against the said additional demand, by way of adjustment in the future bills, starting from the first bill, to be issued after the date of this order.

Dated: 30.04.2025

Order signed dated and pronounced today.

Dated: 30.04.2025

  
(D. P. Gairola)  
Ombudsman

  
(D. P. Gairola)  
Ombudsman