THE ELECTRICITY OMBUDSMAN, UTTARAKHAND

Shri Harak Ram Gandhinagar, Tutipuliya, Kundanbaseda, Lalkuan, Haldwani, Distt. Nainital, Uttarakhand

Vs

The Executive Engineer, Electricity Distribution Division, (Rural) Uttarakhand Power Corporation Ltd. 79, Hiranagar, Haldwani, Uttarakhand

Representation No. 13/2024

Award

Dated: 29.11.2024

Present appeal/ representation has been preferred by the appellant against the order of Consumer Grievance Redressal Forum, Kumaon Zone, (hereinafter referred to as Forum) order dated 08.02.2024 in complaint no. 06/2024 by which Ld. Forum has dismissed the complaint of appellant Shri Harak Ram, Gandhinagar, Tutipuliya, Kundanbaseda, Lalkuan, Haldwani, Distt. Nainital (petitioner) against UPCL through Executive Engineer, Electricity Distribution Division (Rural), Uttarakhand Power Corporation Ltd., Haldwani, Distt. Nainital, Uttarakhand (hereinafter referred to as respondent).

2. The petitioner in his instant appeal dated 15.03.2024 has averred as follows:

- This appeal is preferred being aggrieved with Forum's order dated 08.02.2024 in his compliant no. 06/2024 before the Forum vide which the complaint was dismissed out rightly without appreciating and considering the arguments/documents placed on record.
- ii) The complaint under reference was instituted before the Forum Haldwani against the respondent for raising arbitrary illegal, unjustified and unwarranted demand on various occasions through monthly electricity bills, which in no way can be related to the premises of the petitioner.

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- Factual matrix leading to filing the present grievance petition have been detailed as below: \
 - a) The petitioner is a domestic consumer residing at BinduKhatta, Gandhinagar, Lalkuan.
 - b) He has constructed a new house for which he applied for a 2 KW connection, the respondents after survey approved the 2 KW connection, which was released with connection no. 392LG32877677 under RTS1 category with account no. 42300584173.
 - c) The petitioner along with his family resides at house no. 719, Ground floor, Bada park, behind Shiv Durga Mandir, Ghaziabad, UP where he is running a auto rikshaw for earning his livelihood and occasionally visits his hometown where the connection had been taken.
 - d) A copy of the sealing certificate was not provided at the time of issuing the connection, so initial reading of the meter at the time of installation was never confirmed and intimated to the petitioner. (A perusal of the billing history suggests that the connection was released on 28.06.2023, the first bill was issued on 24.08.2023 for the month of August 2023, initial reading in this bill as per history was 5411 and present reading was 5518 and the billable units were 107, so it is clear that the initial reading in the meter at the time of release of connection was 5411)
 - e) He occasionally visits his hometown and therefore having limited electrical load at his premises which only runs when he visits himself and it is also submitted that the petitioner had never let out his premises partly or fully to anyone.
 - f) The respondent issued monthly bills for consumption of 107, 29, 136 units for the month of August, September and October 2023 respectively. These bills are as per his consumption and is not under dispute and paid also. Bill for the month of November 2023 was issued for abnormally high amount Rs. 9,453.00. He immediately contacted UPCL's office with the request for revision of the bill, but it was not revised.

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- g) Subsequently he isolated the load of his premises by operating the MCB, but the meter was found running. This abnormality was brought to the notice of JE UPCL, however, he advised for installation of check meter.
- h) Subsequently after payment of prescribed charges Rs. 118.00 check meter was installed and the respondent declared that both the meters were found running equally. It is pertinent to mention that the test report of the meter used as check meter was never provided to him before installation of check meter.
- Since the respondent did not do anything regarding his grievance he was forced to approach the Forum with a complaint registered as complaint no. 06/2024 which was dismissed by Forum vide order dated 08.02.2024.
- iv) That there was total denial of the principles of natural justice by the Forum which entails so cause notice, reply, opportunity of hearing and a speaking order dealing with rival submission.
- v) Being aggrieved against the said order in his complaint the present appeal has been preferred on the following grounds:
 - A. As per settled proposition of law, a person cannot be penalized or asked to pay undue amount by the State without the same actually having been fallen due and is not permissible in law.
 - B. Because no tampering of the meter system was done by him and no allegations regarding the same has been leveled by the respondent.
 - C. Because the ground taken by the Forum is not sustainable, technically possible and Forum did not applied judicial mind on the documents submitted.
 - D. Because the Forum in the impugned order have categorically stated that MRI report indicated reading of 12178 on 19.01.2024 and also the reading of as per billing history was 12178, however the Forum failed to realize that as per sealing certificate dated 10.01.2024 submitted by respondent the meter reading was also 12178, that how it is possible that MRI is indicating 12178 units on 19.01.2024 and 10.01.2024 that

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Page 3 of 14 13/2024 this establishes that the meter has gone defective and hence MRI has no significance and cannot be relied upon.

- E. Because the Forum in the impugned order categorically stated that the respondent on the basis of technical evidences have established that the bill is issued as per actual consumption but the Forum did not applied judicial mind that the su8bmitted documents all together tells a different story which is contrary to what has been relied upon. He has submitted some calculation in a tabulated form, which shows that the consumed units shown in the month of November, December 2023 and January 2024 were 1418, 1683, 1578 units respectively against maximum demand of 1, 2 and 1 KW respectively which as per his calculation cannot be more than 720, 1440, 720 units respectively in these months. And he has further submitted that it is established beyond doubt that abnormal monthly units that have been billed are impossible to have been consumed with the maximum demand so obtained and he has further submitted that this establishes that the MRI report and the bill generated post November 2023 are erroneous and are technically not possible and as such liable to be quashed.
- F. Because the Forum never appreciated his argument that the lab of respondent is not NABL accredited and thus they are not competent to carry out any test on the metering system.
- vi) Under these circumstances he has approached the Hon'ble Ombudsman through the instant petition for necessary relief and redressal and has submitted that the impugned bills are liable to be quashed and set aside by the Hon'ble Ombudsman.

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- a) Quash and set aside Forum order dated 08.02.2024 in his complaint no. 06/2024.
- b) Direct the respondent to revise abnormal bill from November 2023 and onwards on the basis of consumption, when the mter was correctly working without any defect.
- c) Direct the respondent not to charge any LPS on the revised bill.
- d) Pass any other order or direction deemed fit and proper in the interest of justice.

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Page 4 of 14 13/2024 He has substantiated his appeal with documentary evidences as mentioned in the appeal.

- 3. After perusal of records and hearing arguments on 30.01.2024 the Forum was of the view that no difference between installed meter and check meter was found. In MRI report reading on 19.01.2024 was 12178 units and the same unit was found in the billing history also in the same duration. As per MRI the maximum demand was recorded as 4.98 KW against his sanctioned load of 2 KW. As such the opposite party has established on the basis of technical evidences that bills have been issued as per actual consumption recorded by the meter and there is no ground for revision of the bills. So the complaint is liable to be dismissed and the Forum has accordingly dismissed the complaint vide its order dated 08.02.2024.
- 4. The respondent Executive Engineer has submitted his written submission vide letter no. 1624 dated 06.04.2024 along with a notarized affidavit wherein he has submitted as follows:
 - i) Ombudsman's letter dated 20.03.2024 was received in his office on 30.03.2024.
 - The petitioner has filed a complaint no. 06/2024 before the Forum regarding billing, which was received in his office from the Forum vide its letter dated 11.01.2024.
 - iii) Reply was submitted to the Forum vide his letter no. 276 dated 23.01.2024.
 - iv) The Forum directed this office vide letter dated 23.01.2024 for hearing on 30.01.2024 which was received in his office on 29.01.2024.
 - v) The Forum dismissed the complaint vide its order dated 08.02.2024.

He has also submitted documentary evidence with his written submission as refered in his written statement.

5. The petitioner has submitted a rejoinder dated 27.04.2024 along with a notarized affidavit in which he has averred as follows:

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- At the outset he has submitted that the contents of written statement filed by respondent are specifically and categorically denied being devoid of merits, baseless and no cogent explanation has been furnished.
- ii. The respondent has neither denied nor disputed any of the averments made by him, in his appeal and hence are now admitted petition with respect to the dispute at hand.
- iii. Contents of para i) need no reply because of want of knowledge.
- iv. Contents of para ii) pertains to record and hence need no reply.
- v. Contents of para iii) pertains to record and hence need no reply.
- vi. Contents of para iv) pertains to record and hence need no reply.
- vii. Contents of para v) pertains to record and hence need no reply. However it is pertinent to bring on record that the order of Forum is illegal and finding of Forum are arbitrary and contrary to the factual position at hand and hence are challenged in the appeal.

Supplementary points

- viii. The departmental officers came and replaced the disputed meter with a new meter and took away the existing meter in an unsealed condition. Copy of sealing certificate has been attached as annexure 1.
- ix. The sealing certificate prepared for check meter study was not signed by him.
- x. Replacement of existing meter without permission of the Hon'ble Court when the dispute related to the meter was pending clearly establishes that the meter was defective and thus any of its reading or the MRI report itself cannot be relied upon, hence the entire bills generated on its basis are liable to be quashed.
- xi. The billing history and the MRI data submitted by respondent clearly establishes and verify all the calculations and the contentions of the petitioner, hence bills raised and issued are arbitrary and liable to be quashed.
- xii. He has therefore submitted that the Hon'ble Ombudsman be pleased to take on record this rejoinder and allow him to argue the matter both on the averments made in the appeal memo as well as countered to the written statement of the respondent. Further the petitioner would crave leave of the Hon'ble Court to allow furnishing of any evidence/documents/judgments to substantiate the pleadings of the petitioner for which act of kindness, he shall as in duty bound ever pray.

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- 6. Hearing was fixed for 04.09.2024. Both parties appeared and submitted their respective arguments, however petitioner also submitted a written argument, copy of which was also given to respondent's representative and the respondents were directed to submit reply on petitioner's written arguments by 11.09.2024, which was duly received. Arguments were concluded and date of order was fixed as 13.09.2024. However, in the interest of justice, 26.09.2024 was fixed for arguments on petitioner's written arguments submitted in the hearing dated 04.09.2024. The hearing date 26.09.2024 was adjourned for 09.10.2024, due to some unavoidable reasons. However, this date was further adjourned for 23.10.2024 as the respondent had requested to engage a counsel for pleading his case. The same opportunity was also offered to the petitioner vide this office letter no. 1312 dated 01.10.2024. On scheduled date 23.10.2024 for arguments both parties were present but respondent's counsel submitted his vakalatnama as also an application seeking adjournment, which was allowed and 13.11.2024 was fixed as the next date of hearing
- 7. Both parties were present and argued their respective case on 13.11.2024. The petitioner submitted written arguments, copy of which was handed over to the respondent. Arguments were concluded. Respondent made oral submission seeking 2 days time for submission of reply to petitioner's written argument, which was allowed. The advocate for the respondent however submitted reply on petitioner's written arguments dated 13.11.2024 on 21.11.2024 after a delay of 6 days. This reply has however been admitted and taken on record in the interest of justice. Wherein at the outset he has given supply release date as 28.06.2023, meter change date 29.03.2024, check meter installation date 17.12.2023 and check meter finalization date 10.01.2024. These dates have been verified from the documents available on file and have been found correct except the meter change date has been shown as 05.04.2024 in complaint attending report. Regarding above check meter study, he has submitted that readings on the check meter and regular meter were identical, thus it cannot be concluded that there is any fault with the electricity meter. (On this point it is clarified that this check meter study was conducted when the old installed meter no. 63214700 was tested with reference to the check meter no. U891656 and as admittedly, there was no difference between the consumption recorded by these 2 meters, the check meter was removed and the old meter continued to be as consumer's installed meter. It has been noted from the documents that no

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Page 7 of 14 13/2024 dispute has been raised by the petitioner on this check meter study. His grievance is that no check meter was installed on his request for installation of check meter and for which he deposited Rs. 118.00 as check meter fee on 12.02.2024, which is available in the file. As reported by the respondents that old meter no. 63214700 was replaced by a new meter no. U123587 and the old meter was removed in unsealed condition, it is therefore established that no check meter was installed and the old meter was replaced without checking for which the consumer had requested and deposited necessary fees. This act of the respondent is against the natural justice as well as against regulations and further supported by the Hon'ble Supreme Court in its judgment dated 21.04.2005 in Civil Appeal no. 3615 of 1996 which has already been referred in this order in the forgoing para, so the most material evidence being the meter itself has been lost by this act of respondent.) The respondent's advocate has further stated in his reply that procedure of filing a complaint as per sub regulation 5.1.3 (4), 5.1.3 (5) and 5.1.3 (7) of Supply Code Regulations, 2020 have not been followed . These objections have not been raised by him either in written statement or earlier reply dated 10.07.2024 in response to petitioner's written arguments dated 04.09.2024 submitted in hearing dated 11.09.2024. In view of his submissions he has mentioned that the Forum has acted within its jurisdiction and has not committed any error that would necessitate interference by the Hon'ble Ombudsman and accordingly the appeal filed by the petitioner is devoid of merit and deserves dismissal. At the outset he has also stated that instant appeal filed by the petitioner is not maintainable as Forum's order is sound and does not warrant interference.

In his written arguments submitted in the hearing on 04.09.2024, the petitioner has quoted sub regulation 5.1.2 (5) (Reading of Meter) of UERC Supply Code Regulations, 2020, sub regulation 5.1.1 (6) (Metering) of the said UERC Regulation and sub regulation 4.3. (4) of UERC Distribution Code, 2018 and he has stated that sub regulation 5.1.2 (5) provides that "In case earth leakage (EL) led indicator provided on electronic meters is found on, he shall inform the consumer that there is leakage in the premises and advice him to get his wiring checked and removed. He shall also inform the concerned officer of Licensee about the leakage. Sub clause 5.1.1 (6) provides that it shall be responsibility of Licensee to maintain the meter and keep it in working order at all times. Further sub clause 4.3 (4) of Distribution Code,

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Page 8 of 14 13/2024 2018 provides that for low voltage consumers, the incoming terminal of the cut out/circuit breaker installed by the consumer is the boundary of the low voltage consumer. That the cable from the meter to the circuit breaker/cutout of the consumer is, to be provided by and is the property of, the distribution licensee. The petitioner in para 3 (g) of his appeal has categorically stated that after isolating the main supply the meter was still running which was brought to the notice of the JE. The petitioner has further stated that the respondent neither disputed nor denied his averments thus is now an admitted fact.

Further MRI report as submitted show the earth load tamper and now the respondent have removed the meter without sealing in tampered proof box whereas the dispute with regard to the meter was pending before Hon'ble Ombudsman. This establishes beyond doubt that meter was defective and leakage current is passing through the meter.

Referring to Hon'ble Supreme Court of India's judgment dated 21.04.2005 in civil appeal no. 3615 of 1996 in the matter of Bombay Electric Supply and Transport Undertaking Vs Lafanns (India Pvt. Ltd.). The Hon'ble Supreme Court had stated in the judgment that "According to the proviso appended to sub-section (4) of Section 26, the licensee cannot take off or remove any such meter as to which difference or dispute of the nature described in sub-section (6) has arisen until the matter has been determined by the Electrical Inspector. The purpose is to preserve the evidence. The dispute shall be expeditiously disposed of by the Electrical Inspector by applying scientific method of investigation to find out if the meter was incorrect and if so then what was the extent of error. In the present case, the meters said to be incorrect have been removed and replaced by the appellant.

Admittedly, no dispute has been raised and referred to the Electrical Inspector. The most material evidence being the meter itself has been lost by the act of the appellant in removing the incorrect meter. The appellant cannot be permitted to take advantage of its own act and omission, the act of removing the meter and the omission to make a reference to the Electrical Inspector."

So the respondent cannot remove the defective meter and now cannot claim any recovery on its basis. The details of maximum demand, billed unit and the maximum

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Page 9 of 14 13/2024 consumption in November 203, December 2023 and January 2024 given in tabulated form is their written argument has already been given by the petitioner in his petition, so it is merely a repetition.

The respondent were asked to submit reply on petitioner's written argument submitted in hearing on 04.09.2024 by 11.09.2024 vide this office letter no. 1251 dated 09.09.2024. Respondent submitted a reply vide his letter no. 4818 dated 10.09.2024 as follows:-

- i. As per rules cable is given by the department to consumer's connection from pole up to the meter and after meter it is the responsibility of the consumer to arrange wiring.
- The petitioner himself applied for replacement of meter no. 63214700 on 12.02.2024 and on his request the meter was replaced on 05.04.2024 (complaint was filed before the Forum on 11.01.2024 and the Forum decided the case on 08.02.2024).
- iii. As per MRI report the recorded maximum demand in the month of November 2023, December 2023 and January 2024 was 4.5 kw, 4.9 kw and 4.6 kw respectively. A comparative table showing consumptions as per billing history and as per LDHF formula which shows the maximum demand recorded in aforesaid three months as well as unit billed vis-à-vis maximum unit that can be consumed has been shown as 3240 unit, 4528 unit and 3312 unit respectively in the concerned three months, against the recorded consumption of 1418, 1683 and 1578 units respectively in these 3 months.
- iv. Against his contracted load of 02 KW the maximum recorded demand as per MRI report in the months from November 2023 to January 2024 have been more than 04 kw which suggests that he has been using load more than his contracted load, so the issued bills are correct as per MRI. Copy of MRI report have been adduced with the reply.

The petitioner has again submitted a written argument during hearing on 13.11.2024 apart from oral submissions. He has referred clause 4.3 (4) of UERC Distribution Code, 2018 which he had already submitted in his earlier submissions also.

He has referred Hon'ble Supreme Court Judgment dated 19.12.2008 in civil appeal 7433 of 2008. The relevant para of the judgment has been reproduced

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Page 10 of 14 13/2024 which reads as follows " In LML Ltd. (supra), this court proceeded on the basis that it was the Commission alone who had the exclusive jurisdiction to determine the tariff. In view of the provisions of the 1999 Act as also the regulations framed there under, as the law stands now, there cannot be any doubt or dispute that the Commission alone has the exclusive jurisdiction and even for the purpose of modification and/ or alteration of tariff, the Commission must be approached."

Thus UERC is competent to amend the Electricity Distribution Code, 2018.

That further it is admitted that respondent have ignored the relevant rule and law. Hence as per the legal maxim of "Ignorantia juris non excusat" which says ignorance of law cannot be an excuse, the respondent cannot be awarded to their act and omission.

The petitioner has denied contents of para 2 as per submitted data sheet of the respondent the meter was attended on 12.02.2024 and abnormality found was "other **meter defects and the meter was replaced**" which suggests that the other defect would be earthing and nothing else which is evident from MRI. The respondent replaced the meter on account of earthing defect only and so appellant cannot be held liable for the consumption recorded on account of earthing in the meter as provided under Clause 5.1.6 of Supply Code Regulation 2020.

The contents of para 3 and 4 are denied in totality. The petitioner has further stated that even if the respondent is not providing cable from meter to the consumer as admitted still liability of operation and maintenance of the service line along with the meter lies with the respondent. In view of above submissions he has made the following prayers:

- i. Referring to Clause 62 (6) of Electricity Act, 2003 as admitted by respondent cable from meter to consumer was not provided by respondent which tantamount to excess collection of payment as per above clause. Thus price of the cable along with interest is to be adjusted from the bills of the appellant.
- ii. Payment of Rs. 118 deposited as check meter fee on 12.02.2024 is to be refunded as check meter was never installed.
- iii. Prayer made in the appeal may be accepted.

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Page 11 of 14 13/2024 During hearing dated 13.11.2024 the respondent made all submission seeking 02 days time to submit reply of petitioner's written argument which was allowed. The arguments concluded and judgment was reserved.

The documents available on file as well as the statutory provisions under UERC Supply Code Regulation, 2020 Distribution Code, 2018 as well as Judgments of Hon'ble Supreme Court as quoted and produced by the petitioner have also been seen.

Arguments from both parties were heard. It is borne out that

- i. The petitioner's case is that bill for the month of November 2023 was for abnormally high amount. He approached the respondent and he was advised to get check meter installed at his premises. The check meter was installed. The check meter study was concluded while sealing certificate no. 17182 dated 10.01.2024 in which both meters were declared recording equally. Where after the appellant approached CGRF Haldwani regarding recording high consumption by the meter and he requested to revise his bills. However the Forum dismissed his complaint vide its order dated 08.02.2024 on the basis of technical grounds based on MRI reports submitted by opposite party.
- ii. Being aggrieved with Forum order he preferred the instant appeal before the undersigned. Challenging CGRF order and its grounds. He submitted that the alleged high consumption was never made by him.
- iii. The hearing was concluded on 13.11.2024 it was borne out that there was no dispute in the bills up to the month of October 2023 which were duly paid as the recorded consumption from August 2023 to October 2023 was 107 unit, 29 unit and 136 unit respectively. The dispute arises when he received bill of November 2023 for 1418 units for Rs. 9,453.00 being excessively high. The MRI reports available on record has been perused which establishes earthing in the system. The appellant has submitted in his appeal that the meter was running even when the supply to his premises was isolated through MCB installed at incoming to the supply which was never disputed by the respondent in their WS or in the hearing, which establishes that the leakage was indicated by MRI was either in the meter or in the cable supply to the appellant. As per sub regulation 4.3(4) of UERC Distribution Code 2018 for low voltage consumer provides as "low voltage consumers the incoming of the terminal"

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of cutout of the circuit breaker installed by the consumer is the boundary of low voltage consumers". From the documents it is revealed that the respondent never tried to find the exact point of leakage and also replaced the meter on account of other defect, while the dispute was under adjudication. However, the petitioner established as referred in his submissions that the meter was still running when he made the MCB down and has claimed that the leakage was either in the cable or the meter itself before the boundary line till which point the respondent is responsible. Respondent's submission that the meter was replaced on petitioner's request found to be factually incorrect as appellants submitted check meter fee on 12.02.2024 for check meter study which was not carried out (photo copy of receipt submitted by petitioner is available on file). Respondent's in their submission have stated that the meter was replaced on account of other meter defect. It is therefore noted that the most material evidence being the meter itself had been lost by the act of the respondent in removing the incorrect meter. So, the respondent cannot be allowed to take advantage of its own act and omission. Respondent's averment that supply cable has to be provided up to the meter and not beyond, is not acceptable as not being consistent with relevant sub regulation 4.3(4) of Distribution Code, 2018 which is confirmed with a public notification issued by UERC and adduced by the appellant with written argument dated 13.11.2024.

Such being the case the respondent have not been able to establish any fault in iv. the premises of the appellant. So, the energy recorded by the meter from November 2023 onwards cannot be held to be the actual consumption by the appellants. Further it was also submitted by the appellant during hearing that his supply was disconnected from the month of February 2024 and bills are issued regularly, which was admitted by the respondent. A perusal of billing history shows that bills from November 2023 to January 2024 have been issued for 1418 units, 1683 units and 1578 units. Bill for February 2024 has been issued for 1630 units. Further, it is clarified that respondent are not entitled to issued bills based on energy for the period the supply remained disconnected during such period the respondent can issue bills only for fixed charges as provided in tariff.

In view of above deliberation and clarifications bills for the month of v. November 2023 onwards are liable to be quashed and revised bills are liable to

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be issued without levy any LPS. The respondents have replaced the meter and have given supply only up to the outgoing terminal of the meter. Thus the connection was in the disconnection status, so they have to energize the premises and revise the bill from November 2023 to 12.02.2024 on the basis of average consumption recorded in three consecutive months either by the new meter or recorded by the old meter till when it recorded correctly and on which there was no dispute whichever is higher. Further in the period beyond 12.02.2024 bills can be issued only on fixed charges as supply was not available to the consumer as the respondents energized the meter till its output but not given any supply to the incoming of the MCB which is as per distribution code is the supply receiving point. Further the respondents are liable to refund the cost of cable charged in excess the cost of the cable provided by the respondent in accordance with Clause 62(6) of Electricity Act, 2003. Further the check meter fee Rs. 118 deposited by the petitioner on 12.02.2024 is also liable to be refunded because no check meter was installed by the respondent.

vi. The Hon'ble Supreme Court's judgments quoted by the petitioner also supports his case.

<u>Order</u>

The petition is allowed. Forum order is set aside. Bills issued from November 2023 till 12.02.2024 are quashed and be withdrawn. Revised bills on the basis of average recorded consumption in three consecutive months either by the new meter (installed on 29.03.2024 as per records) or by the old meter till when its recorded consumption was not disputed, whichever is higher. Bills from 12.02.2024 and onwards be also withdrawn and revised bills only for fixed charges be issued as supply was not given to the consumer up to incoming of its MCB. They are directed to provide supply up to incoming of consumer's MCB and they are also directed to refund check meter fee Rs. 118 deposited on 12.02.2024 as no check meter was installed after this date.

Dated: 29.11.2024

Order signed dated and pronounced today.

(D. P. Gairola) 29.11.2024 Ombudsman

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(D./P. Gairola) 29, 11.2021

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Dated: 29.11.2024