BEFORE THE ELECTRICITY OMBUDSMAN (MUMBAI)

(Appointed by the Maharashtra Electricity Regulatory Commission under Section 42(6) of the Electricity Act, 2003)

REPRESENTATION NO. 66 OF 2022

In the matter of Change of tariff category and retrospective recovery

Appellant : 1. Suresh Shah, Director

2. Saurabh Shah, Director3. S.K. Jadhav, Representative

Respondent: 1. Gautam N. Gaikwad, Superintending Engineer, Satara Circle

Madhavi A. Gaikwad, Manager (F & A)
 Santosh G. Bhosale, Dy. Manager (F & A)

4. Nisar A. Shikalgar, Jr. Law Officer

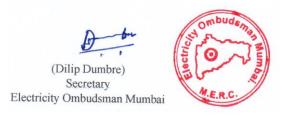
Coram: Vandana Krishna (Retd. IAS)

Date of hearing: 30th June 2022

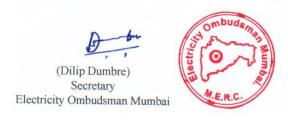
Date of Order : 7th July 2022

ORDER

This Representation is filed on 18th May 2022 under Regulation 19.1 of the Maharashtra Electricity Regulatory Commission (Consumer Grievance Redressal Forum & Electricity Ombudsman) Regulations, 2020 (CGRF & EO Regulations 2020) against the Order dated 28th March 2022 passed by the Consumer Grievance Redressal Forum, MSEDCL, Baramati Zone (the Forum). The Appellant deposited Rs. 25,000/- in terms of Regulation 19.21(h) on 23rd May 2022, hence, the Representation is registered on 24th May 2022.



- 2. The Forum, by its Order dated 28.03.2022 has partly allowed the grievance application in Case No. 3 of 2021. The order is issued in Marathi Language, of which its direction is taken as below:
 - 2. The Tariff Category of M/s. Hiranand Foods having Consumer No. 202469026340 be changed HT I(B) Seasonal.
 - 3. A Retrospective recovery towards tariff difference be revised for the period of two years prior to date of inspection of Flying Squad.
- 3. The Appellant filed this representation against the order of the Forum. The hearing was held on 30.06.2022 through Video Conference. Both the parties were present. The Appellant's written submission and arguments in brief is stated as below: -
 - (i) The Appellant is a HT Consumer (No. 202469026340) from 10.05.2016 having sanctioned load (SL) of 224 KW and Contract Demand (CD) of 220 KVA at Gut No.235/2, Padegaon, Taluka Phaltan, Dist Satara. The Appellant is using power supply for Jaggery production. The Appellant is a bona-fide consumer.
 - (ii) Jaggery making is a simple process comprising crushing of sugarcane for juice extraction, filtration and boiling of juice for concentration and then cooling and solidifying to give Jaggery blocks. The juice is extracted in a motorised crusher; this is then filtered and boiled in shallow iron pans. The power supply is used only for "Crane Crusher" to get sugar cane juice. All other activities are not mainly dependent on electricity as the Appellant uses bagasse (the residual part of sugar cane after extracting juice and after drying in sunlight) as fuel for boiling of Jaggery production and natural cooling for making blocks.
 - (iii) The Flying Squad, Rasta Peth, Pune of the Respondent carried out a spot inspection on 28.01.2021 of the premises of the Appellant, and as per its letter dated 05.03.2021, the Respondent changed the tariff category from HT V(B) –Agricultural-Others to HT-1(B) Industrial-Seasonal from March 2021 onward.
 - (iv) The Respondent, by its letter dated 20.04.2021, issued a supplementary bill of retrospective recovery of Rs. 25,67,275/- towards tariff deference from HT V(B) to HT-1 (B) for the period of May 2016 to February 2021.



- (v) The Appellant by its letter dated 23.04.2021 requested to cancel the retrospective recovery. There is no positive response. Hence, the Appellant filed its grievance application in Internal Grievance Redressal Cell (IGRC). A hearing was held on 17.06.2021. The Dy. Executive Engineer, Shri Sachin Kale carried out inspection of premises on 09.06.2021. He submitted his report to IGRC on 11.06.2021. The Report itself says that 200 HP Sugar Cane Crushing Machine and 5 HP Sugar Cane Juice lifting Machine was found connected. Other load is only lighting load which is not more than 1 KW. The Consumer is billed on correct tariff category as per its use. The IGRC by its order dated 22.06.2021 rejected the grievance application and did not take any cognizance of the said inspection report.
- (vi) Meanwhile, the Appellant received a disconnection notice on 20.06.2021 mentioning to pay outstanding amount of bill dated 05.06.2021, and if it fails to pay the said amount within 15 days from the receipt of the notice, the supply would be disconnected. The Appellant made a payment of Rs. 40,000/- under protest. But the supply of the Appellant was disconnected on 23.06.2021 prior to the end of disconnection notice. This is injustice to the Appellant.
- (vii) The Appellant approached the Forum on 01.07.2021. The Forum, by its Order dated 28.03.2022 has partly allowed the grievance application, restricting the retrospective recovery for 24 months. The Forum failed to understand the basic issue and did not order for restoring the original tariff category of HT V (B) Agricultural-Others.
- (viii) The Appellant vehemently relied on orders of the Maharashtra Electricity Regulatory Commission (the Commission) dated 13.05.2016 of in Case No. 40 of 2015 and dated 11.02.2003 in Case No. 24 of 2001 which prohibits retrospective recovery. In the same vein, the Appellant cited Judgement of Writ Petition No. 10536 of 2019 dated 09.06.2020 in Case of MSEDCL V/s Principal, College of Engineering, Pune. This Judgment is in respect of challenge to the order of the Electricity Ombudsman (Mumbai) for withdrawing retrospective recovery. The ratio of the said orders and judgement is applicable in present case.
 - (ix) The Appellant argued that the Appellant suffered financial loss of one Crore due to disconnection of power supply. The period for Jaggery making was from 15.08.2021 to



- 15.05.2022. The supply was not available for production due to illegal disconnection of supply.
- (x) In view of the above, the Appellant prays that the Respondent be directed
 - a) to cancel the supplementary bill of retrospective recovery of Rs. 25,67,275/- and change the tariff category from HT-1 (B) Industrial-Seasonal to HT V(B) Agricultural-Others.
 - b) To restore the original tariff category of HT V(B) –Agricultural-Others.
 - c) to pay an amount of Rs. 10,00,000/- (Rupees Ten Lakhs only) towards the liquefied damage, intangible loss, mental agony and harassment to the Appellant.
- 4. The Respondent filed its reply by its letter dated 17.06.2022. The e-hearing was held on 30.06.2022 through Video Conference where both the parties were heard. The Respondent's submission and arguments in brief is as below: -
 - (i) The Appellant is a HT Consumer (No. 202469026340) from 10.05.2016 having SL of 224 KW and CD of 220 KVA at Gut No.235/2, Padegaon, Taluka Phaltan, Dist Satara. The Appellant is using power supply for Cane crusher of Jaggery production. Presently, the said consumer is billed under HT I (B): HT-Industry Seasonal Tariff Category.
 - (ii) The Flying Squad, Pune of the Respondent carried out a detailed inspection of the Appellant on 28.01.2021 in the presence of representative of Appellant. During inspection, it was observed that the Appellant was using power supply for Jaggery production by taking a large quantity of sugar cane from others. The Appellant was previously being billed wrongly under HT V: HT Agricultural-Others tariff category, instead of HT I (B) HT-Industry Seasonal.
 - (iii) On the basis of the said Report, the tariff category of the Appellant was changed from HT V (B) to HT I (B) from March 2021. The Respondent issued a supplementary bill of Rs.25,67,275/- on 20.04.2021 towards tariff difference with retrospective effect from March 2016 to February 2021.
 - (iv) The Appellant filed a grievance application before IGRC on 8.6.2021. The IGRC by its order dated 22.06.2021 rejected the grievance application. The Appellant approached



- the Forum on 01.07.2021. The Forum, by its Order dated 28.03.2022 partly allowed the grievance application restricting the retrospective recovery for only 24 months.
- (v) The Respondent argued that the activity of the Appellant is production of Jaggery. The Appellant collects the sugar cane in large quantity from other farmers for crushing of sugarcane for juice extraction. This is not "self-use", but the Jaggery product is manufactured for purpose of business. Hence, the Tariff category applicable to the Appellant was HT I: HT- Industry-Seasonal which is applicable to Seasonal consumers, who are defined as those who normally work during a part of the year up to a maximum of 9 months, such as Cotton Ginning Factories, Cotton Seed Oil Mills, Cotton Pressing Factories, Salt Manufacturers, Khandsari/Jaggery Manufacturing Units, or such other consumers who opt for a seasonal pattern of consumption, such that the electricity requirement is seasonal in nature., as per tariff order dated 26.06.2015 in Case No. 121 of 2014 which was effective from 01.06.2015. It is also confirmed in subsequent tariff orders of the Commission.
- (vi) The Respondent relied on the Judgment dated 12.03.2019 of Larger Bench of Bombay High Court in W.P. 10764 of 2011 along with other Writ Petitions on Section 56 (2) of the Act. The Respondent cited the Judgment of the Supreme Court in Civil Appeal No. 7235 of 2009 in M/s. Prem Cottex Vs. Uttar Haryana Bijli Vitran Nigam Ltd. The Commission by its order dated 26.06.2015 in Case No. 121 of 2014 has specifically mentioned that the category, HT V -HT Agriculture is only applicable to cane crusher/fodder cutter for "self-use" for agricultural processing purpose. In this case, there is no question of "self-use", as the Jaggery is manufactured for the purpose of business and exporting to other nations.
- (vii) It is stated that the aforesaid Appellant is not using the said crane crusher exclusively for his own use; he produces Jaggery and sells the same for earning. Therefore, the defence of the Appellant that he uses bagasse for production of Jaggery and therefore, his unit should be classified as HT-V HT: Agriculture, is not maintainable. In this case, it is necessary to consider the end product of the process i.e. Jaggery.
- (viii) Respondent stated that after pronouncement of Order by the Forum, the Respondent issued a revised bill of Rs. 12,19,873/- to the Appellant under protest, but even the said reduced bill is not paid by present Appellant. The Respondent has also started the



procedure to challenge the order of the Forum before Hon'ble High Court Mumbai. The conclusions drawn by the Forum regarding activity & usage of Appellant is correct, hence no interference is required.

(ix) The Respondent prays that the Appeal filed by Appellant be dismissed with cost.

Analysis and Ruling

- 5. Heard the parties. Perused the documents on record. The Appellant is a HT Consumer from 10.05.2016 having SL of 224 KW and CD of 220 KVA at Gut No.235/2, Padegaon, Taluka Phaltan, Dist. Satara. The Appellant is using power supply for Cane crusher for Jaggery production. The said consumer is billed under HT I (B): HT-Industry Seasonal Tariff Category at present. Pursuant to the letter dated 05.03.2021 of Flying Squad Pune, its tariff category was changed from HT V(B): HT Agriculture Others to HT I: HT Industry (C) Seasonal, the Respondent initially raised a bill of tariff difference of Rs. 25,67,275/- for the period March 2016 to February 2021. Respondent stated that in compliance of the Forum's order, the Respondent issued a revised bill of Rs. 12,19,873/- to Appellant.
- 6. The Commission, by its various Tariff Orders, has decided the tariff for various categories of consumer. The travel of Tariff Category, for Seasonal Consumers who normally work during a part of the year and for Agricultural Consumers who use Sugar Cane crusher and/or fodder cutter for self-use is highlighted as below:
 - A. Commission's Multi Year Tariff order in Case No. 121 of 2014 dated 26.06.2015

"HT I: HT - Industry

- (A) Continuous Industry (on Express Feeder)
- (B) Non-continuous Industry (not on Express Feeder)
- (C) Seasonal Industry

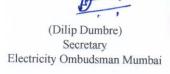
Applicability:

Seasonal

Applicable to Seasonal consumers, who are defined as those who normally work during a part of the year up to a maximum of 9 months, such as Cotton Ginning Factories, Cotton Seed Oil Mills, Cotton Pressing Factories, Salt Manufacturers, **Khandsari/Jaggery Manufacturing Units**, or such other consumers who opt for a seasonal pattern of consumption, such that the electricity requirement is seasonal in nature.

..... Emphasis added.

HT V: HT – Agricultural





Applicability:

(iv)

This category shall be applicable for Electricity / Power Supply at High Tension for pumping of water exclusively for the purpose of agricultural / cultivation of crops including HT Lift Irrigation Schemes (LIS) irrespective of ownership and also for

(i) (ii) (iii)

.....

(v) For Cane crusher and/or fodder cutter for self use for agricultural processing purpose, but shall not be applicable for operating a flour mill, oil mill or expeller in the same premises, either operated by a separate motor or change of belt drive." Emphasis added.

B. Commission's Multi Year Tariff order in Case No. 48 of 2016 dated 03.11.2016

"HT I: HT – Industry

HT I (A): Industry – General HT I (B): Industry - Seasonal

Applicability:

Applicable to Seasonal consumers, who are defined as those who normally work during a part of the year up to a maximum of 9 months, such as Cotton Ginning Factories, Cotton Seed Oil Mills, Cotton Pressing Factories, Salt Manufacturers, Khandsari/Jaggery Manufacturing Units, or such other consumers who opt for a seasonal pattern of consumption, such that the electricity requirement is seasonal in nature.

Emphasis added.

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HT:HT - Agriculture

HT V(A) : HT - Agriculture Pumpsets

Applicability:

This category shall be applicable for Electricity / Power Supply at High Tension for pumping of water exclusively for the purpose of Agriculture / cultivation of crops including HT Lift Irrigation Schemes (LIS) irrespective of ownership.

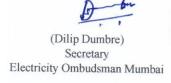
It is also applicable for power supply for cane crushers and/or fodder cutters for self-use for agricultural processing operations, but not for operating a flour mill, oil mill or expeller in the same premises, either operated by a separate motor or a change of belt drive.

..... Emphasis added.

$HT\ V(B): HT-Agriculture\ Others$ Applicability:

This tariff category is applicable for use of electricity / power supply at High Voltage for:

- a) Pre-cooling plants and cold storage units for Agricultural Products processed or otherwise;
- b) Poultries exclusively undertaking layer and broiler activities, including Hatcheries;
- c) High-Technology Agriculture (i.e. Tissue Culture, Green House, Mushroom cultivation activities), provided the power supply is exclusively utilized for purposes directly





- concerned with the crop cultivation process, and not for any engineering or industrial process;
- d) Floriculture, Horticulture, Nurseries, Plantations, Aquaculture, Sericulture, Cattle Breeding Farms, etc;"
- C. Commission's Multi Year Tariff order in Case No. 195 of 2017 dated 12.09.2018

HT I: HT – Industry

HT I (A): Industry – General

HT I (B): Industry - Seasonal

.....

HT V: HT - Agriculture

 $HT\ V(A): HT-Agriculture\ Pumpsets$ $HT\ V\ (B): HT-Agriculture\ Others$

D. Commission's Multi Year Tariff order in Case No. 322 of 2019 dated 30.03.2020

"HT I: HT – Industry

HT I (A): Industry – General HT I (B): Industry - Seasonal

Applicability:

HT I (B): Industry - Seasonal

Applicability: Applicable to Seasonal consumers, who are defined as those who normally work during a part of the year up to a maximum of 9 months, such as Cotton Ginning Factories, Cotton Seed Oil Mills, Cotton Pressing Factories, Salt Manufacturers, Khandsari/Jaggery Manufacturing Units, excluding Sugar Factories or such other consumers who opt for a seasonal pattern of consumption, such that the electricity requirement is seasonal in nature. Provided that the period of operation of in a financial year should be limited upto 9 months, and the category should be opted for by the consumer within first quarter of the financial year.

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HT V: HT – Agriculture

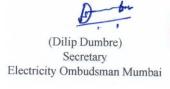
HT V(A) : HT - Agriculture Pumpsets

Applicability:

This category shall be applicable for Electricity / Power Supply at High Tension for pumping of water exclusively for the purpose of Agriculture / cultivation of crops including HT Lift Irrigation Schemes (LIS) irrespective of ownership. It is also applicable for power supply for cane crushers and/or fodder cutters for self-use for agricultural processing operations, but not for operating a flour mill, oil mill or expeller in the same premises, either operated by a separate motor or a change of belt drive. Emphasis added.

HT V(B) : HT - Agriculture Others

7. The Appellant is in the business of production of jaggery, by purchasing huge quantity of sugarcane from various farmers. During the hearing, the Appellant gave the following further information about its unit. The unit uses about 200 metric tonnes of sugarcane per day during the





season. The end product, Gur or Jaggery, is being exported under the brand name 'Hiranand Overseas' to various countries including Canada and U.K. They have been in this business for 85 years. From the discussions, it is clearly established that the Appellant's unit does not run for "self-use" but for business. Hence, this activity is covered under HT I: HT Industry Seasonal. The Forum has already extended benefit of Section 56 (2) of the Electricity Act, 2003 restricting the retrospective recovery for 24 months.

- 8. The Respondent referred to the Judgment of the Supreme Court in Civil Appeal No. 7235 of 2009 in M/s. Prem Cottex Vs. Uttar Haryana Bijli Vitran Nigam Ltd. The ratio of this Judgment is not applicable in this case.
- 9. The Appellant referred Judgment in Writ Petition No. 10536 of 2019 dated 09.06.2020 of Hon'ble Bombay High Court in Case of MSEDCL V/s Principal, College of Engineering, Pune, and the orders of the Commission dated 13.05.2016 in Case No. 40 of 2015 and dated 11.02.2003 in Case No. 24 of 2001 which are not applicable in the instant case.
- 10. The Section 56 (2) of the Electricity Act, 2003 is reproduced below:

Section 56(2) of the Electricity Act, 2003 Act.

The Section 56 (2) of the Act is reproduced below:

"(2) Notwithstanding anything contained in any other law for the time being in force, no sum due from any consumer, under this section shall be recoverable after the period of two years from the date when such sum became first due unless such sum has been shown continuously as recoverable as arrear of charges for electricity supplied and the licensee shall not cut off the supply of the electricity."

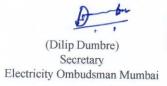
This Section 56 (2) of the Act has been interpreted by the Larger Bench Judgment dated 12.03.2019 of the Bombay High Court in W.P. No. 10764 of 2011 with Other Writ Petitions. In accordance with this Judgment, the Distribution Licensee cannot demand charges for consumption of electricity for a period of more than two years preceding the date of the first demand of such charges.





The Larger Bench of Bombay High Court by its Judgment dated 12.03.2019 in Writ Petition No. 10764 of 2011 with other Writ Petitions has taken the following views for the Section 56 (2) of the Act which is reproduced as below: -

- "76. In our opinion, in the latter Division Bench Judgment the issue was somewhat different. There the question arose as to what meaning has to be given to the expression "when such sum became first due" appearing in subsection (2) of Section 56.
- 77. There, the Division Bench held and agreed with the Learned Single Judge of this Court that the sum became due and payable after a valid bill has been sent to the consumer. It does not become due otherwise. Once again and with great respect, the understanding of the Division Bench and the Learned Single Judge with whose Judgment the Division Bench concurred in Rototex Polyester (supra) is that the electricity supply is continued. The recording of the supply is on an apparatus or a machine known in other words as an electricity meter. After that recording is noted that the electricity supply company/distribution company raises a bill. That bill seeks to recover the charges for the month to month supply based on the meter reading. For example, for the month of December, 2018, on the basis of the meter reading, a bill would be raised in the month of January, 2019. That bill would be served on the consumer giving him some time to pay the sum claimed as charges for electricity supplied for the month of December, 2018. Thus, when the bill is raised and it is served, it is from the date of the service that the period for payment stipulated in the bill would commence. Thus, within the outer limit the amount under the bill has to be paid else this amount can be carried forward in the bill for the subsequent month as arrears and included in the sum due or recoverable under the bill for the subsequent month. Naturally, the bill would also include the amount for that particular month and payable towards the charges for the electricity supplied or continued to be supplied in that month. It is when the bill is received that the amount becomes first due. We do not see how, therefore, there was any conflict for Awadesh Pandey's case (supra) was a simple case of threat of disconnection of electricity supply for default in payment of the electricity charges. That was a notice of disconnection under which the payment of arrears was raised. It was that notice of disconnection setting out the demand which was under challenge in Awadesh Pandey's case. That demand was raised on the basis of the order of the Electricity Ombudsman. Once the Division Bench found that the challenge to the Electricity Ombudsman's order is not raised, by taking into account the subsequent relief granted by it to Awadesh Pandey, there was no other course left before the Division Bench but to dismiss Awadesh Pandey's writ petition. The reason for that was obvious because the demand was reworked on the basis of the order of the Electricity Ombudsman. That partially allowed the appeal of Awadesh Pandey. Once the facts in Awadesh Pandey's case were clear and there the demand was within the period of two years, that the writ petition came to be dismissed. In fact, when such amount became first due, was never the controversy. In Awadesh Pandey's case, on facts, it was found that after re-working of the demand and curtailing it to the period of two years preceding the supplementary bill raised in 2006, that the bar carved out by subsection (2) of Section 56 was held to be inapplicable. Hence there, with greatest respect, there is no conflict found between the two Division Bench Judgments.





Assuming that it was and as noted by the Learned Single Judge in the referring order, still, as we have clarified above, eventually this is an issue which has to be determined on the facts and circumstances of each case. The legal provision is clear and its applicability would depend upon the facts and circumstances of a given case. With respect, therefore, there was no need for a reference. The para 7 of the Division Bench's order in Awadesh Pandey's case and paras 14 and 17 of the latter Judgment in Rototex Polyester's case should not be read in isolation. Both the Judgments would have to be read as a whole. Ultimately, Judgments are not be read like statutes. The Judgments only interpret statutes, for statutes are already in place. Judges do not make law but interpret the law as it stands and enacted by the Parliament. Hence, if the Judgments of the two Division Benches are read in their entirety as a whole and in the backdrop of the factual position, then, there is no difficulty in the sense that the legal provision would be applied and the action justified or struck down only with reference to the facts unfolded before the Court of law. In the circumstances, what we have clarified in the foregoing paragraphs would apply and assuming that from the Judgment in Rototex Polyester's case an inference is possible that a supplementary bill can be raised after any number of years, without specifying the period of arrears and the details of the amount claimed and no bar or period of limitation can be read, though provided by subsection (2) of Section 56, our view as unfolded in the foregoing paragraphs would be the applicable interpretation of the legal provision in question. Unless and until the preconditions set out in subsection (2) of Section 56 are satisfied, there is no question of the electricity supply being cutoff. Further, the recovery proceedings may be initiated seeking to recover amounts beyond a period of two years, but the section itself imposing a condition that the amount sought to be recovered as arrears must, in fact, be reflected and shown in the bill continuously as recoverable as arrears, the claim cannot succeed. Even if supplementary bills are raised to correct the amounts by applying accurate multiplying factor, still no recovery beyond two years is permissible unless that sum has been shown continuously as recoverable as arrears of charges for the electricity supplied from the date when such sum became first due and payable.

As a result of the above discussion, the issues referred for our opinion are answered as under:

(A) The issue No. (i) Is answered in the negative. The Distribution Licensee cannot demand charges for consumption of electricity for a period of more than two years preceding the date of the first demand of such charges.

(Emphasis added)

- (B) As regards issue No. (ii), in the light of the answer to issue No. (i) above, this issue will also have to be answered accordingly. In other words, the Distribution Licensee will have to raise a demand by issuing a bill and the bill may include the amount for the period preceding more than two years provided the condition set out in subsection (2) of Section 56 is satisfied. In the sense, the amount is carried and shown as arrears in terms of that provision.
- (C) The issue No.(iii) is answered in terms of our discussion in paras 77 & 78 of this Judgment."



The Hon'ble Supreme Court of India in its Judgment dated 18.02.2020 in Civil Appeal No.1672 of 2020 in case of Assistant Engineer, Ajmer Vidyut Vitran Nigam Limited & Anr. V/s. Rahamatullah Khan alias Rahamjulla has held that:

"9. Applying the aforesaid ratio to the facts of the present case, the licensee company raised an additional demand on 18.03.2014 for the period July, 2009 to September, 2011.

The licensee company discovered the mistake of billing under the wrong Tariff Code on 18.03.2014. The limitation period of two years under Section 56(2) had by then already expired.

Section 56(2) did not preclude the licensee company from raising an additional or supplementary demand after the expiry of the limitation period under Section 56(2) in the case of a mistake or bona fide error. It did not however, empower the licensee company to take recourse to the coercive measure of disconnection of electricity supply, for recovery of the additional demand.

(Emphasis added)

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In view of the above discussions, the Judgments of the Supreme Court and Larger Bench of Bombay High Court, the Respondent can recover tariff difference only for 24 months retrospectively. However, Section 56(2) does not preclude the licensee company from raising an additional or supplementary demand after the expiry of the limitation period under it in the case of a mistake or bona-fide error. It did not however, empower the licensee company to take recourse to the coercive measure of disconnection of electricity supply, for recovery of the additional demand.

- 11. In view of the above, it is not necessary to interfere with the order of the Forum. The Representation of the Appellant is rejected and disposed of accordingly.
- 12. The secretariat of this office is directed to refund an amount of Rs.25000/- taken as deposit to the Appellant.

Sd/-(Vandana Krishna) Electricity Ombudsman (Mumbai)

