

BEFORE THE ELECTRICITY OMBUDSMAN (MUMBAI)

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

REPRESENTATION NO. 9 OF 2026

In the matter of clubbing of connections and ITES use.

Smita Gulabrao Shelke & Chirag Amrutlal Patel..... .Appellant
V/s.

Maharashtra State Electricity Distribution Co. Ltd. Wagle Estate Dn.Respondent
(MSEDCL)

Appearances: .

Appellant : 1. Smita Gulabrao Shelke
2. Chirag Amrutlal Patel

Respondent : 1. Satish Jadhav, Executive Engineer, Wagle Estate Dn.
2. Prashant Todkar, Addl. Executive Engineer, Wagle Estate Sub. Dn.
3. Prasad Rewale, UDC, Wagle Estate Sub. Dn.

Coram: Vandana Krishna [IAS (Retd.)]

Date of hearing: 26th May 2026

Date of Order: 3rd July 2026

ORDER

This Representation was filed on 13th February 2026 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 22th December 2025 in Case No.76 of 2025 passed by the Consumer Grievance Redressal Forum, MSEDCL, Thane Urban Circle (the Forum). The Forum dismissed the Appellant's grievance.

2. The Appellant has filed the present Representation challenging the order passed by the Forum. The representation was heard on 26th May 2026 through a hybrid mode. The Appellant

attended the hearing through video conference, while the Appellant's representative and the Respondent remained physically present. Both parties were heard at length.

Background of the Case:

3. The Appellant is in occupation of four distinct commercial units, namely Unit Nos. A-1303 and A-1304 standing in the name of Smita Gulabrao Shelke, and Unit Nos. A-1305 and A-1306 standing in the name of Chirag Amrutlal Patel, situated at Centrum Business Square, Wagle Estate, Thane (W). Although separate units had been purchased, they have been physically amalgamated by removing the internal walls/partitions and are being used as a single integrated office for carrying on the same and identical commercial activity by Everestek Technosoft Solutions Pvt. Ltd. Separate electricity connections and meters have been provided for each of the four units. The details thereof are tabulated below:

Table 1:

Sr. No.	Name of Consumer	Unit No.	LT Consumer No.	Sanctioned load (kW)	Date of Supply
1	Smita Gulabrao Shelke	A-1303	000017362577	18	04.09.2023
2	Smita Gulabrao Shelke	A-1304	000017362585	18	04.09.2023
3	Chirag Amrutlal Patel	A-1305	000014774718	18	04.09.2023
4	Chirag Amrutlal Patel	A-1306	000014774726	13	04.09.2023

4. The Appellant's submissions and arguments are stated as below. *[The Electricity Ombudsman's observations and comments are recorded under 'Notes'.]*

- (i) Smt. Smita Gulabrao Shelke and Shri Chirag Amrutlal Patel, wife and husband, are Low Tension (LT) consumers of the Respondent, holding four separate electricity connections as detailed in Table 1.
- (ii) The Respondent conducted a site inspection on 23.09.2024 and 17.07.2025 for verification of the Appellants' premises. Thereafter, the Respondent issued a common notice bearing No. 801 dated 25.07.2025 in the names of both Appellants in respect of the above common premises. Since the premises are common, the notice is common, the cause of action is identical, and the issues involved are common, the Appellants have jointly preferred the present Representation.

- (iii) Pursuant to the said notice, the Respondent issued separate supplementary bills dated 25.07.2025 in respect of all four consumer numbers. The particulars of the supplementary bills are set out in Table 2.

Table 2:

Sr. No.	Name of Consumer	Unit No.	LT Consumer No.	Sanctioned load (kW)	Date of Supply	Supplementary Bill Amount (Provisional) (Rs.)	Particulars
1	Smita Gulabrao Shelke	A-1303	000017362577	18	04.09.2023	2,36,453/-	Retrospective recovery for the period from June 2024 to June 2025 towards tariff difference between LT-II (A) and LT-II (C)
2	Smita Gulabrao Shelke	A-1304	000017362585	18	04.09.2023	2,74,301/-	Retrospective recovery for the period from June 2024 to June 2025 towards tariff difference between LT-II (A) and LT-II (C)
3	Chirag Amrutlal Patel	A-1305	000014774718	18	04.09.2023	99,572/-	Retrospective recovery for the period from June 2024 to June 2025 towards tariff difference between LT-II (A) and LT-II (C)
4	Chirag Amrutlal Patel	A-1306	000014774726	13	04.09.2023	9,779/-	Retrospective recovery for the period from June 2024 to June 2025 towards tariff difference between LT-II (A) and LT-II (C)
Total				67		Rs. 6,20,105/-	

Note: The supplementary bills were issued on 25.07.2025. Lower tariff under LT-II (A) is applicable to loads \leq 20 KW, while higher tariff is applicable to loads $>$ 20 KW. Finally, tariff was sought to be recovered under LT-II (B) slab, with the revised amount coming to Rs.5.05 lakh.

- (iv) The Respondent issued a common notice dated 25.07.2025 proposing meter clubbing and simultaneously raised four supplementary bills aggregating to Rs. 6,20,105/-, which the Appellants paid under protest to avoid disconnection of electricity supply. The impugned retrospective recovery has no statutory or regulatory basis, as neither the Electricity Act, 2003 nor the MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power Quality) Regulations, 2021 authorise retrospective recovery on the ground of meter clubbing. The supplementary bills have thus been issued without jurisdiction, by misinterpreting the applicable legal provisions and in excess of the Respondent's statutory powers.
- (v) The Respondent seeks to justify the recovery by relying upon Clause 2.2.5 of the MSEDCL Conditions of Supply, 2010, which provides that a consumer shall not have two or more independent power supply connections for an identical purpose in the same premises. The Appellants submit that the said Conditions of Supply do not have statutory force after the enforcement of the MERC Supply Code Regulations, 2021,

which constitute a complete code governing supply of electricity. **Even otherwise, Clause 2.2.5 merely contemplates prospective clubbing of connections and does not authorize retrospective reassessment or recovery for any past period.**

- (vi) The Appellants further rely upon the Order dated 30.04.2020 passed by the Hon'ble Electricity Ombudsman in Case No. 26 of 2020 (M/s. Niharika CHS Ltd. v. MSEDCL, Wagle Estate), wherein it has been categorically held that retrospective recovery solely on the ground of meter clubbing is not permissible in law. The ratio laid down therein squarely applies to the present case. Accordingly, the retrospective recoveries raised through the impugned supplementary bills deserve to be quashed as being contrary to the Electricity Act, 2003 and the MERC Supply Code Regulations, 2021.
- (vii) The Appellants have produced the IT/ITES Registration Certificates as tabulated below:

Table 3

Name	Particulars	Business Address	Signature Authority
Smita Gulabrao Shelke	IT/ITES Activity of Software Development & Website Services	Unit No. 1303 & 1304, 13th Floor, Plot No.D-1, Centrum Business Square, Wagle Estate, MIDC, Thane 400604	Vide Letter No. MIDC/TA/0160/ dated 30.03.2021 signed for Technical Advisor, MIDC, Mumbai
Chirag Amrutlal Patel	IT/ITES Activity of Software Development & Website Services	Unit No. 1305 & 1306, 13th Floor, Plot No.D-1, Centrum Business Square, Wagle Estate, MIDC, Thane 400604	Vide Letter No. MIDC/TA/0159/ dated 30.03.2021 signed for Technical Advisor, MIDC, Mumbai
Note: The Units should utilize the entire premises for ITES activities, and annual turnover in ITES activity should exceed 75% of total turnover.			

From the date of release of the electricity connections, the premises have been exclusively used for IT/ITES activities, making them eligible for Industrial Tariff under the applicable MERC Tariff Orders and MSEDCL Commercial Circulars. However, the Respondent wrongly classified the connections under the Commercial Tariff and recovered excess electricity charges from the very inception of supply.

- (viii) The Appellants applied for a change of tariff category from Commercial to Industrial on 24.09.2025 through the MSEDCL WSS Portal. Thereafter, by online Application No. 72308768 dated 26.11.2025, they sought extension and clubbing of load under LT Consumer No. 000017362585 (Smita Gulabrao Shelke) by enhancing the sanctioned load from 18 kW to 40 kW with a Contract Demand of 49 kVA, along with permanent

disconnection of the other 3 Consumer Nos. 000017362577, 000014774718, and 000014774726. The application was confined to extension and clubbing of load and did not seek tariff correction, as no separate application was required for applying the appropriate tariff based on the actual use of the premises. However, the Respondent effected the tariff change to Industrial prospectively only from December 2025 in respect of Consumer No. 000017362585, while the remaining three consumer connections were permanently disconnected (PD) in December 2025.

- (ix) The Appellants rely upon MSEDCL Commercial Circular Nos. 212 dated 01.10.2013 and 323 dated 03.04.2020, which require field officers to verify the actual use of the premises and apply the appropriate tariff. The Circulars further clarify that no application from the consumer is necessary for tariff correction where the actual usage warrants such classification.
- (x) Pursuant to the judgment of the Appellate Tribunal for Electricity dated 12.02.2020 in Appeal No. 337 of 2016 and connected matters, IT and ITES units are to be classified under the Industrial Tariff based upon the actual use of electricity and not on the basis of any Government registration or certification.
- (xi) The Appellants rely upon MSEDCL Commercial Circular No. 341 dated 28.04.2023, which reiterates that consumers shall be classified according to the actual use of electricity. Despite repeated inspections on 23.09.2024 and 17.07.2025 confirming exclusive IT/ITES activities, the Respondent failed to correctly classify the Appellants under the applicable Industrial Tariff.
- (xii) Since the incorrect tariff classification is attributable solely to the Respondent, the Appellants are entitled to correction of the tariff category from the date of connection together with refund of the excess charges recovered under the Commercial Tariff, along with interest under Section 62(6) of the Electricity Act, 2003.
- (xiii) In view of the foregoing, the Appellant prays that the Respondent be directed to refund the tariff difference from Commercial to Industrial for the period from June 2023 to November 2025, including the retrospective recovery raised from June 2023 to July 2025 which was paid under protest, and the subsequent recovery from Aug. 2025 to November 2025, with interest under Section 62(6) of the Electricity Act, 2003, as the premises were eligible for the Industrial Tariff.

[Note: In effect, the Appellant prays for 2 reliefs: -

- (i) to grant Industrial tariff from the date of supply, and
(ii) to allow only prospective recovery (on account of clubbing.)

5. The Respondent's submissions and arguments are stated as below.

- (i) The Appellant is a three-phase consumer. After clubbing of load with enhancement of load, the details are as tabulated below:

Table 4

Name	Consumer No.	Address	Sanct. Load / Contract Demand	Date of Supply	Applied Tariff Category
Everestek Technosoft Solutions Pvt Ltd.	000017362585	A- 1303, A-1304, A-1305, A-1306, Plot No.D-1, Centrum Business Square, Thane (M Corp.)	52.28 HP/49 kVA	04.09.2023 for the original 4 connections	Commercial

- (ii) The present Representation arises from the supplementary bills issued in respect of the earlier four Low Tension (LT) electricity connections pertaining to the above units. These electricity connections earlier stood in the individual names of Smt. Smita Gulabrao Shelke and Shri Chirag Amrutlal Patel.
- (iii) The Appellant, Smt. Smita Shelke, in her individual capacity, submitted an online application through the MSEDCL Web Self Service (WSS) Portal on 08.03.2023 for release of two three-phase electricity connections under the Commercial Tariff category. *[Note: At this time IT units were already classified as Industrial, so the Appellant should have applied under Industrial tariff category.]* Pursuant thereto, the Respondent released separate electricity connections on 04.09.2023 for Unit No. A-1303 bearing LT Consumer No. 000017362577 with a sanctioned load of 18 kW, and Unit No. A-1304 bearing LT Consumer No. 000017362585 with a sanctioned load of 18 kW. **Both connections were sanctioned solely on the basis of the particulars and tariff category declared by the Appellant in her online applications.**
- (iv) Similarly, Shri Chirag Amrutlal Patel, in his individual capacity, submitted an online application through the MSEDCL Web Self Service (WSS) Portal for release of two three-phase electricity connections under the Commercial Tariff category. Pursuant thereto, the Respondent released electricity supply on 04.09.2023 by sanctioning

separate connections for Unit No. A-1305 bearing LT Consumer No. 000014774718 with a sanctioned load of 18 kW, and Unit No. A-1306 bearing LT Consumer No. 000014774726 with a sanctioned load of 13 kW. These connections were also sanctioned on the basis of the particulars furnished and the Commercial Tariff category opted for by the Appellant in the online applications. *[Note: Had the Appellants applied for a combined / common connection; instead of 4 different connections, the combined load would have taken them to a higher tariff slab.]*

- (v) On 23.09.2024, the then Additional Executive Engineer of the Respondent conducted a site inspection of Unit No. A-1303. During the inspection, in the presence of the Appellant, the officer recorded in the verification report that "Consumer using supply of four meter connections for the premises." The said inspection established that four separate electricity connections were being utilised for one common premises. However, despite the aforesaid observation, neither the Appellant took steps to regularise the supply by seeking clubbing of the four electricity connections, nor did the Respondent initiate further proceedings for regularisation or recovery at that stage. *[Note: It is not clear if the AEE advised or cautioned the consumer during this inspection that 4 separate connections for one common premises are not allowed, and whether they may be subject to later retrospective recovery. This inspection is also silent on the issue of commercial Vs. industrial use of ITES units.]*
- (vi) The Respondent again inspected the premises of the Appellant on 17.07.2025, established that all four units had been physically amalgamated by removing the internal partitions and were being used as one integrated commercial establishment by Everestek Technosoft Solutions Pvt. Ltd. for one and the same business activity. The inspection report, duly acknowledged by the consumer's authorized representative, confirmed the existence of free internal access between all four units, thereby constituting one common premises. The aggregate maximum demand recorded was observed to be 42.49 kVA in June 2025.
- (vii) Based on the findings recorded during the inspection, the Respondent issued notices dated 25.07.2025 to the Appellants proposing regularisation of the electricity supply by clubbing the four electricity connections in accordance with Clause 2.2.5 of the MSEDCL Conditions of Supply, 2010, framed under the MERC (Electricity Supply

Code and Other Conditions of Supply) Regulations, 2005. The said Clause provides as under:

"MSEDCL shall not permit any Applicant/Consumer to have two or more independent power supply connections for an identical purpose in one common premises."

It was also advised to apply for clubbing of meters with enhancement of load.

- (viii) Simultaneously, on 25.07.2025, the Respondent issued separate supplementary bills in respect of each consumer account, as detailed in Table 2, for recovery of the differential tariff applicable to the aggregate connected load of the common premises. Separate bills were issued only because each electricity connection is maintained under an independent consumer account. The supplementary demand does not constitute a penalty or an assessment for unauthorized use of electricity. It merely represents the difference between the tariff already billed and **the tariff legally applicable upon aggregation of the connected load of the four amalgamated units**. No interest, Delayed Payment Charges (DPC), penalty or any other punitive charges have been levied in the said supplementary bills.
- (ix) The combined connected load of the four electricity connections exceeded the threshold of 20 KW prescribed for the lower tariff slab. Consequently, billing under LT-II (A), which is applicable to consumers having connected load up to 20 kW, became inapplicable.
- (x) Vide MSEDCL Commercial Circular No. 341 dated 28.04.2023, consumers using electricity for the same purpose in the same premises with aggregate load exceeding 20 kW are required to be billed under the applicable higher tariff category. The supplementary bills merely rectify the tariff applicable to the aggregate load and ensure uniform application of the tariff approved by the Hon'ble Commission.
- (xi) The recovery has not been raised from the date of release of supply. On the contrary, although the electricity connections were released on 04.09.2023, the Respondent has restricted the recovery only for the period from June 2024 to July 2025, i.e., 14 months, based upon field verification. Thus, the recovery is well within the permissible period and is neither arbitrary nor excessive.
- (xii) Provisional bills were initially prepared considering the aggregate connected load and contract demand. Upon verification, the aggregate contract demand was found

recorded as 43 kVA as per inspection data and, accordingly, the provisional demand was revised and only the tariff applicable to LT-II (B) was finally recovered as below:

Table 5:

Sr. No.	Consumer No.	Name	Unit No.	Provisional Bill Amount (Rs.)	Actual debit Amount (Rs.)	Recovery Period	Sanctioned Load
1	0000173625 77	Smita Gulabrao Shelke	1303	236453/-	172214/-	June 2024 to July 2025	18 KW & 23 KVA
2	0000173625 85	Smita Gulabrao Shelke	1304	274301/-	196314/-	June 2024 to July 2025	18 KW & 23 KVA
3	0000147747 18	Chirag Amrutlal Patel	1305	99572/-	84504/-	June 2024 to July 2025	9 KW & 11 KVA
4	0000147747 26	Chirag Amrutlal Patel	1306	9779/-	52210/-	June 2024 to July 2025	9 KW & 11 KVA
			Total	6,20,105/-	5,05,242/-		54 KW 68 KVA

(Note: As per Tariff Order of the Commission dated 31.03.2023 in Case No. 226 of 2022 with effect from 01.04.2023 Commercial Tariff rates are as below:

Tariff w.e.f. 1 April, 2024 to 31 March, 2025			
Consumption Slab (kWh)	Fixed/Demand Charges (Rs.)	Energy Charges	Wheeling Charges (Rs.)
LT II (A) 0-20 kW	517.0 /Month	8.52	1.17
LT II (B) > 20 kW and ≤ 50 kW	517.0/ kVA/Month	13.01	1.17
LT II (C) > 50 kW	517.0/ kVA/Month	15.38	1.17

- (xiii) The Respondent, therefore, has already extended the benefit of the lower applicable tariff wherever admissible and has not recovered any amount under the higher slab of LT-II (C). This demonstrates that the Respondent has acted fairly and objectively while finalizing the recovery.
- (xiv) All four electricity connections were originally released under the Commercial Tariff on the basis of the Appellants' own applications and declarations. Under Regulation of the MERC (Electricity Supply Code and Standards of Performance) Regulations, 2021, the responsibility lies with the consumer to declare the correct nature of use and to promptly notify the licensee of any operational changes.

MSEDCL records confirm that no application for a category change from commercial to industrial was submitted by the consumer between Sep. 2023 to Aug. 2024. The Appellant for the first time applied for change of tariff category from commercial to industrial on 24.09.2025 for each unit. It applied for load enhancement, and clubbing of the four connections into a single connection on 26.11.2025, with permanent disconnection of the remaining three. Spot verification confirmed IT/ITES activity, and, in accordance with the MERC Supply Code Regulations, 2021, the Industrial Tariff was granted prospectively from December 2025. *[Note: In effect, while the benefit of Industrial tariff was given from December 2025, the recovery on account of clubbing was levied from June 2024.]*

- (xv) The recovery action was fully supported by the MERC Tariff Orders, Supply Code, Conditions of Supply, and applicable circulars. The references relied upon by the Appellants were distinguishable on facts.
- (xvi) The Appellants' reliance on the decision of the Electricity Ombudsman in Case No. 26 of 2020 (M/s. Niharika CHS Ltd. v. MSEDCL) is misplaced. Unlike the present case, it did not involve amalgamation of multiple commercial units into a single premises with an aggregate connected load exceeding the prescribed tariff threshold. Accordingly, the said decision is distinguishable and has no application to the present case.
- (xvii) Similarly, the judgments and Ombudsman Orders relied upon by the Appellants regarding IT/ITES tariff classification do not undermine the legality of the present recovery. The controversy before the Respondent concerns tariff applicability arising from aggregation of connected load after physical amalgamation of the premises and not merely the eligibility of IT/ITES activity for industrial tariff.
- (xviii) In view of the foregoing, the supplementary bills are legal, valid, and in accordance with the verified inspection findings, the actual connected load, and the applicable tariff approved by the Hon'ble Commission. The Respondent, therefore, prays that the Representation be dismissed with costs and that the Respondent be permitted to recover the outstanding dues.

Analysis and Ruling:

6. Heard the parties and perused the documents on record. There are 2 primary issues of dispute: (i) whether the benefit of Industrial tariff applicable to ITES units can be granted before a specific application in this regard, and (ii) whether retrospective recovery is justified on account of clubbing of connections, leading to load enhancement.

7. The Appellants contended that four adjoining commercial units, though separately purchased and metered, have been used as a single integrated IT/ITES office since June 2024. Following inspections on 23.09.2024 and 17.07.2025, the Respondent issued a common meter-clubbing notice dated 25.07.2025 and raised supplementary bills aggregating to Rs. 6,20,105/-, which were paid under protest. They submitted that the retrospective recovery is without statutory authority, as neither the Electricity Act, 2003 nor the MERC Supply Code Regulations, 2021 permit retrospective reassessment on account of meter clubbing. They further contended that the premises were eligible for Industrial Tariff from the inception of supply, but the Respondent granted the benefit only prospectively from December 2025 after tariff change, load extension, and clubbing. Accordingly, they sought refund of the tariff difference recovered from June 2023 to November 2025 with interest under Section 62(6) of the Electricity Act, 2003, and consequential reliefs.

8. The Respondent contended that the four separate commercial connections were released on the Appellants' own applications under the Commercial Tariff. Inspections on 23.09.2024 and 17.07.2025 revealed that the units had been physically amalgamated into a single integrated office with aggregate demand exceeding the applicable tariff threshold. (*The inspections are silent on the issue of commercial versus industrial use. It seems that the Appellants also did not raise this issue during the inspections.*) Accordingly, under Clause 2.2.5 of the MSEDCL Conditions of Supply, 2010, the Appellants were advised to apply for load enhancement and meter clubbing, and supplementary bills were issued only to recover the applicable tariff difference for the period from June 2024 to July 2025, without any penalty. The Appellants applied for change of tariff from Commercial to Industrial only on 24.09.2025 for the 4 separate units, i.e. after the inspections, and thereafter, on 26.11.2025, sought load enhancement and clubbing of all four connections into a single connection by permanently

disconnecting the remaining three. Upon spot verification confirming IT/ITES activity, the Respondent granted the Industrial Tariff prospectively from December 2025.

9. The four electricity connections were released on 04.09.2023 under the Commercial Tariff on the Appellants' own applications. Inspections dated 23.09.2024 and 17.07.2025 established that the four units had been physically amalgamated into a single integrated office with a common business activity. However, the inspections are silent on the issue of IT use being eligible for industrial tariff. We uphold the Respondent's contention that the benefit of industrial tariff could only be granted after application, and not before. No request for change to the Industrial (IT/ITES) Tariff was made until 24.09.2025. The Respondent granted the Industrial Tariff prospectively from December 2025, and not from 24.09.2025, i.e. the date of application. We find that since 2 inspections had already been carried out prior to this application, the Respondent may have been aware of the IT activity. Therefore, it would be in the interest of justice to grant the benefit of IT activity (Industrial tariff) at least from the date of application.

On the issue of clubbing of the 4 connections, we find that the impugned supplementary bills merely recover the differential tariff arising from aggregation of the connected load and do not constitute an assessment under Section 126 of the Electricity Act, 2003 or impose any penalty, interest, or delayed payment charges. The recovery was confined to a limited period from June 2024 to July 2025 by applying the LT-II (B) tariff applicable to loads > 20 KW.

10. MERC (Standards of Performance of Distribution Licensees, Period for Giving Supply and Determination of Compensation) Regulations, 2014 stipulates as:

Change of name and change of tariff category

4.13 The Distribution Licensee shall intimate the charges to be borne by an applicant for change of name and change of tariff category within seven (7) days of receipt of an application in this regard and shall give effect to it within the following time limits :—

(a)

(b) Change of category for use of supply in reference of Tariff schedule shall be effected within the second billing cycle on receipt of application and payment of necessary charges.

11. MERC (Electricity Supply Code and Standards of Performance of Distribution Licensees including Power Quality) Regulations, 2021 stipulates that:

14. Classification and Reclassification of Consumers into Tariff Categories

The Distribution Licensee may classify or reclassify a Consumer into various Commission's approved tariff categories based on the purpose of usage of supply by such Consumer:

12. **The following Issues are framed for determination:**

Issue No. 1: Whether the Respondent was justified in treating the four units as one integrated premises and initiating meter clubbing?

The inspection reports dated 23.09.2024 and 17.07.2025 establish that Unit Nos. A-1303 to A-1306 had been physically amalgamated into a single integrated office with common internal access and one business activity. Once multiple connections are found to be serving one integrated premises, the Distribution Licensee cannot ignore the aggregate connected load while applying the tariff approved by the Commission. The initiation of meter clubbing was, therefore, justified. **The Issue No. 1 is answered as Affirmative.**

Issue No. 2: Whether the Respondent was justified in recovering the differential tariff on account of aggregation of load?

As shown in Table 5, higher energy charges are applicable to the consumption slab of LT II (B) compared to LT II (A). Even while applying for connections in 2023, the Appellants should have applied for a common connection and an aggregate load; this was not done presumably to avoid the higher load slab. In these circumstances, we hold that retrospective recovery is justified. **The Issue No. 2 is answered as Affirmative.**

Issue No. 3: Whether the Appellants were entitled to Industrial (IT/ITES) Tariff from the inception?

The benefit of industrial tariff cannot be granted before a specific application in this regard. The record shows that the Appellants themselves originally applied for supply under the Commercial Tariff. No application for change of tariff was submitted until 24.09.2025. The Respondent granted the Industrial Tariff from December 2025. In the absence of any earlier application or declaration, the Appellants cannot claim retrospective application of the Industrial Tariff from the date of release of supply. **The Issue No. 3 is answered as Negative.** However, this benefit should have been fairly granted from the date of application, i.e. from October 2025 instead of from December 2025.

Considering the findings on all the issues, the consumption recorded under the four consumer connections shall be clubbed for billing purposes, as set out in Table 6.

Table 6

Consumer No.	000017362577	000017362585	000014774718	000014774726	Total Consumption clubbed in Cons. No. 000017362585	Remarks
Month	Cons. (Units)	Cons. (Units)	Cons. (Units)	Cons. (Units)	Cons. (Units)	
Jun-24	44	0	606	28	678	Commercial tariff to be applied as per LT II (B) with CD of 49 KVA
Jul-24	1876	959	1679	66	4580	
Aug-24	1823	2448	830	101	5202	
Sep-24	1464	2638	675	95	4872	
Oct-24	1737	3362	790	105	5994	
Nov-24	981	2449	590	97	4117	
Dec-24	673	2135	595	107	3510	
Jan-25	649	1884	608	116	3257	
Feb-25	1054	1638	544	104	3340	
Mar-25	1138	2157	543	128	3966	
Apr-25	2797	1968	626	167	5558	
May-25	2606	1687	686	138	5117	
Jun-25	2029	1169	534	100	3832	
Jul-25	1666	1232	556	113	3567	
Aug-25	1173	987	477	135	2772	
Sep-25	1137	1289	517	139	3082	
Oct-25	1034	1976	572	155	3737	
Nov-25	1123	1444	570	146	3283	
Dec-25	598	0	404	109	1111	

The assessment of fixed charges for the four connections was initially calculated on the basis of the recorded Contract Demand (CD) of 49 KVA. However, during the clubbing process, only one connection was considered active, while the remaining three were treated as permanently disconnected (PD). Accordingly, the contract demand charges shall be levied only on the live connection.

13. In view of the foregoing findings, the Respondent shall revise the bills by applying LT-II (B) Commercial Tariff considering the aggregate contract demand of 49 kVA, to be applied only for a single Consumer No. 000017362585, for the period June 2024 to September 2025. LT-Industrial Tariff should be applied for the period October 2025 to December 2025, again for a single consumer, based on the clubbed monthly consumption indicated in Table-6. The Respondent shall also withdraw delayed payment charges and interest, if any, levied on the impugned supplementary bills.

14. In view of the above the Respondent is directed to

- a) Revise the bills by applying **LT-II (B) Commercial Tariff** for the period from **June 2024 to September 2025**, and **LT-Industrial Tariff** for the period from **October 2025 to December 2025** for a single consumer in terms of Table-6, and thereafter.
- b) Delayed payment charges and interest levied on the supplementary bills shall be withdrawn.
- c) Compliance shall be reported within two months from the date of this Order.
- d) The remaining prayers of the Appellants stand rejected.

15. The representation is disposed of accordingly.

Sd/
(Vandana Krishna)
Electricity Ombudsman Mumbai