BEFORE THE ELECTRICITY OMBUDSMAN (MUMBAI)

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

REPRESENTATION NO. 110 OF 2023

In the matter of refund of tariff difference from commercial to industrial

ESDS Internet Services Pvt. Ltd. …….. …… ….. …… ….. Appellant
(Consumer No. 000149041780)

V/s.

Maharashtra State Electricity Distribution Co. Ltd. Vashi (MSEDCL) … Respondent

Appearances:

Appellant : Rajesh Gaikar

Respondent: 1. R.G. Bele, Executive Engineer, Vashi. Circle
2. R.B. Vaman, Asst. Law Officer, Vashi.Circle

Coram: Vandana Krishna [I.A.S.(Retd.)]

Date of hearing: 30th January 2024

Date of Order : 6th February 2024

ORDER

This Representation was filed on 19th October 2023 under Regulation 19.1 of the Maharashtra Electricity Regulatory Commission (Consumer Grievance Redressal Forum & Electricity

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Ombudsman) Regulations, 2020 (CGRF & EO Regulations 2020) against the Order dated 25th May 2023 passed by the Consumer Grievance Redressal Forum, MSEDCL, Bhandup (the Forum).The Forum by its order dismissed the grievance application in Case No. 25/2022-23.

2. Aggrieved by the order of the Forum, the Appellant filed this representation. A physical hearing was held on 30th January 2024. Parties were heard at length. The written submissions and arguments of the Appellant are as below:-

(i) The Appellant is a HT consumer from 19.12.2015 with details as tabulated below:-

Table 1

Appellant	Consumer No.	Address	Sanctioned load (KW)	Contract Demand (KVA)	Date of Supply	Activity & Remarks
ESDS Internet Services Pvt. Ltd.	000149041780	Plot No. GEN 71/01, TTC Industrial Area, NICE Industrial Area, Innovative IT Park, Khairane, Mahape, Navi Mumbai.	1738	1390	19.12.2015	IT/ITES Unit billed under commercial tariff till April 2018 & under industrial from May 2018 onwards

(ii) The Appellant is an IT/ITES unit as per the policy and guidelines of Government of Maharashtra (GOM). The Appellant is a registered company running a business providing internet services. The Appellant is entitled for industrial tariff from the date of connection. In the year 2015, the Appellant applied for electricity connection for industrial purpose, and the same was processed, verified and approved after field inspection by MSEDCL. The Appellant is exempted from paying electricity duty, being IT/ITES unit from the beginning, even without any kind of registration certificate to that effect. Despite the same, the Appellant was billed under

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Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai M.E.R.C.

commercial tariff category wrongly from the beginning. The said fact was intimated to MSEDCL by the Appellant with a request to change the tariff from Commercial to Industrial *[Note : The date of this intimation has not been mentioned]*. However MSEDCL insisted for a permanent registration certificate from the competent authority.

(iii) The Appellant provides internet services to its customers since its inception, and there is no change in the nature of its business till date. The Appellant has been carrying out only IT/ITES user activity since 2015, and had produced documents demonstrating that before the Respondent.

(iv) As per the judgments of Appellate Tribunal of Electricity (ATE), the orders of the Maharashtra Electricity Regulatory Commission (the Commission), the tariff category of a consumer is to be decided on the basis of purpose of its use. It is not the case of MSEDCL that the Appellant ever changed its purpose of use.

(v) The Appellant's connection was released in the year 2015. The applicable Circular governing conditions was Circular No.212. As per the said circular, there is no requirement of submission of DIC or any other registration certificate for the application of HT Industrial Tariff applicable to IT/ITES units.

(vi) The Respondent charged commercial tariff to the Appellant despite the fact that the Appellant is an Industrial Consumer. The same was brought to the notice of concerned MSEDCL authorities. *[Note : Date not mentioned.]*. MSEDCL applied industrial tariff from May/June 2018 onwards and assured to refund the tariff difference from the date of connection, (*no documentation of this assurance is submitted),* however, the same is not refunded even after repeated requests.

(vii) The Appellant was forced to file an application vide its letter dated 27/04/2022 with SE, MSEDCL Vashi, and other authorities. The SE, Vashi declined to refund the

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Electricity Ombudsman Mumbai
M.E.R.C.

tariff difference, citing the reason of non-production of permanent registration certificate of IT/ITES. Ultimately, the Appellant filed its grievance with the Forum.

(viii) It is pertinent to note that, after every tariff order or multiyear tariff order of the Commission, very detailed and extensive circulars are issued by the head office of MSEDCL. Those circulars mandate field officers to apply the right tariff category to its consumers with the aid of a computerized data base and actual field-inspection. In every such circular guidelines are given under the heading "Action Plan", which are required to be mandatorily followed by the field officers. It clearly directs the field officers to categorize the existing and new consumers as per the new tariff rates, and to update the data in the IT base immediately and to extend the benefits of the new tariff to the right consumer. It is obligatory on the part of MSEDCL to regularly visit consumer premises to verify its use.

(ix) The Commission consciously included IT and IT enabled Services (IT & ITES) under industrial category (HT and LT as applicable) in the Tariff Order of the erstwhile MSEB in 2004. Since then, the IT & ITES category continues to be charged under industrial tariff. The same was also clarified by the Appellate Tribunal for Electricity (ATE) on the basis that their nature of usage, which was previously included in IT/ITES units and industrial tariff category, cannot be changed to commercial category just because they do not have a registration certificate as per IT Policy. The ATE in Appeal No. 337/2016 vide Judgment dated 12.02.2020 has ruled in favour of the consumer. The said requirement of registration certificate is struck down by the ATE. It was ruled that-

Nature of use of electricity is the foremost important criteria to decide tariff and purpose of use of electricity is not affected by any registration process as nature of activity remains same. Consumer who is enjoying status of IT/ITES units &

(Dilip Dumbre)
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Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

industrial tariff category for more than a decade and continuous to do so even today cannot be put to abrupt re-classification which certainly prejudices their financial loss.

(x) It is crystal clear that every condition laid down by the Commission about requirement of registration certificate as per IT/ITES policy is struck down by ATE. Therefore, certificate of the DIC or any other certificate is not mandatory for claiming benefit under the IT/ITES policy.

(xi) The Appellant was constantly following up for refund of the tariff difference; however, during the Covid-19 lockdown period he was not able to visit the MSEDCL office personally. Thereafter due to surge of 2nd Covid wave, the Appellant could not pursue the refund process. The Refund of tariff difference should have been initiated by MSEDCL on their own. It is the primary duty of MSEDCL to apply the proper tariff category to the consumer.

(xii) **The cause of action for filing the present representation first arose in May/June 2018, when MSEDCL applied industrial tariff but did not refund the previous tariff difference.** The Appellant is required to approach the IGRC (*actually Forum*) within two years' time, which expires in the month of June 2020. However, due to Covid-19 lockdown and restrictions, it could not be effectively done. The next cause of action arose when the Appellant filed an application with MSEDCL Vashi for refund of tariff difference, upon which he received a reply on 27/04/2022 from MSEDCL asking for documents to prove that the Appellant was using electricity for Industrial/IT consumption, which was clearly unnecessary and illegal. Thus, there is a continuous cause of action to file the present grievance.

(xiii) The Appellant referred to various orders of the Supreme Court regarding relaxation of the limitation period during the Covid-19 pandemic. The court ruled that-

(Dilip Dumbre)
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Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.

Consequently, the balance period of limitation remaining as on 03.10.2021, if any, shall become available with effect from 01.03.2022.

(xiv) The Appellant filed a grievance application in the Forum on 25.05.2022 for refund of tariff difference, along with refund of electricity duty. The Forum issued its order on 24.08.2023 dismissing the application. Aggrieved by this, the present appeal is filed by the Appellant on the following grounds: -

a) The Forum has passed the order in a casual manner without applying its mind. It did not take pains to go through the factual aspects and documentary evidence filed by the Appellant. It erroneously decided the period of limitation of retrospective recovery, by holding the starting point of the limitation period as January 2015. The Forum failed to consider the judgments of ATE, the orders of the Commission and earlier orders passed by Electricity Ombudsman, Mumbai in this regard.

b) The Forum failed to understand that the Appellant originally applied for industrial connection and an inspection was also conducted on the strength of that application. The Appellant has permanent STPI registration, on the strength of which he was exempted from electricity duty. The Appellant is permanently STPI registered, coupled with its company registration certificate, DIC registration, Udyog Adhar, Memorandum & Articles of registration & other documents.

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

c) The Forum failed to apply Commercial Circular No. 212 dated 01/10/2013 in its true spirit. The Forum erroneously stressed on the guidelines with respect to LOI/Registration Certificate which are not applicable in the present case. *[Note : We have checked this circular. It is based on Tariff order 75 of 2007 dated 1.6.2010 and case 62 of 2009 dated 24.05.2010. These orders were no longer applicable at the time of the Forum's order. The then tariff order 121 of 2014 dated 26.06.2015 was applicable at that time. As per this order, the Permanent Registration Certificate was necessary.]*

d) The Forum conveniently overlooked the law laid down by the Commission. **As per the orders of the Commission, tariff category of a consumer is to be decided on the basis of purpose of its use.** The Appellant relies on the Commission's Order in Case No .111/2009 which states that

> *"The criteria of purpose of supply has been used extensively to differentiate between consumer categories, with categories such as residential, nonresidential/commercial purposes, industrial purpose, agricultural purpose, street lighting purpose, etc."*

(xv) The Appellant argued that the Firm Quotation issued on 26.06.2015 by the Respondent was

Purpose of connection: HT Industrial

(xvi) The Appellant kept on record the Entrepreneurs Memorandum Acknowledge (Service through Udyog Setu) dated 07.08.2014 signed by the General Manager District Industries Centre (DIC) where it was mentioned as

(Dilip Dumbre)
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Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

Sr. No.	Items of Manufacture/Type of service to be rendered	Annual Capacity in case of manufacture
1	DATA CENTRE SERVICE	nil

This is documentary proof of Manufacturing / Industrial activity from the date of connection i.e., 19.12.2015.

The Appellant also argued that the General Manager, District Industries Centre, Thane by his letter dated 06.02.2018, waived off Electricity Duty for the Appellant's Consumer No. 000149041780 for the period from 01.09.2017 to 31.08.2027.

(xvii) In view of the above, the Appellant prays that the Respondent be directed to refund the tariff difference between commercial and industrial tariff category for the period from January 2015 to April 2018.

3. The Respondent filed its reply on 13.12.2023. It's submissions and arguments are as below:

(i) The Appellant is a consumer of the Respondent from 19.12.2015. The details are tabulated in Table 1.

Time barred:

(ii) The Appellant is claiming the refund of tariff difference from January 2015 and filed the grievance in the Forum on 25.05.2022. The date of supply is 19.12.2015. **The Appellant applied for change of tariff from commercial to industrial tariff category on 20.02.2018** and his tariff was changed with effect from May 2018. As such the cause of action arose in December 2015, and the Appellant ought to have filed the grievance before the Forum within 2 years i.e. up to December 2017 from the cause of action. The claim of the

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai M.E.R.C.

Appellant is time barred and beyond limitation as per Regulation 6.6 / 7.8 of CGRF and EO Regulations, 2006 / 2020, which provides that the Forum shall not admit any grievance unless it is filed within 2 years from the date on which the cause of action arose. Therefore, the claim of the Appellant is not maintainable at the initial stage itself and the representation be rejected on this ground alone.

(iii) The Respondent referred to the Judgment of Bombay High Court, Bench at Aurangabad in W P. No. 6859, 6860, 6861 and 6862 of 2017 decided on 21.08.2018 where this Regulation was upheld by the High Court. The relevant portion of the judgment is quoted below:

> *42. I have concluded on the basis of the specific facts of these cases that once the FAC Bill is raised by the Company and the said amount has to be deposited by the consumer to avoid disconnection of the electricity supply, the consumer cannot pretend that he was not aware of the cause of action. As such and in order to ensure that Section 42(5) r/w Regulation 6.2, 6.4, 6.6 and 6.7 coexist harmoniously, I am of the view that the consumer has to approach the Cell with promptitude and within the period of 2 years so as to ensure a quick decision on his representation. After two months of the pendency of such representation, the consumer should promptly approach the Forum before the expiry of two years from the date of the cause of action.*
>
> *43. If I accept the contention of the Consumer that the Cell can be approached anytime beyond 2 years or 5/10 years, it means that*

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

Regulation 6.4 will render Regulation 6.6 and Section 45(5) ineffective. By holding that the litigation journey must reach Stage 3 (Forum) within 2 years, would render a harmonious interpretation. This would avoid a conclusion that Regulation 6.4 is inconsistent with Regulation 6.6 and both these provisions can therefore coexist harmoniously.

44. …… …… ……..

45. As such, all these representations to the Cell were beyond the period of two years. The impugned orders, therefore, are unsustainable as the Forum could not have entertained the said grievances under Regulation 6.6 and 6.7 after two years from the date of the consumer's grievance.

46. As such, all these petitions are allowed. The impugned orders of the Forum are quashed and set aside. The grievance cases filed by the Consumer are rejected for being beyond the limitation period."

This Judgment is squarely applicable to the present case.

(iv) The Respondent similarly referred to the Judgment dated 08.01.2020 of the Bombay High Court, Nagpur Bench in W.P. No.1588 of 2019 in Case of MSEDCL V/s Mahamaya Agro Industries. The High Court has upheld the above view, and held that the limitation to file grievance before the Forum is two years from date of cause of action. The Respondent also referred to the orders dated 16.08.2019 of the Electricity Ombudsman in Rep.No.68, 69 & 71 of 2019 in respect of M/s. G. M. Syntex, which have upheld the above view and dismissed the grievances. In view of the above, the claim of the

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

Appellant is time barred and therefore liable to be rejected. There is no need to go into the merit of the case; however, as contended below, the case does not sustain even on merit.

Reply on Merit:-

a) The Appellant was billed under commercial tariff category from the date of supply i.e., 19.12.2015 after a site visit, and tariff was applicable as per Tariff Order of the Commission in Case of 121 of 2014 with effect from 01.06.2015. The initial activity of the Appellant was found to be "office work", so he was billed under commercial tariff category. The Appellant never intimated MSEDCL about use as IT/ITES or complained about wrongful application of commercial tariff right from December 2015 till February 2018. Commercial tariff was applied to the Appellant as per purpose or use. Therefore, it was not a case of wrong application of tariff nor is it a case of negligence. Industrial tariff category was applicable to IT/ITES activities even before the date of supply to the Appellant, as per Tariff orders issued by the Commission. **For the first time on 20.02.2018, the Appellant submitted an application for change of tariff from Commercial to Industrial Tariff Category on the basis of the IT/ITES Certificate bearing issuing date as 30.08.2017 with validity of three years from the date of issue.** The Respondent executed an Agreement for industrial use on 22.05.2018. The tariff of Appellant was therefore rightly changed from HT-II Commercial to HT-I Industrial with effect from May 2018, and intimation of the same was given to the Appellant vide letter dated 04.06.2018. A copy of the Appellant's Application dated 20.02.2018 for change of tariff is kept on record.

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

b) There is no continuous cause of action as contended by the Appellant. The Appellant did not approach the Respondent for refund of tariff difference by filing single application till 20.04.2022. The Appellant is trying to justify the delay in filing the grievance by stating the reason of Covid-19 Pandemic. But in fact, Covid-19 lockdown was imposed only from 20th March 2020 onwards. The Appellant also relied upon the Hon'ble Supreme Court Judgment passed in Suo Moto W.P.No.3 of 2020 in respect of extension of the period of limitation during the surge of Covid -19 Pandemic. However, the attempt of the Appellant to take shelter under this order is totally misplaced. This is not a case of wrongful application of tariff or non-application of proper tariff upon reclassification. The application of Commercial tariff since inception to the Appellant's IT and ITES unit is proper, as the Appellant did not submit the necessary IT/ITES Registration Certificate. On 20.02.2018 the Appellant submitted the IT Registration certificate and application for change of tariff for the first time; therefore, there is no question of retrospective application of tariff. The tariff was accordingly changed prospectively as per the application of the Appellant with effect from May 2018. When the Appellant submitted the completed application for change of tariff to industrial, the tariff was changed within 2 months. Therefore, there is no deficiency in service, and consequently there is no "grievance" as contemplated under Regulation 2 (g) of CGRF and EO Regulations 2020, and hence the present grievance is liable to be dismissed.

c) It is important to note that any application for change of tariff category from the consumer needs due diligence and inspections by the MSEDCL, which includes understanding the processes employed by the consumer, and verification of documentary evidence to decide the purpose of use of power. It therefore

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

follows that the application of the consumer for change of tariff is the main starting point for further action.

d) As per IT/ITES policy, Industrial tariff is applicable to IT/ITES consumers since the inception of the IT/ITES policy 2003 (dated 12.07.2003.) **The Hon'ble Commission in its Multiyear Tariff (MYT) order dated 26.06.2015 in Case No.121 of 2014 clarified that, Industrial tariff shall be applicable to only those IT/ITeS consumers who had permanent registration certificate.** These provisions were continued by the Commission in its subsequent tariff orders as below:

- Case No.48 of 2016 dated 26.06.2015
- Case No. 195 of 2017 dated 12.09.2018

e) The ATE in its Judgment dated 12 February 2020 (in Appeal No. 337 of 2016 & Others) ruled that tariff categorization cannot be based on any certification, and it should be based on the criteria specified under Section 62 (3) of the Act. The said Judgment of ATE was advisory in nature. Accordingly, the Commission removed the requirement of having certification for claiming Industrial Tariff for IT and ITeS Units in its MYT Tariff Order dated 30.03.2020 passed in Case No.322 of 2019 viz. **effective from 01.04.2020. The relaxation of requirement of permanent registration certificate for IT/ITeS establishments is prospective in nature**. This was a policy matter, and the Respondent is bound to follow the Tariff Orders of the Commission.

f) Therefore, in view of these tariff orders, the existing tariff of all IT/ITES service providers at the relevant time was not intended to be changed to the HT-I industrial. This tariff was intended to be applied to new consumers unless there is compliance of certification. On perusal of the IT Certificate, it appears that

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

the LOI was granted to the Appellant on 28.03.2016, and Permanent Registration Certificate was granted on 30.08.2017. Both these documents were in the possession of the Appellant, but were never submitted to MSEDCL. The Appellant submitted them to MSEDCL only on 20.08.2018, therefore tariff benefit cannot be given retrospectively.

g) The Appellant applied for change of tariff category on 20.02.2018. Therefore, it will be governed by the Regulation 4.13 of SOP regulations 2014. The Respondent was bound to change the tariff within the second billing cycle, on receipt of the duly completed application for change of tariff category from commercial to industrial tariff i.e., by 20.04.2018. MSEDCL changed the tariff with effect from May 2018. Therefore, there was no deficiency or delay in service.

h) In view of the above submissions, the Respondent prays that the representation of the Appellant be rejected, there being no cause of action, and as the grievance filed is beyond the period of limitation.

4. During the course of hearing, the Appellant/Respondent was directed to submit the original A1 Application (within one week period) for the new service connection which was made in the year 2015. This would have clarified the purpose for which the original application was made. However, neither of the parties have submitted this information.

Analysis and Ruling

5. Heard the parties and perused the documents on record. The details of the connection are tabulated in Table 1.

(Dilip Dumbre)
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Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai M.E.R.C.

6. The Respondent issued a Firm Quotation on 26.06.2015 for HT Industrial Purpose. The Respondent released the power supply on 19.12.2015 and billed the consumer under Commercial Tariff Category right from 19.12.2015 to April 2018. The Appellant applied for change of tariff category only on 20.02.2018. Therefore, it will be governed by the Regulation 4.13 of SOP Regulations 2014 which is reproduced below: -

> *"4.13 Change of name and change of tariff category*
>
> *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) change of name shall be effected within the second billing cycle on receipt of an application and payment of necessary charges.*

As per the above Regulation, it is the responsibility of the consumer to inform the distribution licensee about any change of purpose.

7. The Commission, through its various tariff orders has incorporated provisions regarding applicability of Industrial tariff to units possessing Permanent Registration Certificate from DIC regarding carrying on IT/ ITES Services. The relevant extract of the Tariff Orders are as follows:

(i) Order dated 26.06.2015 in Case No. 121 of 2014:

> **"*HIGH TENSION (HT) – TARIFF***
>
> ***HT I: HT- Industry***
>
> *Applicability*

(Dilip Dumbre)
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Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai M.E.R.C.

This category includes consumers taking 3-phase electricity supply at High Voltage for industrial purposes of manufacturing. This Tariff shall also be applicable (but not limited to) for use of electricity / power supply for Administrative Office / Time Office, Canteen, Recreation Hall /Sports Club / Health Club / Gymnasium / Swimming Pool exclusively meant for employees of the industry, lifts, water pumps, firefighting pumps, premises (security) lighting, Research and Development units, etc., provided all such facilities are situated within the same industrial premises and supplied power from the same point of supply;

This Tariff shall also be applicable for use of electricity / power supply to IT/ITES units covered under IT Industry and IT enabled Services (as defined in the Policy of Government of Maharashtra as may be prevailing from time to time). ***Till the establishment doesn't receive permanent registration certificate as may be applicable; Tariff shall be as per HT-II Category and after receipt of permanent registration certificate HT I category shall be applicable till the validity of the Certificate.*****"**

(ii) Order dated 03.11.2016 in Case No. 48 of 2016

"HT I: HT – Industry

HT I (A): Industry – General

Applicability:

This tariff category is applicable for electricity for Industrial use at High Voltage for purposes of manufacturing and processing, including electricity used within such premises for general lighting, heating/cooling, etc.

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

It is also applicable for use of electricity / power supply for Administrative Offices / Canteen, Recreation Hall / Sports Club or facilities / Health Club or facilities/ Gymnasium / Swimming Pool exclusively meant for employees of the industry; lifts, water pumps, firefighting pumps and equipment, street and common area lighting; Research and Development units, etc. -

Provided that all such facilities are situated within the same industrial premises and supplied power from the same point of supply.

This tariff category shall be applicable for use of electricity / power supply by an Information Technology (IT) or IT-enabled Services (ITeS) Unit as defined in the applicable IT/ITes Policy of Government of Maharashtra. ***Where such Unit does not hold the relevant permanent registration Certificate, the tariff shall be as per the HT II category, and the HT I tariff shall apply to it after receipt of such permanent registration Certificate and till it is valid."***

(iii) Order dated 12.09.2018 in Case No. 195 of 2017

"***HT I: HT – Industry***

HT I (A): Industry – General

Applicability:

This tariff category is applicable for electricity for Industrial use at High Voltage for purposes of manufacturing and processing, including electricity used within such premises for general lighting, heating/cooling, etc.

It is also applicable for use of electricity / power supply for Administrative Offices / Canteen, Recreation Hall / Sports Club or facilities / Health Club or facilities/ Gymnasium / Swimming Pool exclusively meant for employees of the industry; lifts, water pumps, fire-fighting pumps and equipment, street and common area lighting; Research and Development units, etc. -

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

Provided that all such facilities are situated within the same industrial premises and supplied power from the same point of supply.

This tariff category shall be applicable for use of electricity / power supply by an Information Technology (IT) or IT-enabled Services (ITeS) Unit as defined in the applicable IT/ITes Policy of Government of Maharashtra. ***Where such Unit does not hold the relevant permanent registration Certificate, the tariff shall be as per the HT II category, and the HT I tariff shall apply to it after receipt of such permanent registration Certificate and till it is valid.*****"**

8. Considering the above tariff orders of the Commission, the representation of the Appellant does not stand on merit.

9. On the issue of limitation period, the Appellant contends that the grievance / cause of action arose in May / June 2018, when MSEDCL applied industrial tariff prospectively, but did not refund the previous tariff difference from 2015 to 2018. On the other hand, the Respondent contends that the cause of action arose, if at all, in December 2015 when commercial tariff was applied. The Respondent's contention is upheld in this regard. We hold that the grievance, or the Cause of action arose from 19.12.2015 to April 2018 as the Appellant was billed under Commercial Tariff category in this period. The period of limitation of two years can thus be counted from 19.12.2017 to April 2020, for filing the grievance in the Forum. However, the Appellant filed the grievance in the Forum on 25.05.2022. The Covid-19 pandemic started from 20.03.2020. The Appellant therefore had ample time from December 2015 to March 2020 to raise his grievance before the Forum, but he did not do so. The Appellant had approached the Electricity Ombudsman on 17.09.2020 in another related Representation No. 16 of 2020 of the very same company, ESDS for its Nashik Unit. He could have done the same for its Navi Mumbai unit too,

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

Electricity Ombudsman Mumbai
M.E.R.C.

as the issues were the same. The Covid-19 pandemic did not hinder him from approaching the Electricity Ombudsman. Hence, the ratio of the Supreme Court Judgement for extension of time limit is for its not applicable in the instant case. The claim of the Appellant is time barred and beyond limitation as per Regulation 6.6 / 7.8 of CGRF and EO Regulations, 2006 / 2020. is quoted below:

> *"The Forum shall not admit any Grievance unless it is filed within two years from the date on which the cause of action has arisen."*

Thus, the instant representation of the Appellant is found to be time barred.

10. The Forum has given a reasoned order, which does not need any interference.

11. The Representation is disposed of accordingly.

Sd/
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M.E.R.C.