

IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4466 of 1999

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M/s Super Inducto Steels Limited, A Company incorporated under the Indian Companies Act, having its registered office at Sudama Palace, Kankarbagh, Patna through its Director Shri Shaligram Jaiswal son of Late Bankey Bihari Jaiswal, resident of 73 Narmada Apartment, Exhibition Road, Patna.

.... Petitioner

Versus

1. The Bihar State Electricity Board, A body constituted under the Indian Electricity Act, having its registered office at Bailey Road, Patna through its Secretary.
2. The General Manager-cum-Chief Engineer, Kosi Area Electricity Board, Saharsa.
3. The Electrical Superintending Engineer, Bihar State Electricity Board, Purnea.
4. The Electrical Executive Engineer, Commercial and Revenue Division, Bihar State Electricity Board, Purnea.

.... Respondents

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Appearance :

For the Petitioner : Mr. Suraj Samdarshi
Mr. Mrigank mauli
Mr. Prince Kumar Mishra
Mr. Sanket, Advocates.

For the Respondents : Mr. Vinay Kirti Singh, Sr. Advocate.
Mr. Vijay Kumar Verma, Advocate.

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CORAM: HONOURABLE MR. JUSTICE VIKASH JAIN

ORAL JUDGMENT

Date: 02-08-2018

Heard learned counsel for the petitioner and learned counsel for the erstwhile-Bihar State Electricity Board (succeeded by the Bihar State Power Holding Company, hereinafter referred to as 'the Board').

2. The present writ petition has been filed for quashing the electric bill dated 26.04.1999 issued by the respondents for the period October, 1998 to March, 1999; and to hold that the entire



action of the respondents is wholly illegal and contrary to law.

3. The broad material facts of the case according to the petitioner may be summarized here for the sake of proper appreciation of the case. The petitioner is a Company incorporated under the Companies Act. It had taken an electrical connection under a High Tension Agreement, and the contract demand was later enhanced to 3000 KVA. An inspection was carried out by the respondent Officials on 01.12.1998 (Annexure-3) when oil leakage from L.T. terminal Box of the C.T./P.T. unit was detected and the transformer pipe covering the cable was filled up with oil. All terminal connection was found O.K. and intact. Seal bit was also found intact. The cable on the terminal jointing point was found O.K. New Seal bit no. 019061 was provided on the terminal cover after checking. Meter box seal was found intact and the meter was found running properly. Inasmuch as repair of the leaking point of the metering unit which was inside the cover was not possible at site, replacement of the metering unit was advised. The C.T./P.T. contract metering was replaced with a new one, after which terminal seal, body seal were found O.K. after checking the connections, in terms of the combined metering replacement report dated 18.01.1999. Thereafter on 27.03.1999, yet another inspection (Annexure-14) was made, when the concerned officials found, inter alia, that the meter box plastic seal bit no. 003740S had no arrow head and was outside the



cavity meant for it, and that one seal bit No. 005134S of pink colour was found sealed at only one point at the terminal cover of the C.T./P.T. secondary connection but without signature on the seal bit.

4. Based on the aforesaid inspection report dated 27.03.1999, an F.I.R. was instituted on 30.03.1999 (Annexure-2) under Sections 379/411 of the Indian Penal Code and Section 39/44 of the Indian Electricity Act for theft of electricity. It was alleged that the average consumption of the petitioner was 9,17,000 units on the basis of reading of the meters at the Grid Sub-Station, but however according to the meter at the petitioner's premises the same was found to be only 2,20,000 units, meaning thereby that there was pilferage of 6,84,000 units per month causing a monthly loss of Rs. 18,88,000/- to the Board. The impugned energy bill dated 26.04.1999(Annexure-9) was raised at Rs. 4,38,79,501/- against the petitioner for theft of energy, causing a loss of 52,80,325 units in terms of Clause-16.9 of the 1993 Tariff.

5. Learned counsel for the petitioner submits that the exorbitant bill is wholly arbitrary and contrary to the provisions of Clause 16.9 of the 1993 Tariff under which it has purportedly been raised. Primarily, he invites reference to the order of this Court dated 21.05.1999 which records that the Board's counsel himself had proposed for a fresh assessment of the electrical consumption at the petitioner's unit by and in presence of an impartial agency. The parties,



after some discussion, had come to an agreement that such assessment be made by a Committee of three persons comprising of a nominee of the Board, a nominee of the petitioner and an expert from an outside agency who would head the three man committee and the decision would be final in case of difference between the other two members. This Court accordingly directed the Board to approach MECON to assign a competent Officer to head the committee. Ancillary directions were given as enumerated in the order for purposes of determining the electrical consumption of the petitioner's unit.

6. Learned counsel for the petitioner submits that on the basis of such consented order, a three man committee came to be constituted as headed by Shri Kirpal Singh, Asst. General Manager, Electrical Division, MECON Ltd., Ranchi and one nominee each of the Board and the petitioner respectively as its other two members. A provisional report prepared in October, 1999 has been submitted to this Court. Learned counsel has traversed this report in some detail to show that the same is a well considered one which has gone into the detail of the methodology and various parameters of plant operation, both in respect of the Induction Furnace as well as the Rolling Mill. The Committee found the production figures reported by the petitioner to be substantiated with copies of its Excise Returns in FORM RT-12 for the period January 1998 to June 1999. However, since the production



figures were not considered authentic by the Board, the Committee then analyzed the data pertaining to outflow of electrical energy from the Grid Sub-station feeder, as well as the consumption of energy by the three consumers connected to the said feeder, namely the BSEB (zero mile sub-station), Venky Steels and the petitioner. Some data was provided to the Committee from the Grid Sub-station but it found that some figures did not tally with those in the F.I.R. It was noted that despite several requests, the Board did not provide the requisite data. In this view of the matter and in absence of requisite data forthcoming from the respondent-Board, the Committee recorded its provisional conclusions on the two parameters on the basis of which a bill is calculated, namely (a) the recorded maximum demand (KVA) during the month and (b) the energy consumed (kWh) during the month.

7. It was opined that the maximum demand recorded during the simultaneous operation of the Induction furnace and the Rolling Mill was observed to be 2595 KVA which was well within the sanctioned contract demand of 3000 KVA. It was also concluded that the energy consumed was in direct proportion to the reported production of the plant.

8. It is therefore submitted that considering that the parties had consented before this Court to abide by the report of the Committee, it is no longer open to the respondents to contend contrary



to the findings and conclusion of the Committee which found nothing untoward against the petitioner.

9. Learned counsel for the petitioner then submits that the Board has completely misdirected himself in arbitrarily applying Clause 16.9 of the Tariff for purposes of calculation of the amount raised in the impugned energy bill. It is submitted that a bare reading of Clause 16.9 of the Tariff shows that none of the pre-conditions for its applicability are fulfilled. It is submitted that Clause-16.9(A) of the Tariff applies in a case where a consumer is found exceeding the contract demand without specific permission of the Board. In the instant case, the Committee has clearly found that there was no default with respect to the contract demand having been exceeded.

10. As regards Clause 16.9(B) of the Tariff, the same is attracted on default of certain pre-conditions which read as follows –

“(i) If one wire is found removed from the CT or the connection is reversed then the energy consumption shall be assessed as three times the recorded energy consumption during the period of pilferage or for a period of six months, whichever is less.

(ii) If the CT is found to be tampered in case of multiple CT ratio, the highest ratio shall be considered for assessing energy consumption.

(iii) Such assessed units shall be charged at three times the tariff applicable to the consumer.”

11. It is submitted that such infractions have not even



been alleged by the Board and admittedly, all that was found in the inspection carried out on 27.03.1999 was that seal bit No. 003740S had no arrow head outside the cavity, which was on the outer cover of the meter. It was also reported that a seal bit No. 005134S of pink colour was found sealed at only one point at the terminal cover of the C.T./P.T. secondary connection but without signature on the seal bit. It is submitted that a mere damaged seal does not amount to tampering with the meter.

12. Learned counsel for the petitioner has also sought to cast doubt with respect to the data provided by the Grid zero mile feeder (Annexure-6). Illustratively, for the month of July 1998, the total of power consumption on the zero mile feeder was shown at 17,82,150 KWH whereas the actual power supply came to only 7,83,760 KWH, meaning thereby that the consumption exceeded the supply of energy by 9,98,390 KWH which was an obvious impossibility. These figures were therefore not capable of reliance. Moreover, the Grid zero mile feeder admittedly catered to the zero mile sub-station, Venky Steels and the petitioner. It was therefore not possible to ascertain where the pilferage was actually committed and to saddle the petitioner with the liability was an arbitrary exercise of power. It is submitted that the Board is seeking to take advantage of its own fault by relying on the figures stated in the F.I.R. for calculating the alleged pilferage, without



however coming forth with the data relating to such figures, such as the basis for the assertion that the average monthly consumption of the petitioner's unit was 9,17,000 units.

13. Mr. Vinay Kirti Singh, learned counsel for the respondent-Board opposes the writ petition mainly on three grounds, namely –

(a) The report of the three man committee is a provisional one and no final report has been submitted which can be said to be binding on the parties, and

(b) In any event, even according to the Committee's report, it is quite evident that consumption of energy by the petitioner was actually far in excess of the energy for which the petitioner has made payment and hence the energy bill has rightly been raised, and

(c) The petitioner has sought to downplay the inference which may be drawn on the basis of a broken arrow head which, coupled with the fact that the signature was not found on the seal, is clear indication of meter tampering.

14. It is submitted that the Committee's report of July 1999 is a provisional one and no final report thereafter has been submitted by the Committee. As such the observations in favour of the petitioner as contained therein have merely been recorded on prima facie findings and it cannot be said that a final conclusion has been arrived at by the Committee.

15. Without prejudice, even if the Committee's report



be treated as final, the findings therein clearly indicate that the energy consumption by the petitioner was far in excess of an average monthly consumption of 2,20,000 units on the basis of meter readings at the petitioner premises. Reference is invited to Table 04.04.1 at page-16 of the Committee's report according to which, even on basis of single shift per day, the average monthly consumption of energy came to 2,67,800 units for the induction furnace and 2,00,000 units for the Rolling Mill. It is pointed out from para 27 of the counter affidavit that from the records of the Power Sub-station, it was found that electricity had been supplied to the extent of more than 20 hours on an average for the past eight months and that the petitioner and the other unit, Venky Steels, were found to have been working on three shifts basis per day. It is therefore submitted that the energy consumption was *ex facie* far greater than 2,20,000 units as shown in the petitioner's meter.

16. It is finally submitted that a broken arrow head and absence of signature on the seal are strongly indicative of the meter having been compromised. It is explained that C.T./P.T. is placed on the incoming high voltage of 33,000 volts to step down to 110 volts. The C.T./P.T. is always sealed by the Board Officials and to further ensure against tampering, each seal is signed by the concerned Officer in indelible ink. It is submitted that in the majority of theft cases, the arrow head of the seal is missing or the signature is missing. The arrow



head breaks if the seal is tampered with. Absence of signature on the seal indicates that the genuine seal has been replaced with a fake seal. The usual methodology adopted for theft of electricity is to tamper with the seal and thereafter short circuit either one or two of the three wires going to the metering unit. This has the effect of reducing the recorded consumption by one third and two third respectively.

17. It is submitted that in a case where signature on the seal was found missing by the inspection team upon examining the C.T./P.T. unit and its terminal box, the Apex Court in *M/s JMD Alloys Ltd. Vs. The Bihar State Electricity Board and Ors.*, (2003) 5 SCC 226 did not interfere with the decision of this Court upholding the adverse order passed by the Chief Engineer on the basis of which the bill was raised with reference to Clause 16.9 of the Tariff in that case.

18. In the present case also, no interference with the impugned energy bill is called for inasmuch as not only a show cause has been issued to the petitioner but the matter has been considered by the Committee pursuant to orders of this Court.

19. Learned counsel for the Board adverts to another aspect of the matter in order to contend that the petitioner had been consuming far more energy than accounted for by it. The petitioner had a contract demand of 3000 KVA for the induction furnace, but without obtaining permission of the Board, the petitioner had also set



up a Rolling Mill wherein the petitioner was using electrical energy drawn through an underground cable of 33KV capacity from the place where the induction furnace was situated. The Rolling Mill was equipped with motors with connected load of 1,400 KVA which was thus added to the contract demand of the petitioner. All these facts demonstrate higher consumption of energy than the reduced reading shown through manipulation of the meter.

20. Learned counsel for the petitioner, in reply, submits that the submissions made on behalf of the respondents are completely misconceived and out of context. It is no doubt true that the Committee submitted a provisional report in October, 1999 but the reason for the same is to be found within the report itself. It has been recorded in para 06.04 that it was the respondents who did not furnish the proper data, despite repeated requests, to allow the Committee to analyze the outflow of electrical energy from the Grid Sub-station through zero mile feeder, as well as the consumption of energy by the three consumers connected to the feeder namely the petitioner, the zero mile Sub-station and Venky Steels, in order to reach any final conclusion. A similar observation has been made in para 07.10 that the inference of the Committee was provisional till the aforesaid data was made available and analyzed. It is thus submitted that the respondents cannot be permitted to take advantage of their own default in not



supplying the relevant data to the Committee thereby preventing it from recording a final conclusion, and then taking a plea that the report is merely a provisional one and not binding on the parties.

21. As regards the submission of the respondent with regard to the contract demand of 3000 KVA having been exceeded by reason of the connected load of the Induction Furnace and the Rolling Mill together, it is submitted that default under Clause 16.9(A) of the Tariff is not the subject matter involved in the present writ petition, rather the respondents have made allegation with regard to reduction of the metering units consumed. Moreover, the respondents had not raised any objection on that account at time of inspection, as evident from the inspection report dated 27.03.1999 itself which does not contain any adverse observation while recording the contract demand of 3000 KVA. The same report vide serial no. 5 contains a clear note that the old Induction Furnace having capacity of 3.5 Metric Tons with an additional (stand by) crucible went under breakdown with effect from 10.09.1997. At the time, one furnace and two crucibles were under operation (one stand by). On this basis therefore, the connected load could at the highest be calculated at 2742 KVA, namely 1800 KVA for one induction furnace and 942 KVA for the Rolling Mill. Similarly the impugned bill dated 26.04.1999 also mentions the contract demand of 3000 KVA. As far as the connected load is concerned, it is pointed out



from para 07.09.01 at page 26 of the Committee's report that the maximum demand recorded during the simultaneous operation of the Induction Furnace and the Rolling Mill was observed to be 2595 KVA which was well within the sanctioned contract demand of 3000 KVA. It was observed that such parameter would remain unaffected even if the plant were operated for two shifts or three shifts per day.

22. In the above view of the matter, therefore, the question of the connected load having exceeded the contract demand of 3000 KVA could not arise and hence Clause 16.9(A) of the Tariff is not attracted.

23. Similarly, Clause 16.9(B) of the Tariff which comes into play if one wire is found removed from the CT or the connection is reversed, is also not attracted in the present case as the pre-conditions thereof are not fulfilled. This is evident from the finding at serial no. 14 of the inspection report dated 27.3.1999 "Reverse C.T. – Nil", meaning thereby that none of the wires in the C.T. were found by the inspecting team to have been reversed, nor any allegation of short circuiting the wires was made against the petitioner.

24. As regards the meter box plastic seal bit no. 003740S having no arrow head is concerned, it is pointed out from serial no. 14 of the inspection report dated 27.03.1999 that the arrow head was outside the cavity meant for the same and not that the arrow



head was broken or missing. This could be attributable to the Officials of the Board who may not have affixed the seal properly. As regards the absence of signature on the seal, learned counsel for the petitioner refers to the remarks column of replacement report dated 18.01.1999 (Annexure-4) which does not indicate that the seal was ever signed by any of the Officials. Besides, the report dated 02.07.1999 relating to the replacement of C.T./P.T. metering unit on 19.06.1999 (Annexure-15) contained a clear note as follows —

“C.T./P.T. metering unit replaced on 19.06.1999 by 100/5A, so M.F. has been changed from 1.5 to 3. Demand was not re-set at the time of this replacement. Meter Box and demand re-set seal bits were found intact. Those signatures were found vanished which might be due to rain and heat.”

25. It is submitted that the inference sought to be drawn with regard to tampering of meter merely on the basis of the arrow head being found outside its cavity and the absence of signature on the seal could not by themselves lead to the inference of tampering of meter with a view to reduction of units consumed by the petitioner.

26. With regard to the respondent's reliance on JMD Alloys case (supra), it is pointed out that the same is inapplicable in the facts and circumstances of the case. That case involved the drawing of energy at a much higher load than the contract demand and hence



involved the question of applicability of Clause 16.9(A) of the Tariff, unlike the present case where the petitioner is said to have consumed greater number of units but caused a reduction in the meter reading.

27. Besides, it transpires from para 3 of the judgment of the Apex Court in J.M.D Alloys case (supra) that pursuant to the directions of the High Court [1999 (3) PLJR 481], the Chief Engineer (Transmission), BSEB issued a notice granting opportunity of personal hearing to the petitioner and finally held in terms of his order dated 27.10.1999 that clauses 16.9(A)(I)(b) and (c) of the Tariff were attracted and the petitioner was liable to pay the compensatory bill thereunder. A fresh bill for Rs. 8,85,77,131/- was then raised by the Board. This order of the Chief Engineer (Transmission) was not interfered with by the High Court [2000 (3) PLJR 60], finding that there was no lacuna or irregularity in the process followed for arriving at the decision. In LPA, the issue relating to liability to pay the energy charges in accordance with Clause 16.9 of the Tariff was upheld. The Apex Court approved the decision of the High Court and accordingly the relevant appeal was dismissed. In contrast, in the instant case, the three man committee did not record any adverse finding against the petitioner. The present case is completely distinguishable as it does not involve the applicability of Clause 16.9(A) of the Tariff.

28. Having heard the parties and on a consideration



of the materials on record, I am of the view that the petitioner has been able to make out a case for interference. By the detailed order dated 21.05.1999, it was clearly recorded at para-7 that the parties had come to an agreement that an assessment of the electrical consumption at the factory be made by a Committee of three persons. The consented order was thus passed detailing the manner in which the Committee might proceed at its discretion for making the assessment. Accordingly, the Committee considered the various relevant aspects and carried out its analysis on the basis of available facts and figures to arrive at its provisional conclusion as narrated in its report of October, 1999. It is significant to take note that the report had to be made on a provisional basis for the reason that the Board did not furnish proper data to the Committee in order to allow analysis of the outflow of electrical energy from the Grid Sub-station through zero mile feeder, and consumption of energy by the petitioner and the others connected to the feeder. The Board has neither denied its failure to supply the relevant data to the Committee nor shown that such data was ever provided to the Committee even after submission of the provisional report. In this view of the matter, I find it difficult to accept the stand of the Board that the provisional report of the Committee did not attain finality and was not binding on the parties, as that would amount to the Board taking advantage of its own fault. It is equally necessary to note that the



report of the Committee has been prepared and submitted pursuant to the consented order of this Court and as such, neither party can be permitted to resile from the findings contained in the said report.

29. In this context, it would further be apt to take note of the observations of the Hon'ble Calcutta High Court in paragraph-12 of the judgment rendered in *Bahadurmal Sethia and others Vs. State of West Bengal*, AIR 1973 Calcutta 67, which supports the view I have taken, and reads as follows –

“12. There is one other matter to which I must refer in dealing with the question of price. When this Rule came up for hearing before me on 9th September, 1971, I made an order with consent of parties whereby a Special Referee was appointed to enquire into and make a report on the prices of both rice and paddy in all the districts of West Bengal for the period between January 1, 1967 and April 30, 1967. This order of reference was made because there was a prior order directing that the matter should be tried on evidence and it was felt that instead of taking evidence in Court a Special Referee should be appointed to go into the question of price as mentioned above. This order was made on the basis that the respondent would accept the finding of the Special Referee on the question of price of rice during the relevant period. The Special Referee in his report has found that the average wholesale price of rice in all the district of West Bengal during the period under enquiry was Rs. 124.09 p. per quintal and the average retail price of rice in all the districts of West Bengal during the period under enquiry was Rs. 126.75 p. per quintal. As no exception has been taken to this report the finding of the Special Referee on the question of price has



become binding upon the parties.”

30. It is rather relevant to peruse the conclusion of the Committee as contained in paras 07.09 to 07.10 of the report which are self-explanatory, as follows –

“07.09 M/s SISL come under the category of HT consumers, and are governed by two part tariff as per BSEB tariff rules.

The bill is calculated on two parameters

(i) The recorded maximum demand (KVA) during the month.

(ii) The energy consumed (kWh) during the month.

(iii) In addition certain duties, fuel surcharge etc. Are also levied.

07.09.01 The maximum demand recorded during the simultaneous operation of the Induction furnace and the Rolling mill (during the observations by the committee) has been observed to be 2595 KVA, which is well within the sanctioned contract demand of 3000 KVA.

This parameter shall remain unaffected even if the plant is operated for 2 shifts or 3 shift per day.

07.09.02 The energy consumed (kWh) depends upon the production and the hours of operation. Since the hours of operation also lead to production, the energy consumption may be considered as a direct function of production in the plant.

The energy consumption has been observed to vary in direct proportion to the reported production of the plant.

07.09.03 The other parameter is the power factor for which panel



provision exists in the tariff rules if not maintained within the permissible values.

*07.10 The energy consumption pattern at the works of M/s SISL compared with the production figures (analysed under 04) is considered generally to be normal, with variations within the acceptable limits. **However this inference is provisional till the data for out flow and consumption of electrical energy through zero mile feeder is made available and analysed. (As stated under 06).***

Thus on the basis of the production figures reported by M/s SISL, the energy consumption profile is considered to be normal and within the permissible limits of variations."

31. It is therefore clear that the Committee found both parameters for calculating the bill, namely the maximum demand recorded and the energy consumed (kWh), to be within the limits claimed by the petitioner.

32. As regards the submission of the Board that the missing arrow head and absence of signature on the seal are strongly indicative of meter tampering, I may only observe that such strong indication by itself cannot lead to a punitive bill being raised against the petitioner without an objective finding of tampering of the meter. If the arrow head was found outside its cavity and the signature was missing on the seal, nothing prevented the concerned officials from checking the terminals of the meter itself in order to record a finding of



actual manipulation by way of reversal or short circuit of wires. The officials have stopped short of carrying the inspection to its logical end and have sought to infer that the petitioner had manipulated the meter for reducing the reading of energy consumption. My view is adequately supported by a decision of this Court in *M/s Shree Ram Wire Vs. The Bihar State Electricity Board & Ors., 2013 (4) PLJR 109*, paragraphs 22 and 23 whereof read as follows –

“22. Another limb of the argument on behalf of the Electricity Board is that when a meter seal is found to be tampered, the meter is exposed and vulnerable to tampering. In the counter affidavit, they have tried to explain their stand especially in paragraphs 16 and 17.

23. This Court can only record that suspicion can never take the place of proof. What has been talked about in the counter affidavit of the Board is only a possibility of what can happen. We are not concerned with the theory part of the inspection. The Court is concerned about what actually transpired after the seal was found to be tampered with. This is important especially in the background that a consumer is going to face serious consequences both by creation of a liability for loss of revenue as well as suffering incarceration, if the trial court does hold him guilty of committing theft of electricity. There has to be, therefore, high order of proof and evidence available after an inspection to establish the factum that there has been breach of Section 135 of the Electricity Act, 2003, which creates an obligation upon the Board to invoke Section 126 or Section 154 of the Act.”



33. It is equally fruitful to draw from the observations made in *Kamaljeet Singh Vs. The Bihar State Electricity Board & Ors.*, 2010 (3) PLJR 514 as follows –

“2. Here, I may point out the second proviso to Sub-section (sic-(1) of Section ?) 135 and (sic-that?) does draw a presumption of theft of electricity but that is limited to cases where artificial means or means not authorized by the Board are found to exist. Here no such allegation being there even the statutory presumption of theft does not arise. Then, merely because seals were found tampered, there is no legal or factual presumption that it would be a case of meter tampering and as such a case of theft of electricity.”

34. I do not consider it necessary to enter into a detailed analysis of the submissions advanced on behalf of the Board on the basis of the decision in J.M.D. Alloys case (*supra*), as the same is completely distinguishable on facts. While the seal bearing signature of the authorities had been found tampered with, the seal in the instant case was found intact and only the signature on the seal was found absent and that too not on the meter but on the meter box. That case proceeded on the basis of a finding of the contract demand of 4850 KVA having been exceeded in view of the requirement of 7200 KVA based on the capacity of the Induction Furnace and hence attracted Clause 16.9(A) of the Tariff, and such finding was confirmed by the



Hon’ble Supreme Court. Such is not the case here, as the main allegation against the petitioner is of meter tampering which has resulted in reduction of the recording of the consumed energy, although the report of the Committee was otherwise, and at best would fall for consideration under Clause 16.9(B) of the Tariff.

35. It was also contended on behalf of the petitioner that the pre-requisites for applicability of Clause 16.9(B) of the Tariff were not fulfilled in absence of reversal or short circuiting of wires in the terminals, as evident from the inspection report dated 27.03.1999 observing “Reverse C.T. -Nil”. No satisfactory reply to such contention has been forthcoming from the Board.

36. I therefore hold that in the facts and circumstances of the case, no violation under Clause 16.9(B) of the Tariff can be said to have been made out against the petitioner. The impugned energy bill dated 26.04.1999 for Rs. 4,38,79,501/- (Annexure-9) is accordingly quashed and the Board is directed to draw a fresh bill in accordance with law and in the light of the observations contained hereinabove.

37. The writ petition stands allowed.

(Vikash Jain, J)

Md. Ibrarul/-

AFR/NAFR	AFR
CAV DATE	N.A.
Uploading Date	10.08.2018



Transmission Date	N.A.
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