



IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

Regular Second Appeal No.2946 of 1994  
Date of decision: 07.08.2024

Punjab State Electricity Board through Executive Engineer, D.S.  
Division, P.S.E.B. Kotkapura and another ....Appellants

Versus

M/s R.V. Steel Rolling Mills, Jaitu through its  
Partner Sh. Raj Kumar Romana ....Respondent

CORAM: HON'BLE MR. JUSTICE PANKAJ JAIN

Present : Mr. Rajiv Sharma, Advocate  
for the appellants.

Mr. Aman Raj Bawa, Advocate for  
Mr. R.S. Bains, Senior Advocate  
for the respondent.

PANKAJ JAIN, J. (ORAL)

Defendants are in second appeal.

2. For convenience, the parties hereinafter are referred to by  
their original position in the suit i.e. the appellants as the defendants  
and the respondent as the plaintiff.

3. Plaintiff instituted suit seeking decree of declaration to the  
effect that the demand raised by the defendants to the tune of

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Rs.8,18,740.33/- vide bill No.292674, book No.62 dated 3<sup>rd</sup> of August, 1987 is illegal, void and unjust and further sought restrain against defendants from disconnecting his electricity connection No.LS-3.

4. Plaintiff was a consumer with the defendants under LS-3 connection being utilized for running Steel Rolling Mill at Jaitu. Plaintiff pleaded that Executive Engineer inspected the premises of the plaintiff accompanied by Executive Engineer Distribution, Kotakpura on 21<sup>st</sup> and 22<sup>nd</sup> of November, 1985. Installation at the premises of the plaintiff was inspected. On 16<sup>th</sup> of January, 1986 various officials of the defendants visited the premises of the plaintiff and made certain changes in the installation. On 3<sup>rd</sup> of August, 1987 plaintiff received bill along with memo No.1582 dated 3<sup>rd</sup> of August, 1987 calling upon the plaintiff to pay an amount of Rs.8,18,740.33 paise on or before 12<sup>th</sup> of August, 1987. The period for which the bill was served upon the plaintiff was from February, 1980 till December, 1985. Plaintiff claimed that since his premises were inspected by the flying squad of the defendants on 21<sup>st</sup> / 22<sup>nd</sup> of November, 1985 and nothing was found there, no charges could have been saddled upon the plaintiff.

5. Suit was contested by the defendants. It was claimed that despite various flying visits made by the officials of the Board, hidden



defect could not be detected. Flying squad of the defendant/Board checked the meter installed at the premises of the plaintiff on 16<sup>th</sup>/17<sup>th</sup> of January, 1986. Defect was detected in the meter. It was found that the meter was giving wrong calculation regarding consumption of the electricity. On the basis of actual consumption of electricity by the plaintiff, his accounts have been overhauled and actual consumption bill for Rs.8,18,740.33/- has been raised.

6. On the basis of the pleadings of the parties, following issues were framed:

- “1. Whether the claim of the defendants for Rs.8,18,740.33 is illegal, and void and the plaintiff is not liable to pay the same and is entitled of the declaration and injunction prayed for ? OPP.
2. Whether the suit is property valued for the purpose of court fee for jurisdiction? OPP.
3. Whether the plaintiff is required to deposit the arrears first before filling the suit and the suit deserve dismissal for non-depositing the said arrears? OPP.
4. Relief.”

7. Trial Court found that the bill raised by the defendants was illegal. It was further held that the defendants can recover the amount w.e.f. 3<sup>rd</sup> of July, 1985 up to 17<sup>th</sup> of January, 1986 by issuing fresh bill and the arrears will be calculated for the period involved on the basis of



the result shown by the checked meter installed at the premises of the plaintiff.

8. Defendants preferred appeal. Plaintiff also filed cross-objections. Both stand dismissed by the lower Appellate Court affirming the findings recorded by the Trial Court.

9. Counsel for the appellants while assailing the judgments passed by the Courts below held that despite the fact that the plea of the appellants regarding defect in the meter was accepted, Courts below erred in restricting the recoverable amount of six months prior to the date of checking. It is being claimed that the lower Appellate Court wrongly relied upon the provisions as contained under Clause 14 and 15 of the Condition of Supply. Reliance is being placed upon Regulation 15 claiming that it is not a case of inaccuracy of meter. Thus, the calculation mistake ought to have been corrected and no fault can be found with the action taken by the defendant/Board.

10. In the considered opinion of this Court, the issue involved is: *Whether it's a case of defect in meter or merely wrong calculations?*

11. Counsel for the appellants has tried to project it as a case of merely wrong calculation and not involving accuracy of meter. However, evidence led by the defendants is at varies with the



arguments raised before this Court. V.K. Vermani who appeared as DW-4 stated that on receipt of report of Flying Squad dated 16/17<sup>th</sup> of January, 1986 the account of the consumer was overhauled by taking KWH meter as slow by 33.37%. D.B. Arora, Assistant Executive Engineer Flying Squad PSEB appeared as DW1 and testified that he got the meter checked from the laboratory and found that it was a case of wrong connections. Kiran Mandal, A.E.E., System Losses Study Cell, Ludhiana who appeared as DW5 in his testimony stated that on checking he found that the meter was creeping back on one phase indicating improper recording of energy which was less than the actual recorded energy which the meter should have shown if there had been no connection. Even as per the written statement filed by the defendants it is being claimed that there was a hidden defect in the meter installed in the premises of the plaintiff and the same was giving improper reading of the electricity consumed.

12. In view of above, this Court is of the opinion that the argument raised by counsel for the appellants relying upon Regulation 15 of the Conditions of Supply which is applicable where the accuracy of the meter not involved, cannot be accepted and the same deserves to be rejected being without merit. So far as the meter is concerned,



Section 26 of the Indian Electricity Act, 1910 deals with the same, which is reproduced here below:

“Section 26 in The Indian Electricity Act, 1910

**26. Meters .-(1) In the absence of an agreement to the contrary, the amount of energy supplied to a consumer or the electrical quantity contained in the supply shall be ascertained by means of a correct meter, and the licensee shall, if required by the consumer, cause the consumer to be supplied with such a meter:**

Provided that the licensee may require the consumer to give him security for the price of a meter and enter into an agreement for the hire thereof, unless the consumer elects to purchase a meter.

[\(2\)](#)Where the consumer so enters into an agreement for the hire of a meter, the licensee shall keep the meter correct, and, in default of his doing so, the consumer shall, for so long as the default continues, cease to be liable to pay for the hire of the meter.

[\(3\)](#)Where the meter is the property of the consumer, he shall keep the meter correct, and, in default of his doing so, the licensee may, after giving him seven days' notice, for so long as the default continues, cease to supply energy through the meter.

[\(4\)](#)The licensee or any person duly authorised by the licensee shall, at any reasonable time and on informing the consumer of his intention, have access to and be at liberty to inspect and test, and for that purpose, if he thinks fit, take off and remove, any meter referred to in sub-section (1); and, except where the meter is so hired as aforesaid, all reasonable expenses of, and incidental to, such inspecting, testing, taking off and removing shall, if the meter is found to be otherwise than correct, be recovered from the consumer; and, where any difference or dispute arises as to the amount of such reasonable expenses, the matter shall be referred to an [Electrical Inspector], and the decision of such Inspector shall be final:

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Provided that the licensee shall not be at liberty to take off or remove any such meter if any difference or dispute of the nature described in sub-section (6) has arisen until the matter has been determined as therein provided.

[\(5\)](#)A consumer shall not connect any meter referred to in sub-section (1) with any electric supply-line through which energy is supplied by a licensee, or disconnect the same from any such electric supply-line, [but he may by giving not less than forty-eight hours' notice in writing to the licensee require the licensee to connect or disconnect such meter and on receipt of any such requisition the licensee shall comply with it within the period of the notice.] *[ Substituted by Act 32 of 1959, Section 19, for " without giving to the licensee not less than forty-eight hours' notice in writing of his intention" .]*

[\(6\)](#)[ Where any difference or dispute arises as to whether any meter referred to in sub-section (1) is or is not correct, the matter shall be decided, upon the application of either party, by an Electrical Inspector; and where the meter has, in the opinion of such Inspector ceased to be correct, such Inspector shall estimate the amount of the energy supplied to the consumer or the electrical quantity contained in the supply, during such time, not exceeding six months, as the meter shall not, in the opinion of such Inspector, have been correct; but save as aforesaid, the register of the meter shall, in the absence of fraud, be conclusive proof of such amount or quantity:

Provided that before either a licensee or a consumer applies to the Electrical Inspector under this sub-section, he shall give to the other party not less than seven days' notice of his intention so to do.] *[ Substituted by Act 32 of 1959, Section 19, for sub-Section (6).]*

[\(7\)](#)In addition to any meter which may be placed upon the premises of a consumer in pursuance of the provisions of sub-section (1), the licensee may place upon such premises such meter,

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maximum demand indicator or other apparatus as he may think fit for the purpose of ascertaining or regulating either the amount of energy supplied to the consumer, or the number of hours during which the supply is given, or the rate per unit of time at which energy is supplied to the consumer, or any other quantity or time connected with the supply:

Provided that the meter, indicator or apparatus shall not, in the absence of an agreement to the contrary, be placed otherwise than between the distributing mains of the licensee and any meter referred to in sub-section (1):

Provided also, that, where the charges for the supply of energy depend wholly or partly upon the reading or indication of any such meter, indicator or apparatus as aforesaid, the licensee shall, in the absence of an agreement to the contrary, keep the meter, indicator or apparatus correct; and the provisions of sub-sections (4), (5) and (6) shall in that case apply as though the meter, indicator or apparatus were a meter referred to in sub-section (1).

Explanation.-A meter shall be deemed to be "correct" if it registers the amount of energy supplied, or the electrical quantity contained in the supply, within the prescribed limits of error, and a maximum demand indicator or other apparatus referred to in sub-section (7) shall be deemed to be "correct" if it complies with such conditions as may be prescribed in the case of any such indicator or other apparatus."

13. The same provides complete code. From the bare reading, it is evident that the dispute w.r.t. accuracy of the meter has to be decided by Electrical Inspector upon application made by either of the parties. The provision came up for interpretation before the Supreme



Court in the case of **M.P. Electricity Board v. Basantibai, (1988) 1**

**SCC 23** wherein Apex Court held as under :

“9. It is evident from the provisions of this section that a dispute as to whether any meter referred to in sub-section (1) is or is not correct has to be decided by the Electrical Inspector upon application made by either of the parties. It is for the Inspector to determine whether the meter is correct or not and in case the Inspector is of the opinion that the meter is not correct he shall estimate the amount of energy supplied to the consumer or the electrical quantity contained in the supply during a period not exceeding six months and direct the consumer to pay the same. If there is an allegation of fraud committed by the consumer in tampering with the meter or manipulating the supply line or breaking the body seal of the meter resulting in not registering the amount of energy supplied to the consumer or the electrical quantity contained in the supply, such a dispute does not fall within the purview of sub-section (6) of Section 26. Such a dispute regarding the commission of fraud in tampering with the meter and breaking the body seal is outside the ambit of Section 26(6) of the said Act. An Electrical Inspector has, therefore, no jurisdiction to decide such cases of fraud. It is only the dispute as to whether the meter is/is not correct or it is inherently defective or faulty not recording correctly the electricity consumed, can be decided by the Electrical Inspector under the provisions of the said Act.

10. In the instant case it appears from the report of the Assistant Engineer of the State Electricity Board that one phase of the meter was not working at all, so there is undoubtedly a dispute as to whether the meter in question is a correct one or a faulty meter and this dispute has to be decided by the Electrical Inspector whose decision will be final. It is also evident from the said provision that till the decision is made no supplementary bill can be prepared by the Board estimating the energy supplied to the consumer, as the

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Board is not empowered to do so by the said Act. It is pertinent to refer in this connection to the observations made in the case of **Gadag Betgiri, Municipal Borough, Gadag v. Electrical Inspector, Government Electrical Inspectorate, Government of Mysore, AIR 1962 Mysore 209**as follows :

"What the Inspector may decide under sub-section (6) is whether or not the readings obtainable from the meter are accurate and whether the meter is faulty or mechanically defective, producing erroneous readings. That is the limited adjudication which in my opinion, an Inspector or other authority functioning under sub-section (6) may make under its provisions."

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"In my opinion, the legislative intent underlying Section 26(6) of the Act is similar. The only question into which the Inspector or other authority functioning under that sub-section might investigate is, whether the meter is a false meter capable of improper use or whether it registers correctly and accurately the quantity of electrical energy passing through it. If in that sense, the meter installed by respondent 2 this case was a correct meter as it undoubtedly was and as it has been admitted to be, the fact that respondent 2, even if what the petitioner states is true, so manipulated the supply lines that more energy than what was consumed by the petitioner was allowed to pass through the meter would not render the meter which was otherwise correct an incorrect meter."

11. This decision was followed in **M. P. Electricity Board, Jabalpur v. Chhaganlal, AIR 1981 Madhya Pradesh 170** where it has been observed :-

"Where an electric meter is not registering correct consumption of energy not because there is any defect in

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the meter but because the wiring is defective Section 26(6) will not be attracted and the meter not being defective the question of arbitration by Electrical Inspector will not also arise."

12. A contrary view was however taken in the case of **Abdul Razak v. M.P. Electricity Board, 1982 MPLJ (Notes) (37) p. 22** where it has been held that :

"About the fittings on the meter and tampering them in such a manner that the reading of the energy would not be correct, such a dispute in view of the language of Section 26(6) read with Rule 3 of Schedule VI of the Electricity Act squarely falls within the jurisdiction of the Electrical Inspector."

13. We are, however, unable to accept this contrary view as it is obvious from the provisions of Section 26, sub-section (6) of the said Act that dispute whether a meter is correct or faulty would come under the said provisions and not the dispute regarding tampering of meter. In our view, the view taken about the scope of Section 26(6) in the decisions cited above are correct. In the instant case the dispute relates to whether the meter is correct one or it is faulty not recording the actual energy consumed in running the oil mill of the respondent. So this dispute squarely falls within the provisions of the said Act and as such it has been rightly found by the High Court that it is the Electrical Inspector who alone is empowered to decide the dispute. If the Electrical Inspector comes to the finding that the meter is faulty and due to some defect it has not registered the actual consumption of electrical energy, then the Inspector will estimate the amount of energy consumed and will fix the amount to be paid in respect of such energy consumed within a period not exceeding six months. The appellant No. I is not competent pending the determination of this dispute by the Electrical Inspector to issue the impugned notice threatening disconnection of supply of electricity for non-payment of

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supplementary bill prepared and sent by it. The Board is also not competent to prepare and send a supplementary bill in respect of energy consumed by the respondent from the one phase which stopped functioning and did not record any consumption of energy. For the reasons, aforesaid we affirm the order of High Court and dismiss the appeal without costs.”

14. The aforesaid interpretation of Section 26 of the 1910 Act further stands reiterated in the case of **Bombay Electricity Supply & Transport Undertaking vs. Laffans (India) (P) Limited and another, (2005) 4 SCC 327**. Apex Court after considering various provisions as contained under the Electricity Act, 1910 and those contained under the Electricity Rules 1956 held as under:

“5. The relevant parts of Section 26 of the Indian Electricity Act, 1910 and Rule 57 of the Indian Electricity Rules, relevant for the purpose of this judgment, are reproduced hereunder:-

"26. Meters. - (1) In the absence of an agreement to the contrary, the amount of energy supplied to a consumer or the electrical quantity contained in the supply shall be ascertained by means of a correct meter, and the licensee shall, if required by the consumer, cause the consumer to be supplied with such a meter :

Provided that the licensee may require the consumer to give him security for the price of a meter and enter into an agreement for the hire thereof, unless the consumer elects to purchase a meter.

(2) xxx xxx xxx (3) xxx xxx xxx

(4) The licensee or any person duly authorised by the licensee shall, at any reasonable time and on informing the consumer of his intention, have access to, and be at liberty to inspect and test, and

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for that purpose, if he thinks fit, take off and remove, any meter referred to in sub-section (1); and, except where the meter is so hired as aforesaid, all reasonable expenses of, and incidental to, such inspecting, testing, taking off and removing shall, if the meter is found to be otherwise than correct, be recovered from the consumer; and, where any difference or dispute arises as to the amount of such reasonable expenses, the matter shall be referred to an Electrical Inspector, and the decision of such Inspector shall be final :

Provided that the licensee shall not be at liberty to take off or remove any such meter if any difference or dispute of the nature described in sub-section (6) has arisen until the matter has been determined as therein provided.

(5) xxx xxx xxx

(6) Where any difference or dispute arises as to whether any meter referred to in sub-section (1) is or is not correct, the matter shall be decided, upon the application of either party, by an Electrical Inspector and where the meter has, in the opinion of such Inspector ceased to be correct, such Inspector shall estimate the amount of the energy supplied to the consumer or the electrical quantity contained in the supply, during such time, not exceeding six months, as the meter shall not, in the opinion of such Inspector, have been correct; but save as aforesaid, the register of the meter shall, in the absence of fraud, be conclusive proof of such amount or quantity:

Provided that before either a licensee or a consumer applies to the Electrical Inspector under this sub-section, he shall give to the other party not less than seven days' notice of his intention so to do.

(7) xxx xxx xxx

Explanation. - A meter shall be deemed to be "correct" if it registers the amount of energy supplied, or the electrical quantity contained in the supply, within the prescribed limits of error, and a maximum demand indicator or other apparatus referred to in sub-

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section (7) shall be deemed to be "correct" if it complies with such conditions as may be prescribed in the case of any such indicator or other apparatus."

*Indian Electricity Rules, 1956*

"57. *Meters, maximum demand indicators and other apparatus on consumer's premises.* - (1) Any meter or maximum demand indicator or other apparatus, placed upon a consumer's premises in accordance with Section 26 shall be of appropriate capacity and shall be deemed to be correct if its limits of error are within the limits specified in the relevant Indian Standard Specifications and where no such specification exists, the limits of error do not exceed 3 per cent, above or below absolute accuracy at all loads in excess of one-tenth of full loads and up to full load:

Provided that for extra high voltage consumers the limit or error shall be  $\pm 1$  per cent.

(2) No meter shall register at no load.

(3) Every supplier shall provide and maintain in proper condition such suitable apparatus as may be prescribed or approved by the Inspector for the examination, testing and regulation of meters used or intended to be used in connection with the supply of energy:

Provided that the supplier may with the approval of the Inspector and shall, if required by the Inspector, enter into a joint arrangement with any other supplier for the purpose aforesaid.

(4) Every supplier shall examine, test and regulate all meters, maximum demand indicators and other apparatus for ascertaining the amount of energy supplied before their first installation at the consumer's premises and at such other intervals as may be directed by the State Government in this behalf.

(5) Every supplier shall maintain a register of meters showing the date of the last test, the error recorded at the time of the test, the limit of accuracy after adjustment and final test, the date of installation, withdrawal, re-installation, etc. for the examination of the Inspector or his authorised representative.

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(6) Where the supplier has failed to examine, test and regulate the meters and keep records thereof as aforesaid, the Inspector may cause such meters to be tested and sealed at the cost of the owner of the meters in case these are found defective."

6. The abovesaid provisions have been the subject-matter of consideration by this Court in three cases which have been brought to our notice. They are *M.P. Electricity Board v. Basantibai*, (1988)1 SCC 23, *Belwal Spinning Mills Ltd. & Ors. v. U.P. State Electricity Board & Anr.*, (1997)6 SCC 740 and *J.M.D. Alloys Ltd. v. Bihar State Electricity Board*, (2003)5 SCC 226. The first and the last of the cases are decisions by three learned Judges and the second one is a decision by two learned Judges. We have carefully perused the three decisions and we find ourselves in entire agreement with the view of the law taken in these cases. In particular, in *Belwal Spinning Mills's* case, this Court has examined the provisions of Section 26, specially sub-section (6) thereof, in very many details, also taking into consideration the legislative intention and the object sought to be achieved by substituting sub-section (6) by Act 32 of 1959 in its present form over the predecessor provision. We would be referring to the relevant findings of law recorded in these cases. However, at the outset and here itself, we would like to mention that the applicability of sub-section (6) of Section 26 is attracted only when the meter is not correct. Section 26(6) will have no applicability (i) if the consumer is found to have committed a fraud with the licensee and thereby illegally extracted the supply of energy preventing or avoiding its recording, or (ii) has resorted to a trick or device whereby also the electricity is consumed by the consumer without being recorded by the meter. In effect the latter class of cases would also be one of fraud. Tampering with the meter or manipulating the supply line or breaking the body seal of the meter resulting in non-registering of the amount of energy supplied to the consumer or the electrical quantity contained in the supply - are the cases which were held to be not covered by Section 26(6) in the

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case of *Basantibai* (supra), while the provision was held applicable to any case of meter being faulty due to some defect and not registering the actual consumption of electrical energy. Similar is the view taken in the case of *J.M.D. Alloys Ltd.* (supra).

7. What is a correct meter ? The language of sub-section (6) of Section 26 starts with - "where any difference or dispute arises as to whether any meter referred to in sub-section (1) is or is not correct....". The dictionary meaning of the word "correct" is: Adhering or conforming to an approved or conventional standard; Conforming to or agreeing with fact; Accurate.

8. As to what would be a "correct" meter, there is sufficient indication in the Act and the Indian Electricity Rules, 1956 in the explanation given at the end of sub-section (7) of Section 26 of the Act and sub-rules (1) and (2) of Rule 57, quoted hereinabove. Where the meter is completely nonfunctional on account of any fault or having been burnt, it will not register the supply of energy at all. Since a burnt meter does not record any supply of energy, it virtually means "no meter".

9. What is contemplated by Section 26(6) is a running meter, but which on account of some technical defect registers the amount of energy supplied or the electrical quantity contained in the supply beyond the prescribed limits of error. It contemplates a meter which is either running slow or fast with the result that it does not register the correct amount of energy supplied. There is an additional reason for coming to such a conclusion. Section 26(6) confers power upon the Electrical Inspector to estimate the amount of energy supplied to the consumer or the electrical quantity contained in the supply, during such time, not exceeding six months, as the meter shall not, in the opinion of such Inspector, have been correct. Where the meter is running slow or fast, it will be possible for the Electrical Inspector to estimate the amount of energy supplied to the consumer by determining the extent or percentage of error in recording the supply, whether plus or minus.

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However, where the meter is burnt or is completely non-functional, such an exercise is not at all possible. Therefore, Section 26(6) can have no application in a case where a meter has become completely non-functional on account of any reason whatsoever.

**10.** In *Belwal Spinning Mills's case*, this Court has held *inter alia* :-

(1) Any difference or dispute arising between the licensee and the consumer, as to whether any meter has recorded or is recording correct reading or not, can be raised by either party and referred, upon the application of either party, for decision by an Electrical Inspector.

(2) If the Electrical Inspector comes to the finding that the meter has ceased to be 'correct', he has to determine the quantum of electricity consumed for the statutory period of six months, referred to in sub-section (6). The determination made by the Electrical Inspector on twin questions (i) whether meter was correct or not, and (ii) if the meter was not correct then the estimate of supply of electricity to the consumer for the statutory period of six months, is binding on the licensee and the consumer (subject only to judicial review by a competent Court).

(3) For any other period anterior to the statutory period, the legislature has in no uncertain terms indicated in the latter part of Sub-section (6) that reading registered in the disputed meter will not only be presumed to be correct but such reading shall be conclusive proof of the quantity of electricity consumed or the amount of electricity supplied to the consumer. For any period other than the statutory period of six months, referred to in sub-section (6), the legislature has intended by the amendment of sub-section (6) of Section 26 (as made by Act 32 of 1959) to put an end to such contest between the licensee and the consumer and has set at rest any dispute relating to any period anterior to the statutory period on estimation by providing that in a case of

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dispute as to functioning of meter, the reading in the meter for the period beyond the period of statutory estimation, will be final.

(4) Any unilateral decision of either of the parties about the correct status of the meter is not to be accepted by the other party if the other party raises objection as to the status of the meter.

(5) The estimate to be prepared by the Electrical Inspector, on the dispute being referred to him, may go only up to six months prior to the date of raising the dispute and reference but such estimate will only cover that period prior to raising the dispute during which, according to the Electrical Inspector, the meter had ceased to be correct.

(6) The estimate of supply of energy by the Electrical Inspector is to be made for a period not exceeding six months calculated backwards from the date of reference to the Electrical Inspector. Thus, it is the date of reference to Electrical Inspector which is conclusive of the period of six months; the date of inspection, the date of raising dispute and the date of adjudication are immaterial. (Here, we may add, that such period of six months shall apply).

11. The above-said deductions, drawn in the case of *Belwal Spinning Mills*, are accompanied by in-depth analysis of several provisions of the Act, the historical background and practical aspects of supply and consumption of electricity. As we find ourselves in entire agreement with the abovesaid statement of law, it is not necessary for us to make a detailed independent discussion of our own of the reasons as the same is available in the case of *Belwal Spinning Mills*.”

15. Thus, there being no reference in the present dispute as regards to the correctness of electricity meter to the Electrical

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Inspector, the reading as recorded by the meter installed in the premises of the plaintiff are held to be binding upon the parties. Lower Appellate Court rightly held that the meter belong to defendant/ Board, there was no evidence that the plaintiff ever tampered with the self equipment. It is not a case of pilferage of electric energy. It being a case of wrong metering as admitted by the defendant/Board and the procedure as prescribed under Section 26 of the 1910 Act having not been followed, the Board was wrong in raising demand without reference to the Electrical Inspector.

16. In view of above, this Court does not find any reason to interfere in the findings recorded by both the Courts below. Consequently, the instant Regular Second Appeal is ordered to be dismissed.

August 07, 2024

Dpr

(Pankaj Jain)

Judge

Whether speaking/reasoned : Yes

Whether reportable : Yes