

**BEFORE THE FORUM**  
**FOR REDRESSAL OF CONSUMER GRIEVANCES**  
**IN SOUTHERN POWER DISTRIBUTION COMPANY OF A.P LIMITED TIRUPATI**  
**On this the 12<sup>th</sup> day of March' 2021**  
**C.G.No:52/2020-21/ Guntur Circle**

**Present**

**Sri. Dr. A. Jagadeesh Chandra Rao**  
**Sri. R.M.M. Baig**  
**Sri Y.Sanjay Kumar**  
**Sri. Dr. R. Surendra Kumar**

**Chairperson**  
**Member (Finance)**  
**Member (Technical)**  
**Independent Member**

***Between***

Dr.N. Manga Devi,  
Secretary,  
M/s. Sri Venkateswara Balakuteer,  
HEAL Childrens Village,  
3<sup>rd</sup> Line, Syamala Nagar,  
Guntur .

Complainant

***AND***

1.Assistant Accounts Officer/ERO/Guntur Town 1  
2.Deputy Executive Engineer/ Guntur Town-3  
3.Executive Engineer/O/Guntur Town - 1

Respondents

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**ORDER**

1. Dr. N. Manga Devi, Secretary Health and Education for All (HEAL) Guntur presented a complaint stating that Health and Education for All runs an orphanage at Chowdavaram, Guntur. It runs two hostels for boys and girls separately at free of cost. Both the hostels are recognized separately by Government of Andhra Pradesh. HEAL India trust is a non-profitable organization and runs the orphanage totally on donations/charity. They submitted all relevant documents and service was allotted in 2004 under Cat-VII. ADE/DPE/Guntur had inspected the premises on 02.09.2020. The inspecting authority without even discussing with them sent an assessment order for a sum of Rs.12,53,728/- citing wrong category from the date of service. Hence requested to withdraw the provisional assessment order issued under wrong category.

**DESPATCHED**  
DATE 12/3

2. Personal hearing through video conferencing was conducted on 07.01.2021. Mr. Raghuram, Technical consultant of the Complainant and Respondent No. 3 were present. Heard both sides. Representative of the complainant reiterated that the service was utilized for running the homes for orphans and their trust is a non-profitable organization and their institutions are recognized by Government of Andhra Pradesh. It came to the notice at the time of hearing that final assessment orders were not passed by EE/Operation/Guntur Town-1 and also written submission were not filed by the respondents. Hence respondents are directed to file their version. Accordingly respondent No. 3 filed written submission through mail on 19.01.2021.
3. The contents of written submission of respondent No.3 shows that service is in the name of The Secretary, M/s. Health and Education for All ( HEAL), Guntur LT Cat-IV (B) with USC No.1113210000313 with a contracted load of 6 KW. The service was billed under LT Cat- IV B (previously under LT Cat-VII (A) which is applicable for general purpose running in the name of M/ s. Health and Education for All (HEAL) Guntur. Observing the inspection report and incriminating points in it, some issues are noticed which requires certain confirmation for issuing of Final Assessment Order basing on the representation of the consumer. Consumer produced the following documents :
  1. Certificate of registration of societies with Registration No.138 of 1993 in the name of "Health and Education for all' (HEAL), Guntur Dt: 08.04.1993 with the Memorandum of Association.
  2. Income Tax, PAN registration with PAN No. AAATH 1947F Dt: 23.03.2001 with date of incorporation /formation as 08.04.1993.
  3. Registration U/s.12A of Income Tax w .e. f. 01.04.2005 vide H. QrsNo. I(33)/R-1/CIT-GNT/05-06, Dt: 27.06.2006.
  4. Approval U/s.80 4(5) of IT Act 1961 w. e. f. 01.04.2008 vide F.No.1(311)/80G/R-1/CIT-GNT/07-08 Dt: 05.09.2008 (Act amendment on renewal)
  5. Annual accounts audited by M/s. Rajasekhar G &Co: Chartered Accountants, Gujjangundla, Guntur for the last 5 financial years from 2015-16 to 2019-20.
  6. Certification of Non-Profit organization from the chartered accountant M/s. RajaSekhar G & Co, Gujjanagundla, Guntur Dt: 03.12.2020.

7. Certificates of registration by Govt. of A.P. for both Boys and Girls Hostels, dt : 30.06.2018.

Copies of all the said documents along with consumer representation was communicated to inspecting officer for confirmation of the issues:

1. "The date from which the assessment is to be made
2. The period of assessment required in view of the above documents produced by the consumer in support of the claim that the organization is a non-profit charity/ trust which falls under the definition of eligible trust to bill under LT Cat-VII (now under LT Cat-IVB) of tariff applicable from time to time.
3. The grounds on which the total case cannot be withdrawn as requested by the consumer".

Dy. EE/DPE/HT/Guntur while addressing a letter to EE/O/Town-1/Guntur Dt 22.01.2021 marked a copy of it to this Forum. The contents of the letter in brief are:

1. There are 19 electrical services under various categories to gain the purpose of the tariff advantage and offset the liabilities.
2. There is a roof top solar project is taken up on the buildings having adjacent locations in particular for LT-2 services and other categories without solar to fall in the profit margin.
3. There are 4 hostels in the premises. Boys hostel(547 in LT-2) Girls Hostel (313 in LT-4) Anganwadi and hostel (613 in LT-1) and the English Medium students Hostel below 8 years (SC 141 in LT-2) with institutions for the purpose of their education under Chetana Trust or Sri Venkateswara Bala Kuteer.
4. Swapping of utilization between categories is also common. Library of Sri Venkateswara Bala kuteer (606-LT Cat-I) is under LT Cat-1. Water supply to the hostel (941) is also in LT Cat-1.
5. The institutions are under the stewardship of the complainant.

6. They are institutions of profit as the resources like land, water, common amenities like lightening , hostels and staff are shared the expenses are adjusted under different accounts shall be speculative. The certificate obtained from G.Rajashekhar & Co on 03.12.2020 is only to find and invent the means in furthering their claims.
7. The documents now produced are not furnished to him. Now only audited accounts for five(5) years only filed not from the date of release in the year 1998 or from back billing period from 01.4.2004. All the documents are under single management under various titles. The group of institutions are within the same premises under various titles and utilization.
8. The HEAL, India is the extended aided project of United Kingdom as per the document registered 138/1993 .
9. All the documents in support of their claim for withdrawal of assessment of recent financial years and after the date of inspection by DE/DPE in 2015 and subsequent to ADE/DPE inspection on 02.9.2020.

As per Clause No. 3.5 of GTCS there should be separate establishment for separate points of supply. Since all the institutions are within the same campus and share the resources cannot be grouped under various categories having tariff advantage. The total load of 32 KW in LT-2 , 14 KW in LT -4 and 17 KW in LT-1.

Since Dy. EE/DPE/Guntur in his letter to EE/O/Guntur cited several objections in respect of releasing of several services and for continuation of the disputed service under subsidized category.

4. Again personal hearing was conducted on 17.02.2021. Dy. EE/DPE/Guntur was directed to be present in the personal hearing.
5. Complainant also filed a copy of letter addressed to EE/Town-1/Guntur dt:12.02.2021 stating that HEAL India, Guntur is a separate entity and not part of Chetana Charitable trust or Sri Venkateswara BalaKuteer in any way. HEAL India (Reg) and Chetana (Reg) are physically and legally distinct and the same can be verified from the government documents submitted by them (Google image and photograph attached). Only the secretary and a member are common in all 3 organizations and the management is not the same. All

the aforesaid mentioned are not for profit. HEAL India, Guntur and Chetana Charitable trust in particular serve the under privileged. HEAL is a no profit organization recognized by Government of India and A.P. HEAL India is a registered society and is exempted from Section. 12 A and 80 G. Complainant also filed photos showing that Chetana Charitable Trust and HEAL India, Guntur are having separate entrances and they are divided by a road.

Complainant also filed affidavit of Dr. N. Manga Devi, Secretary, HEAL Guntur to the effect that HEAL, Guntur is physically and legally distinct entity from both Chetana Charitable Trust and Sri Ventakeswara Balakuteer. Chetana charitable trust provides free education to the wards, so HEAL accommodates the elder male wards of HEAL for free.

6. Subsequently EE/DPE-1/Guntur filed written submissions. The contents of written submissions are almost similar in nature mentioned supra in version of Dy.EE/DPE/Guntur (Inspecting officer in this case). Additional grounds mentioned in the written submission are:

The perpetuity of enjoying the benefits under Sec. 80 G are not established after 31.03.2010, approval of Commissioner of Income tax is mandatory under Sec. 7.5-2 of Income Tax Act. The last certificate issued by the commissioner dt :05.09.2008, the certificate from Chartered Accountant is 'post facto' to date of inspection

The inspecting officers are expected to inspect the service connection in all aspects and their report must be a comprehensive one. No provision is placed before this forum to show that the inspecting officer has a right to submit multiple reports or preliminary and final reports in connection of inspection of one service. Inspecting officer or their superior officers are not expected to furnish additional grounds after consumer files objection on the provisional assessment order served on them.

Consumer forum is a statutory body having quasi-judicial powers. Officers of the licensee who are not parties to the proceedings, if they want to submit any information or facts or intended to present their version in a particular case, they should seek permission from the forum. They are not expected to send a copy of the letter addressed to some other officer. So also they are not expected to submit written submission or additional submission without impleading them as a party to the proceedings and that too after the matter was

heard. Complainant has got right to receive copies of the versions filed by the officers of the licensee and he can also submit his objections either orally or in writing. Though inspecting officer or EE/DPE/Guntur are not parties to this proceedings, with a view to give an opportunity to them to submit their versions, they were received, heard and answered.

7. The point for determination is whether the Provisional Assessment Notice dt :26.09.2020 issued by Dy.EE/O/ Guntur Town-3 is valid and sustainable?

The version of inspecting officer and as well as EE/DPE/Guntur is that HEAL India Guntur, Chetana Charitable Trust and Sri Venkateswara Balakuteer are in the same campus and are under one management. Resources are being shared by these three above organizations. Income Tax exemption certificates issued by competent authorities from the date of release of the service or from the date of issuing back billing are not furnished. There are LT-2 services, LT -4 services and LT-1 services, apart from solar roof top power generation for Cat-2. The service taken for watchmen quarter is used for drawing water for the student hostel from nearby connected bore well. The billing record of this service is an evidence to show that there is sharing of resources and an un- authorized use from LT Cat-2 /Category-4. Sub Section (2) of Sec. 56 of the Electricity Act, 2003 is not applicable to the present case and the case will fall under Sub Sec (5) of Sec. 126 of the Electricity Act, 2003.

The inspection report prepared by the inspection officer dt: 02.09.2020 at 14.00 Hrs shows that the inspecting officer inspected the service No. 1113210000313 and found that the premises is being used as girls hostel run by a private management and the benefits of charitable private trust are not applicable and this service is to be billed under Cat-2 only.

The written submission of Dy.EE/DPE/Guntur shows that this case was entered in MATS on 23.09.2020 and consumer is alerted on 06.09.2020 by way of letter.

In this connection, it is appropriate to refer Clause No. 9.1.2 of GTCS which is as follows:

***“The Inspecting Officer shall record the observations made at the time of inspection by preparing the Inspection Report as per the format prescribed in Appendix IV A for LT consumers or Appendix IV B for HT consumers, as the case may be and serve a copy of the same to the consumer at the end of the inspection. The Inspecting Officer shall send a copy of such Inspection Report by the next working day to the Assessing Officer for***

*preparation of the Provisional Assessment order for cases of Unauthorised Use of Electricity”.*

The above clause shows that the inspecting officer shall send the copy of the inspection report by the next working day to the assessment officer for preparation of provisional assessment order. Dy. EE/DPE or EE/DPE/Guntur did not state specifically in their written submissions whether the above said provision is complied with by the inspecting officer in this case or not?

On the other hand, they admitted that it was entered into MATS on 23.09.2020 i.e. after 21 days of the inspection. No explanation was given by them as to why they have taken a time of 21 days to enter the inspection report into MATs.

The provisional assessment officer shall serve provisional assessment order on the consumer as per Clause. No. 9.2.2 of GTCS which is as follows:

*“The Provisional Assessment order will be served in the format prescribed in Appendix V by the Provisional Assessing Officer within five working days from the date of inspection/ date of receipt of test report of MRT laboratory, as the case maybe”.*

Provisional assessing officer shall also serve copy of computation of assessed units to the consumer as per Clause No. 9.3.2.12 of GTCS which is as follows:

*“Computation of assessed units for recovery of electricity charges in cases of Unauthorised Use of Electricity shall be undertaken based on the guidelines provided in Annexure XII (VII) of Appendix XII of the GTCS, and shall be attached with the Provisional Assessment order issued to the consumer”.*

Provisional assessment officer did not state whether he followed the above said provisions and when the notice was served on the complainant.

It is an admitted fact that whatever Dy.EE/DPE/Guntur stated in his letter to EE/Operation /Guntur and EE/DPE/Guntur in his written submission filed before this forum on the aspect of having multiple service connections under different categories, the resources of all the above referred three organizations are commonly utilized, they are under stewardship of one and the same management and they located in the same premises are not found in the inspection notes, inspection report and in the provisional assessment order.

As per the version of inspecting officer the service was released in the year 1998 and back billing was recorded by him from 01.4.2004. So the service is under subsidized category since 2004. So also according to the inspecting officer that EE/DPE-1/Guntur inspected the premises in 2015. If the really the previous inspecting officer did not observe the alleged incriminating points now pointed out by the present inspecting officer, then the inspecting officer is expected to make a complaint on this aspect and also against the officers who allowed the service to be continued under subsidized Category against the rule to his superior authorities for taking disciplinary action. But simply only consumer could not be penalized without taking departmental action against the erring officers.

EE/DPE-1/Guntur in his written statement stated that as per Clause 3.5.3 of GTCS multiple services could not be released for same group, family or for a common purpose.

Clause. No. 3.5 of GTCS is as follows:

Definition of Separate Establishment:

***“3.5.1 For the purpose of the GTCS, separate establishments shall include the following types of establishments:***

- i. Having distinct set-up and staff;***
- ii. Owned or leased by different persons;***
- iii. Covered by different licenses or registrations under any law where such procedures are applicable; and***
- iv. For domestic category, the households having a separate kitchen.***

***3.5.2 Each separate establishment will be given a separate point of supply.***

***3.5.3 Notwithstanding the above provisions, the Company reserves the right, where it is reasonably established, that the consumers of the same group or family or firm or company who are availing supply under different service connections situated within a single premises by splitting the units, the Company may treat such multiple connections existing in the single premises as a single service connection and charge the total consumption of all the consumers at the appropriate tariffs applicable for a single service connection. Any officer authorised by the Company shall issue notices to the concerned consumers asking them to furnish a single application for all such services and to pay required charges for merging the services into a single service”.***

*The above provision did not state that licensee is empowered to raise back billing but only says that the authorized officer shall issue notice to furnish a single application for all such services and to pay required charges for merging the services into a single service”.*

According to the complainant all the above three referred different organizations are distinct and separate. This issue is a different one. Since provisional assessment order was not served on the complainant as per the provisions of Clause No.3.5 of GTCS and the complaint was not filed on that issue, this forum need not answer on this aspect.

According to the inspecting officer Sub-Section (5) of Section. 126 of the Electricity Act, 2003 enables him to serve back billing from 01.04.2004 as period could be ascertained in this case.

Section.126 of the Electricity Act, 2003 is in part XII in respect of **‘investigation and enforcement’**.

According to Sub Sec. (1) of Section. 126 of the Electricity Act, when assessing officer basing on the inspection report of the inspecting officer comes to conclusion that consumer is indulging in un-authorized use of electricity shall provisionally serve provisional assessments order on the consumer. So Section. 126 of the Act will be applicable only when the inspecting officer comes to conclusion that the consumer is indulging in un-authorized use of electricity. In this case, according to the inspecting officer the service was released by the licensee in the year 1998 and it is under subsidized category since 2004. So the usage by the consumer is not changed or altered but only said to have wrong classification is made, Classification of the category will be done by the employees of the licensee after verifying the eligibility requirements. So if any wrong classification is made, it is only by the employees of the licensee but not by the complainant herein. So the question of registering the case under Section. 126 of the Electricity Act, 2003 in this case does not arise at all. It is not mentioned in the provisional assessment order Dt: 26.09.2020 served on the complainant that back billing was made as per provisions of Sec. 126 of the Electricity Act, 2003.

So the contention of inspecting officer and EE/DPE that they are empowered to issue back billing since 2004 as per Sub Section (5) of Section 126 of Electricity Act, 2003 is not

tenable. The inspecting officer did not follow the provisions of Clause. 9.1.2 of GTCS after preparing the inspecting report and the provisional assessing officer did not follow the provisions of Clause 9.2.2 of GTCS in serving the provisional assessment order. So the inspection is not at all valid and enforceable.

The written statement of Respondent No. 3 shows that he had detected the following discrepancies in respect of incriminating points in the inspection report and sought for clarification from the inspecting officer. They are as follows:

1. *“The said SC No.1113210000313 is being used for orphan girls shelter purpose but being billed under LT Cat-VII from date of release i.e. 01.06.1998 (now under LT Cat-IVA) but the other services of the same organization are being billed under LT Cat-II ( But no such service details mentioned in inspection Report)*
2. *Back billing proposed duly changing the category of the service under LT Cat-II from Apr-2004 as per the availability of data to period of more than 16 years. But in calculation sheet it was proposed from 01.04.2004 to 02.09.2020 (Calculation details were given from April-2006 to Sep-20 to an amount of Rs. 11, 38,017.59)*
3. *Consumer never applied for extension under Pvt. Charitable Trust (Non-profitable) to support their claim under the provision of Cat-VII required to extend the benefit under Cat-VII”*

The contents of complainant's complaint shows that the inspecting authority even without discussing with them made an assessment order for Rs. 12,53,728/-. The complainant stated in his complaint that after submission of documents only their service was categorized under LT Cat- VII in the year 2004. If the inspecting officer intended to propose back billing since 2004 on the presumption that the service was billed under wrong category for all these 16 years, he ought to have verified in the office to ascertain on what basis the service of the complainant was categorized under Cat-VII (A) or Cat- IV (D) or ought to have issued notice in writing to the complainant to produce the documents required for continuing in that category. Instead of doing so, he straight away registered a case of back billing for 16 years. The inspecting officer did not mention under what

provision of law the licensee is empowered to issue back billing notice for 16 years. Issuing of notice without verifying in the office and getting clarification from the complainant or ascertaining whether the law permits him to issue notice for back billing for 16 years with a threat of disconnection is arbitrary and illegal.

The enabling provision for issuing back billing in the case of wrong categorization is provided in Clause No. 3.4.1 of GTCS which is as follows:

***“Where a consumer has been classified under a particular category and is billed accordingly and it is subsequently found that the classification is not correct (subject to the condition that the consumer does not alter the category/ purpose of usage of the premises without prior intimation to the Designated Officer of the Company), the consumer will be informed through a notice, of the proposed reclassification, duly giving him an opportunity to file any objection within a period of 15 days. The Company after due consideration of the consumer’s reply if any, may alter the classification and suitably revise the bills if necessary, even with retrospective effect, the assessment shall be made for the entire period during which such reclassification is needed, however, the period during which such reclassification is needed cannot be ascertained, such period shall be limited to a period of twelve months immediately preceding the date of inspection.”***

Clause No. 3.4.1 of GTCS is applicable where the officers of the licensee wrongly categorized the service though the purpose of the usage of service is not altered by the consumer. The contention of the respondent is that issuing of Provisional assessment notice is itself amounts to serving of notice under Clause No. 3.4.1 of GTCS. But no authority is placed before this Forum that issuing Provisional assessment Notice is itself amounts to issuing of notice under Clause No.3.4.1 of GTCS.

The contention of the respondents that issuing of notice of provisional assessment is itself deemed to be notice issued under Clause 3.4.1 of GTCS is not correct. This provision is provided only to see that consumer will be given an opportunity to substantiate his contention that he can continue under the same category. Had the notice was issued under Clause 3.4.1 of GTCS, complainant would have certainly submitted the relevant documents now filed by him and issuing of Provisional assessment notice does not arise at

all. 15 days' time is provided under Clause No.3.4.1 of GTCSto the consumer to submit his objections for change of category, whereas in the Provisional assessment notice time was given for 7 days to pay 50 % of the assessment amount Rs. 6,26,855/- and to prefer an appeal within 15 days from the date of receipt of notice. Giving 7 days' time to pay 50% of assessment amount and giving 15 days' time for preferring an appeal isun-reasonable when the back billing is proposed for about 16 years.

It is appropriate to refer the judgment of the Hon'ble Apex Court delivered in Civil Appeal No.1672/2020 (Arising out of SLP (Civil) No. 5190 of 2019) in between:

*Assistant Engineer (D) Ajmer... Vs Rahamatuallh Khan Alias ...on 18 February, 2020*

7.3 *"Sub-section (1) of Section 56 confers a statutory right to the licensee company to disconnect the supply of electricity, if the consumer neglects to pay the electricity dues.*

*This statutory right is subject to the period of limitation of two years provided by sub-section (2) of Section 56 of the Act.*

7.4 *The period of limitation of two years would commence from the date on which the electricity charges became "first due" under sub-section (2) of Section 56. This provision restricts the right of the licensee company to disconnect electricity supply due to non-payment of dues by the consumer, unless such sum has been shown continuously to be recoverable as arrears of electricity supplied, in the bills raised for the past period.*

*If the licensee company were to be allowed to disconnect electricity supply after the expiry of the limitation period of two years after the sum became "first due", it would defeat the object of Section 56(2).*

8. *Section 56(2) however, does not preclude the licensee company from raising a supplementary demand after the expiry of the limitation period of two years. It only restricts the right of the licensee to disconnect electricity supply due to non-payment of dues after the period of limitation of two years has expired, nor does it restrict other modes of recovery which may be initiated by the licensee company for recovery of a supplementary demand".*

So, issuing of provisional assessment notice for back billing for more than two years with a stipulation that the service connection will be discontinued within 7 (Seven) days in case the consumer fails to pay 50% of the provisional assessment amount is not legally sustainable.

Cat IV (D) LT General Purpose in Tariff Order for the F.Y. 2019-20 at page 268 (LT Cat-VII (A) in the Tariff Orders for the Financial Years from 2009-10 to 2018-19) and Cat- (IV B) : General Purpose in Tariff Order for the F.Y. 2020-21 at page 199 is applicable for this case :

Tariff Order for the F.Y. 2020-21 at page 199 is as follows:

***“This tariff is applicable for supply of energy to places of crematoria, Govt. Educational institutions and Student Hostels run by Govt. agencies, Charitable Institutions i.e. Public charitable trusts and societies registered under the Societies Registration Act running educational institutions on no profit basis, recognized service institutions and registered old age homes, orphanages and the like rendering gratuitous service to the public at large without any profit”. Government Offices and Government Hospitals shall also be billed under this category”.***

So The written statement of respondent No.3 shows that a circular was given in D.No.243/2002 dt 23.05.2002 by the then Chairman & Managing Director of the Licensee in respect of the documents required to be submitted by the consumers who wants their service connections to be categorized under LT Cat – VII(A). The circular further shows that all the cases have to be reviewed every year. The written statement further shows that complainant herein submitted 7 documents (referred above). So the service of the complainant will come only under cat VII A and now under LT Cat- IV (D) . Since the inspection report given by Dy.EE/DPE/Guntur Dt: 02.09.2020 is not valid and provisional assessment notice served by Dy.EE/O/GNT Town-3 basing on the inspection report is not valid, it is liable to be set aside.

The service of the complainant is entitled to be continued to be under Cat –IV (D) for this financial year. The point is answered accordingly.

The inspecting officers are not expected to follow only some provisions of GTCS ignoring other provisions of GTCS , the law of limitation and also the provisions of the Electricity Act, 2003 more particularly Sub Section.(2) of Sec.56of the Electricity Act, 2003 while registering cases for back billing on the ground that the service is billed under wrong category. So also the officers who are serving provisional assessment orders on the consumers are also expected to go through the provisions before serving assessment order and if they found that there is error apparent on the face of the inspection notes, they should seek clarification and approval from the higher authorities before serving the provisional assessment order. It will be very difficult for any consumer to pay 50% of the provisional assessment amount when back billing was issued for several years and all the officers concerned should take this fact into consideration before they are issuing back billing notices that too when the mistake was apparently on the part of the employees of the licensee.

It was brought to the notice of this Forum that previously there is a procedure of conducting Annual physical verification of the service connections. Had that procedure is being continued, this type of mistakes could have been avoided.

Several cases came before this Forum that field officers issuing back billing notice under wrong category for several years (in this case 16 years) after the mistake is detected straight away serving provisional assessment notice for payment of the back billing amount without initially serving notice as per provisions of Clause No.3.4.1 of GTCS. This procedure is causing hardship to the consumers and are compelled to pay 50 % of provisional assessment amount mentioned in the notice, even to prefer an appeal and to avoid disconnection though the wrong categorization was happened only due to the lapses of the employees of the Licensee.

Hence, Licensee is requested to issue suitable directions to the field officers to get prior approval from Superintending Engineers of the circle whenever they are raising bill for back billing for more than one year and also to restore the procedure of annual physical verification of the service connections or at least for the subsidized categories and also to follow the circular issued by the Licensee in D.No.243 dt:23.05.2002 scrupulously, so that

