

TELANGANA STATE ELECTRICITY REGULATORY COMMISSION 5th Floor, Singareni Bhavan, Red Hills, Lakdi-ka-pul, Hyderabad 500004

O.P.(SR) No.16 of 2019

Dated 02.06.2021

Present

Sri T. Sriranga Rao, Chairman Sri M. D. Manohar Raju, Member (Technical) Sri Bandaru Krishnaiah, Member (Finance)

Between:

- (1) Southern Power Distribution Company of Telangana Limited, 6-1-50, Mint Compound, Hyderabad-500 063
- (2) Northern Power Distribution Company of Telangana Limited, H.No.2-5-31/2, Corporate Office, Vidyut Bhavan, Nakkalagutta, Hanamkonda, Warangal-506 001. ... Petitioners

AND

-Nil-

... Respondent

The petition came up for hearing on 15.02.2021. Sri Mohammad Bande Ali, Law Attaché, for the petitioners has appeared through video conference and the matter having been heard and having stood over for consideration to this day, the Commission passed the following:

ORDER

Southern Power Distribution Company of Telangana Limited (TSSPDCL) and Northern Power Distribution Company of Telangana Limited (TSNPDCL) (petitioners) being the TSDISCOMs have filed a petition u/s 181 read with section 47 of the Electricity Act, 2003 (the Act, 2003) seeking amendment of the Regulation No.6 of 2004 being Security Deposit Regulation, 2004 as amended by amendment regulation being Regulation No.3 of 2013 and as adopted by the Commission in its adoption regulation being Regulation No.1 of 2014. The contentions of the petitioners are as below.

a) The clause 5 at page 4 of Regulation No.6 of 2004 as adopted by the

Commission vide Regulation	No.1	of 2014	is as follow	s.
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"1.

5. Initial Security Deposit:

(1) The applicants for electricity pay initial security deposit towards the electricity to be supplied to them at flat rates given hereunder:

		Amount of Initial Security Deposit			
		For bi-monthly	For monthly		
		billing	billing		
LT Ca	ategory Services				
<i>(i)</i>	For Domestic Purpose up to 250 Watts of contracted load	Rs.100	Rs.80		
(ii)	For Domestic Purpose above 250 Watts of contracted load	Rs.300 per kW or part thereof	Rs.200 per kW or part thereof		
(iii)	For industrial purpose, including cottage industries	Not applicable	Rs.500 per HP or part thereof of contracted load		
(iv)	For Non-Domestic/Street lights/General Purpose	Rs.1200 per kW or part thereof of contracted load	Rs.800 per kW or part thereof of contracted load		
(v)	For Agriculture Category		Rs.40 per HP or part thereof of contracted load		
HT C	ategory Services				
(vi)	HT Categories–I and I (B)	Not applicable	Rs. 500 per kVA per shift on contracted load		
(vii)	For all other HT Categories	Not applicable	Rs.1000 per kVA on contracted demand		

(2) In the case of consumers......"

- b) The flat rates of the initial security deposit as per the provisions of the regulation have become time-barred due to drastic revisions in tariff since the year 2004 and further reduction of minimum agreement period from 2 years to 1 year. Essentially, as per the regulation, the security deposit to be collected from the consumers shall be equivalent to two months' consumption charges or three months' consumption charges in accordance with the billing cycle. But the existing flat rates could not cover two months of base consumption charges of the respective subcategory/slab in major categories.
- c) Many other Electricity Regulatory Commissions (ERCs) viz., Gujarat, Maharashtra, Uttar Pradesh, Madhya Pradesh, Chhattisgarh, West Bengal, Tamil Nadu, Karnataka, Kerala etc. have specified dynamic structure for initial security deposit based on tariff applicable for the concerned year. In this context, the licensee is proposing to amend the existing flat rates of security deposit to match with the existing tariffs.
- d) The details are furnished for the perusal of the Commission, praying the need for the amendments to the existing regulation.
- e) The details of proposed Amendments are as under:

1) 1st Proposal - Period of Security Deposit

- i) As per clause 4 of the Regulation No. 6 of 2004, the consumers shall maintain a security deposit equivalent to consumption charges for three months in case of bimonthly billing and two months for monthly billing.
- ii) In this regard, as per the electricity supply code regulation, the licensee can disconnect the supply if the consumer fails to pay the dues within 30 days from the date of issue of the bill. As per Clause 5.9.4.3 of the General Terms and Conditions of Supply (GTCS), the supply agreement shall be terminated within four months from such disconnection, if the consumer fails to regularise the supply. This indicates that the licensee is liable to collect minimum charges for the above-mentioned period of four months before termination of agreement which will be due from the consumers in addition to pending arrears of two months of

- consumption charges at the time of termination of agreement. Furthermore, the DISCOMs shall also maintain the Letter of Credit with the power generators yearly which also increases the financial burden on the DISCOMs in managing the working capital.
- Hence, the security deposit collected by the licensee does not suffice especially in the case of HT consumers where monthly minimum charges as prescribed in the tariff order are significantly implicating financial stress on the licensee due to huge arrears in case of an insolvent consumer. Further, there is no mention on recovery of electricity dues by the insolvent consumer in various acts notified for the purpose of recovery of revenue viz., Revenue Recovery Act, leading it to more legal complications to the licensee.
- iv) In view of above, the DISCOMs requested the Commission to amend clause 4 (1) and 4 (2) as follows to maintain a security deposit equivalent to consumption charges for three or four months as applicable:
 - "4(1) The LT consumers shall at all times maintain with the licensee an amount equivalent to consumption charges {that is demand/fixed charges, energy charges, Fuel Surcharge Adjustment (FSA)} and customer charges etc., as applicable) of three months wherever monthly billing cycle is in vogue and four months in case of bi-monthly billing cycle, as security during the period the agreement for supply of energy to such LT consumers is in force.
 - 4(2) The HT consumers shall at all times maintain with the licensee an amount equivalent to consumption charges {that is demand charges, energy charges, Fuel Surcharge Adjustment (FSA)} and customer charges etc., as applicable) of three months as security during the period the agreement for supply of energy to such HT consumers is in force."
- v) Relevant clause in relation to above amended clause: Clause 5(4)

has to be amended as follows:

"The initial security deposit shall be appropriately adjusted after the expiry of three or four months, in accordance with sub-clause (1) or (2) of clause 4 above."

II) 2nd Proposal - Change in initial security deposit to be paid by the consumers towards the consumption of electricity

- i) The flat rate structure for initial security deposit that was provided in Regulation No.6 of 2004 is not adequate and appropriate to the present circumstances due to the following:
 - Change in tariff structure from FY 2004-05 to FY 2018-19
 - Increase in tariff from FY 2004-05 to FY 2018-19
 - (a) Change in structure of tariff that is FY 2004-05 vis-à-vis FY 2018-19:

The existing tariff structure in comparison to the tariff structure present at the time of issuing the regulation that is FY 2004-05 and the applicable security deposit is presented below.

Category	200	4-05	Category	2018-19		Security Deposit (Rs.)
	Fixed charge (Rs.)	Variable Charge (Rs./unit)		Fixed charge (Rs.)	Variable Charge (Rs./unit)	
Domestic		THE STOOLS OF	3			
0-50		1.45	A:upto 100 units / month			80 (up to 250 W) and 200
51-100		2.80	0-50		1.45	per kW or
101-200		3.05	51-100		2.60	part
201-300		4.75	B:>100 units/month and upto 200 units / month			thereof (>250 W)
>300		5.50	0-100		3.30]
			101-200		4.30	
			C:>200 units / month			
			0-200		5.00	1
			201-300		7.20	1
			301-400	_	8.50	
			401-800		9.00	

Category	2004-05		Category	2018-19		Security Deposit (Rs.)
	Fixed charge (Rs.)	Variable Charge (Rs./unit)		Fixed charge (Rs.)	Variable Charge (Rs./unit)	
.			>800		9.50	
Non-domesti	IC	100=	I 4 0 = 0	1=0	10.00	000
0-50		3.95	A:0-50	50 kW/mo nth	6.00	800 per kW or part thereof
>50		6.25	B:> 50 units/month			
			0-100	60/kW	7-50	
			101-300	/month	8-90	1
			301-500	1	9-40	1
			>500	1	10.00	1
Agriculture	e ale	RICITY REG	William .			40/HP or part thereof
Flat Rate	ENT.		Corporate		2.50	
DPAP Area	2000	人教人	Other than corporate farmers		0.00	
Upto 3 HP	225/HP/yea	M				
>3 HP and	375/HP/yea	1.1	123			1
upto 5 HP	r	2 A DE	113			
>5 HP and	475/HP/yea		1 9 3			
upto 10 HP	r	TO SERVE	133			
>10 HP	575/HP/yea	Same of	S PERSONAL PROPERTY.			
Other Areas						
Upto 3 HP	275/HP/yea r					
>3 HP and upto 5 HP	425/HP/yea r					
>5 HP and upto 10 HP	525/HP/yea r					
>10 HP	625/HP/yea					
Metered Tariff						
0-2500 units/annum		0.20				
>2500 units/annum		0.50				
Industry (Norr	mal)					500 per HP or part

Category	2004-05		Category	20	2018-19	
	Fixed charge (Rs.)	Variable Charge (Rs./unit)		Fixed charge (Rs.)	Variable Charge (Rs./unit)	
	, ,			7		thereof
	37/HP/mont h or 100/kVA/m onth	3.75		60/kW/ month	5.30	
HT Industry			HT Industry	/ (ToD app	olicable)	500/kVA/s hift
	195/kVA/m	3.50	11 KV	390/kV	6.65	
l	onth		33 KV	A/mont	6.15	
			132 KV & above	h	5.65	
Other HT Ca	tegories		1 450 10		<u> </u>	1000/kVA
HT Others	10901100	COLCUTY PER	HT Others ((ToD app	licable)	1000/1171
	195/kVA/m	4.40	11 KV	390/kV	7.80	
	onth		33 KV	A/mont	7.00	
	1857		132 KV &	h	6.80	
	F3/ /	ATT /	above		0.00	
Irrigation an	d Agriculture	20 / X \ C	Irrigation a	n <mark>d Agricu</mark>	lture	
Govt. Lift	13 3	2.41	11 KV	165/kV	5.80	
Irrigation Scheme	# W		/×	A/mont		
Others	430/HP/yea	0.00	33 KV			
Optional Metered Tariff	16.20	0.35	132 KV & above			
			CPWS			1
			11 KV		5.10	1
			33 KV			
			132 KV &		1	
			above			
Railway Trac	ction		Railway Tra	ction & HN	1R	
		4.40	Railway	390/kV	4.05	
			Traction	A/mont		
			HMR	h	3.95	
Townships/0	Colonies		Townships/colonies	/Resident	ial	
		3.50	11 KV	60/kVA/	6.30	
			33 KV	month		
			132 KV & above			
-	-	-	Airports, Bu			1

Category	2004-05		Category	20	18-19	Security Deposit (Rs.)
	Fixed charge (Rs.)	Variable Charge (Rs./unit)		Fixed charge (Rs.)	Variable Charge (Rs./unit)	
			applicable)			
			11 KV	390/kV	7.50	
			33 KV	A/mont	6.85	
			132 KV &	h	6.45	
			above			

From the above table, it is evident that there is a transition in the tariff structure incorporating major modifications which are highlighted below:

- Change in tariff structure of LT domestic category by introduction of new sub-categories.
- Introduction of fixed charges to LT non-domestic category.
- Increase in customer charges.
- Introduction of voltage level tariff structure and further time-of-day (TOD) based tariff for HT categories.
- Introduction of new categories such as airports, railway stations and bus stations, Hyderabad Metro Rail, electric vehicle charging stations to suit the necessities of the current situation.

Further, the tariff structure is highly susceptible to modifications based on the policies or Acts formulated to meet the contemporary developments in the sector. Hence, the flat rate security deposit specified in the Regulation based on tariff structure at one period of time that is FY 2004-05 is highly unsuitable and unrealistic to present day scenario.

(b) <u>Timely increase in Tariff: The increase in tariffs for FY</u>

2018-19 in comparison to that for FY 2004-05 is as presented below:

Category	2004-05	2018-19	% Tariff i	ncrease
	Approved	Approved		
	ABR	ABR		
	(Rs./unit)	(Rs./unt)		
LT	1		1	
Domestic	2.41	4.30	78.49%	78.49%
Industry	4.11	7.34	78.69%	79.16%
Cottage Industry	2.08	4.33	108.22%	
Agriculture	0.36	0.06	-82.14%	-82.14%
Non-Domestic	5.68	9.96	75.41%	110.44%
Street Lighting & PWS	1.95	6.22	219.18%	
General Purpose	4.06	7.35	81.00%	
Total LT	1.81	3.14	73.44%	73.44%
HT	A	100		
Industry	3.97	7.90	98.87%	98.87%
Others	5.36	9.95	85.54%	134.40%
Railways <mark>, Airports &</mark>	5 \ // A	8		
Bus Stati <mark>on</mark> s	-	13		
LIS & CPWS	1.80	6.40	254.93%	-
Traction	4.40	6.19	40.64%	
Townships &	3.50	6.60	88.69%	=
Residential colonies	Manager 1			
Total HT	3.68	7.62	107.13%	107.13%
Total LT+HT	2.35	4.80	104.24%	104.24%

From the above table, it is evident that there is substantial increase in the tariffs over the years in all the categories of consumers when compared to the tariffs existed at the time of issue of this regulation. Thus, the flat rate structure of security deposit which is based on tariffs of FY 2004-05 is neither a full coverage of present tariffs nor fulfils the mandate of regulation in maintenance of two months (or three months as applicable) of consumption charges as security deposit by the DISCOM.

- ii) In view of the above, it is proposed to amend the present structure of security deposit i.e., flat rate structure to a dynamic structure which is based on the estimated consumption of the consumer at the rates or tariff prevalent in the concerned financial year.
- The licensees have arrived at the load factor based on the historical data available for four years that is FY 2014-15 to FY 2017-18 for each category of consumer, which is presented below.

Load factor
18%
15%
13%
11%
10%
33%
41%
17%
35%
42%
79%
28%
69%
15%
29%
32%
48%
21%

^{*} However, for HT-I (B) Ferro Alloys, the estimated consumption has been calculated based on the minimum off-take energy by the consumer as prescribed in the tariff order that is 6701 kVAh per kVA per annum in order to serve the purpose of initial security deposit to licensee.

iv) Therefore, the licensee sought the following amendments in the petition.

"5. Initial Security Deposit:

- (1) The applicants for electricity shall pay initial security deposit towards the electricity to be supplied to them based on the consumption charges of three months wherever monthly billing cycle is in vogue and four months in case of bi-monthly billing cycle. To arrive at the consumption charges,
 - a) the monthly consumption units shall be calculated based on the contract demand/sanctioned load and estimated consumption as presented below and;
 - b) the rates applicable shall be charges for the respective tariff category as stipulated in the tariff order of the concerned year:

Provided the Security deposit for category with zero tariff is calculated considering the charges as mentioned in the full cost recovery schedule for the respective category in the tariff order."

Consumer Category	Estimated Consumption per month (30 days)		
LT Category	Maria Salara		
Domestic	105 units per kW or part thereof		
Non-Domestic/Commercial	90 units per kW or part thereof		
Industrial	80 units per kW or part thereof		
Cottage Industries	75 units per kW or part thereof		
Agriculture	235 units per kW or part thereof		
Street lighting & PWS	300 units per kW or part thereof		
General Purpose	125 units per kW or part thereof		
Other LT Categories	130 units per kW or part thereof		
HT Category	,		
Industry	300 units per kVA or part thereof		
Ferro-Alloys	560 units per kVA or part thereof		
Others	205 units per kVA or part thereof		

Consumer Category	Estimated Consumption per
	month (30 days)
Airports, Bus Stations and Railway Stations	500 units per kVA or part thereof
Govt. Lift Irrigation Schemes	110 units per kVA or part thereof
CPWS	210 units per kVA or part thereof
Railway Traction (Including HMR)	230 units per kVA or part thereof
Township and Residential Colonies	345 units per kVA or part thereof
Other HT Categories	250 units per kVA or part thereof

- '*' Based on minimum off-take energy
- Relevant provisions in other states
- v) The provisions relating to initial security deposit in other States is present below.

State	Assessed Consumption for calculation of	Rates
16	security deposit	applicable
Maharashtra	Based on contract demand/sanctioned load, load factor, diversity factor and number of working shifts of the consumer	
Gujarat	For LT: specified units/kW or kVA or HP of contracted demand as applicable For HT: Based on load factor, contracted demand	As per the
Chhattisgarh	Specified units/kW or kVA or HP of contracted demand as applicable	current/prev ailing tariff order
Kerala	Based on the contracted demand	order
Karnataka	Specified units/kW or kVA or HP of contracted demand as applicable	
Madhya	Specified units/kW or kVA or HP of	
Pradesh	contracted demand as applicable	
West Bengal	Based on the contracted demand	

III) <u>3rd Proposal - Review of Additional Security Deposit</u>

i) Clause 6 (1) of Regulation No.6 of 2004 reads as:

"General Review

Subject to billing period of three months or two months as specified in Clauses 4, the adequacy of the amount of security deposit in respect of consumers shall be reviewed by the licensee generally once in every year (preferably after revision of tariff for the respective year) based on the average consumption for the period representing 12 (twelve) months from April to March of the previous year."

the licensee and their consumption patter is dynamic and market driven. Hence, the licensee proposes to amend the existing abovementioned clause of the regulation regarding general review of security deposit to be half yearly that is for every 6 months in case of HT consumers and to develop an automatic software for its implementation. Hence, the licensee sought to amend the following clause in the petition.

"General Review

(a) Subject to billing periods of three months or four months as specified in clause 4, the adequacy of the amount of security deposit in respect of consumers shall be reviewed by the licensee generally once in every year (preferably after revision of tariff for the respective year) based on the average consumption for the period representing 12 (twelve) months from April to March of the previous year.

Provided that in case of HT consumers, the adequacy of the amount of security deposit shall also be reviewed based on the previous six (6) months average consumption by licensee during April and October of every year and shall serve one month notice for making payment, if required.

(b) The licensee shall develop software for automatic review of the security deposit as specified in the subclause (a) above."

IV) 4th Proposal - Refund of excess security deposit in case of HT-IV(A) LIS

i) The Clause 6 (2) (b) of the Regulation No.6 of 2004 reads as:

"If the existing Security Deposit of a consumer is found to be in excess by more than 10% of the required security deposit, refund of the excess security deposit shall be made by the Licensee by adjustment of the then outstanding dues from the consumer to the Licensee or any amount becoming due from the consumer to the Licensee immediately thereafter."

ii) If the consumer consumes less consumption than the specified average consumption of particular category in the previous year due to abnormal conditions (like non availability of water for LIS services), the consumer is eligible for refund from initial security deposit also over the excess security deposit while reviewing as per clause 6 (1). However, in the subsequent year, the consumer has to pay additional consumption security deposit as they are consuming normal consumption. Once refunded the portion of initial security deposit, it is very difficult for Government services that is HT-IV(A) LIS to pay additional consumption security deposit as it is required in subsequent year due to budgetary constraints. In this regard, the licensee prays the Commission to amend the existing clause as follows:

"If the existing Security Deposit of a consumer is found to be in excess by more than 10% of the required security deposit, refund of the excess security deposit shall be made by the licensee by adjustment of the then outstanding dues from the consumer to the licensee or any amount becoming due from the consumer to the licensee immediately thereafter.

Provided, HT-IV (A) government lift irrigation category consumers should maintain security deposit not less than the initial security deposit of the respective

category."

V) 5th Proposal - Payment of additional security deposit

- i) As per the provisions of clause 6 (2), the consumer is required to pay additional security deposit based on the review done by the Licensee as per clause 6 (1) of the regulation.
- ii) In view of financial security of the licensee, it is proposed to introduce a new clause indicating that instalments shall not be provided towards the additional security deposit that is to be paid by the consumer on review of security deposit. The licensee prays the Commission to append a new sub-clause to clause 6 (2) as follows:
 - "6 (2 (d) The distribution licensee shall not grant instalments towards additional security deposit specified as per sub-clause (c) above."

VI) 6th Proposal - Special provision for seasonal industries

i) The Clause 8 (1), 8 (2) and 8 (3) of the regulation reads as Clause No.8 (1):

"In the case of industries declared by a general or special order of Commission as seasonal, the adequacy of the security deposit shall be reviewed based on the consumption during the seasonal period of the preceding year and such additional security deposit as required, may be demanded by the Licensee by duly giving thirty (30) days' notice before the commencement of seasonal period.

Clause 8 (2):

"It shall be ensured that by the commencement of seasonal period, the security deposit equivalent to 2 (two) months charges during season is available for the seasonal supply.

Clause 8 (3):

"At the end of the season, a review of Security Deposit shall be made again with reference to the consumption during off-season period of the preceding year and the security deposit in excess of two months' "off-season" consumption charges shall be refunded

- by adjustment against the amounts outstanding from the consumer to the Licensee and the amounts becoming due from the consumer to the Licensee immediately thereafter."
- ii) The following difficulties have been experienced in review of security deposit twice in respect of seasonal industries:
 - (a) Season and off-season periods are different from consumer to consumer. Hence security deposit review should be taken up every month throughout the tariff year.
 - (b) The excess security deposit refunded during the offseason period may not be paid by the consumers during the seasonal period security deposit review.
 - (c) In many cases the consumers are seeking instalments for payment of additional security deposit.
 - (d) Also, multiple transactions are taking place in refund / collection of security deposits in season/off-season period, which resulted in wastage of resources that is manpower and time, as most of the seasonal industries are operating with fixed demand in year on year during season/off-season period. As such there is no need to refund/collect the security deposits.
- iii) The licensee prays the Commission to delete the clauses 8 (2) and 8 (3) respectively.
- 3. The petition has been taken up for hearing at SR stage as regards maintainability of the same. The commission has heard the representative of the petitioners and perused the material on record. The submissions in nutshell are as below.
 - "... The representative of the petitioners stated that the petition is filed for amending the Regulation No.6 of 2004 relating to security deposit as adopted by the Commission with regard to certain aspects. The Commission sought to know from the representative of the petitioners as to whether the petition is required to be considered through public hearing mode. The representative of the petitioners replied in the affirmative as to the process to be undertaken by the Commission on the issue."

Commission's view

- 4. The Commission has examined thoroughly the submissions of the petitioners. The petitioners has sought amendments to certain clauses of regulation on security deposit being Regulation No.6 of 2004 as amended by the amendment regulation being Regulation No.3 of 2013.
- 5. The Commission noticed that the petitioner did not state or explain the maintainability aspect with respect to who can file a petition when a regulation is made by an authority exercising the power to make regulations. As regards complying with the provision contained in section 47 of the Act, 2003, it is noticed that the Commission has already exercised the power by giving an opportunity to all the stakeholders before it has framed the regulation. It is clear and obvious that the regulation is made in exercise of such power duly complying with the procedure set out therein.
- 6. It is appropriate to state that an authority while making a rule or regulation is required to afford an opportunity to all the stakeholders in the matter including but not limited to persons and bodies who are required to follow/implement such rules or regulations unless such an exercise is specifically required to be followed as provided in the law itself. At the same breath, any addition or amendment or variation of regulation cannot be at the instance one of the stakeholders, be it the persons who are implementing or the beneficiaries of such implementations. The exercise of framing rule or regulation which is termed as subordinate or delegated legislation, cannot be added to or amended or varied by invoking power either through the adjudicatory proceedings or inherent rule making power at the instance of any of the stakeholders. On the other hand, such an authority can suo-moto exercise such a power to add to or amend or vary the same as explained in section 21 of General Clauses Act, 1897 and that too in accordance with the policy framework that is to be adopted by the authority at any given point of time in accordance with the governing Act and Rules made thereunder.
- 7. Since the Commission has already exercised the regulation making power, it cannot lay its hands on the regulation unless it is exercising its inherent power and not otherwise.

- 8. Moreover, the Government of India in exercise of its rule making power has also notified the Electricity (Procedure for Previous Publication) Rules, 2005. By this petition the Commission could not have followed the said Rules. It is well settled law that regulations are termed as subordinate legislation. Regulations having been notified in exercise of legislative power conferred under the Act, 2003 become part of the statute and partake the character of legislation. Clause 13 of the Regulation No.6 of 2004 empowers the Commission that it may from time to time add, vary, alter, suspend, modify, amend or repeal any provisions of the regulation. In doing so, the Commission is bound to follow the due procedure and such amendments cannot be carried out qua an order in this petition. Accordingly, the Commission does not find it appropriate to decide on the merits of the amendments sought by the TSDISCOMs in this order. The Commission would treat the submissions of the TSDISCOMs as suggestion/input as and when the Commission initiates the process of adding to or amending or varying regulation relating to the security deposit. The TSDISCOMs are also at liberty to place any more inputs when the Commission invites comments/suggestions on any such draft regulation on the subject matter.
- 9. The petition stands refused to be entertained subject to the observation made above, without costs.

This order is corrected and signed on this the 2nd day of June, 2021.

Sd/(BANDARU KRISHNAIAH) (M. D. MANOHAR RAJU) (T. SRIRANGA RAO)
MEMBER MEMBER CHAIRMAN

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