

TELANGANA STATE ELECTRICITY REGULATORY COMMISSION 5th Floor, Singareni Bhavan, Red Hills, Lakdi-ka-pul, Hyderabad 500 004

O. P. No. 37 of 2021

Dated 09.02.2022

Present

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

Between:

M/s. BVM Energy and Residency Private Limited, # 15th Floor, Kapil Towers, Financial District, Nanakramguda, Gachibowli, Hyderabad – 500 032.

... Petitioner

AND

- Transmission Corporation of Telangana Limited,
 Vidyut Soudha, Khairatabad,
 Hyderabad 500 082.
- Chief General Manager (IPC & RAC), TSSPDCL, H.No.6-1-50, 5th Floor, Mint Compound, Hyderabad – 500 063.
- The Chairman & Managing Director,
 Southern Power Distribution Company of Telangana Limited,
 Corporate Office, # 6-1-50, Mint Compound,
 Hyderabad 500 063.

... Respondents

The petition came up for hearing on 23.09.2021, 28.10.2021, 15.11.2021 and 20.12.2021. Sri Deepak Chowdary, Advocate representing Sri Challa Gunaranjan, Advocate for petitioner has appeared through video conference on 23.09.2021, Sri Challa Gunaranjan, counsel for petitioner has appeared through vide conference on 28.10.2021 and in physical mode on 20.12.2021 and Sri Sreedhar, Advocate representing Sri Challa Gunaranjan, Advocate for petitioner has appeared through vide conference on 15.11.2021. Sri Mohammad Bande Ali, Law Attach for

respondents has appeared through video conference on 23.09.2021, 28.10.2021, 15.11.2021 through video conference and on 20.12.2021 in physical mode. The matter having been heard and having stood over for consideration to this day, the Commission passed the following:

ORDER

- 1. M/s BVM Energy and Residency Private Limited (petitioner) has filed a petition under section 86 (1) (c), 86 (1) (e) and Section 42 of the Electricity Act, 2003 (Act, 2003) read with Terms and Conditions of Open Access Regulation, 2005 [Regulation No.2 of 2005] adopted by the Commission vide Regulation No.1 of 2014 and Conduct of Business Regulations, 2015 [Regulation No.2 of 2015], seeking extension of feasibility granted earlier by the licensee and synchronising the petitioner's project and consequently to grant permission to supply power under long term open access for captive/scheduled consumers. The averments of the petition are as below:
 - a. It is stated that the petitioner is a company incorporated under the Companies Act, 1956, engaged in generation and sale of electricity and has established 7.0 MW solar power plant at Siddapur village, Jharasangam mandal, Sangareddy district under the solar power policy, 2015. The 1st respondent is the nodal agency appointed by this Commission under clause 5 of Regulation No.2 of 2005 for granting permissions for intra-state open access. The 3rd respondent is the distribution licensee operating within the area of the petitioner's project and its consumers.
 - b. It is stated that the Government of India (GoI) in order to promote clean energy and control fuel conservation has set a target of increasing solar capacity to 100 GW by 2022 and 200 GW by 2050. The erstwhile Government of Andhra Pradesh (GoAP) had come up with Andhra Pradesh Solar Power Policy, 2012 (APSP 2012), in order to achieve the said targets, the GoI and also the GoAP having regard to legislative mandate contained under section 86(1)(e) of Act, 2003 issued policy directives, providing various incentives to the upcomming projects being setup during the control period of five years viz., 2012-17.
 - c. It is stated that subsequent to the bifurcation of the State and the newly formed Telangana State had undertaken review of the APSP 2012,

which even otherwise was supposed to have been reviewed after period of two years in terms of clause 15 and accordingly had come up with Telangana State Solar Policy, 2015 (TSSP, 2015) on 01.06.2015, in supersession of the earlier solar policy. The TSSP, 2015 had conferred on in other terms extended various incentives on the solar power plants (SPPs) intending to sell power to 3rd parties for a period of 5 years from the date of commissioning of the SPPs. The clauses relevant from TSSP, 2015 are extracted hereunder:

"Clause 3 – Objections:

This solar policy has the following specific objectives:

- Realize and harness the vast solar power potential of the State.
- 2. Contribute to long-term energy security of the State and promote a sustainable fuel mix in generation through higher contribution of solar energy.
- 3. To promote solar parks.
- 4. To promote public as well as private investment in solar power generation.
- 5. To promote decentralized and distributed generation.
- To promote grid connected and off-grid solar applications and effective energy conservation measures.
- 7. To promote all technologies of harnessing solar energy.

Clause 4 - Operative Period

This policy shall come into operation with effect from the date of issue and shall remain applicable for a period of five (5) years. All solar projects that are commissioned during the operative period shall be eligible for the incentives declared under this policy, for a period of ten (10) years from the date of commissioning, unless otherwise the period is specifically mentioned.

Clause 11 – Ease of Business – Enabling Provisions

A "High Level Committee" constituted with the following members will monitor the progress of implementation of the solar power projects cleared under the policy:

- 1. Secretary Energy Department.
- 2. Chairman and Managing Director, TSTRANSCO
- 3. CMD of TSSPDCL
- 4. CMD of TSNPDCL
- VC & MD, TNREDCL / Director (Comm.) TSSPDCL (Member / Convener)
- 6. Representative of FAPTCCI / FICCI (maximum of two members on rotating basis)
- 7. Representatives of Solar Power Developers (2 members)."
- d. It is stated that the petitioner being an investor and have considered the incentives provided under this policy had offered to setup 7.0 MW solar power project at Siddapur village, Jharasangam mandal, Sangareddy district (erstwhile Medak district) for captive use. In respect of the same, the petitioner on 16.10.2015 had submitted an application to TSSPDCL and sought permission for setting up of 7.0 MW solar power plant by paying the requisite fee, in turn, the 2nd respondent vide Lr. No. CGM (Comml & RAC) / SE (IPC) / F. BVM Jharasangam / D. No.1270 / 15, dated 09.12.2015, has granted technical feasibility for setting up of the solar power plant at Siddapur village. Jharasangam mandal, Sangareddy district for captive use for its group companies. As part of technical feasibility, the petitioner was to be connected at 33 kV Jharasangam feeder emanating from 33 / 11 kV Chillepally substation interconnection facility at voltage level of 33 kV. The conditions stipulated in the said approval was that the petitioner was supposed to furnish a bank guarantee of Rs. 2.00.000/per MW, valid for a period of two years and two months with one month additional claim period from any nationalized bank, ensuing commissioning of the project within two years period from the date of issue of bank guarantee.
- e. It is stated that that in pursuance to the said approval, the petitioner had furnished a performance bank guarantee (PBG) vide No. 1839151GPER0002 dated 23.12.2015, through its banker that is Andhra Bank Limited for the total value of Rs. 14,00,0000/- (i.e., @

- Rs.2,00,000/- per MW for 7 MW) to be valid for the period from 23.12.2015 to 22.03.2018.
- f. It is stated that that the Director (Comml), TSSPDCL vide Lr. No. SP. O. O. (Comml.) / Ms. No. 524 / 16-17 dated 29.06.2016 has provided the evacuation arrangements. The CGM (Comml), TSSPDCL vide Lr. No. CGM (Comml) / SE (C) / DE (C) / ADE-III / D. No. 1849 / 16-17 dated 26.09.2016 had formally accorded approval for the cost estimate value of Rs. 53,18,420/- (Rupees Fifty Three Lakhs Eighteen Thousand Four Hundred and Twenty Only). It is pertinent to mention that after the issuance of technical feasibility, the petitioner had sought through TSiPASS and received approvals for erection and commissioning of the project.
- It is stated that as per the policy guidelines framed under TSSP, 2015 g. and the subsequent feasibility certificates issued for all new solar developers, it was mandated that all the projects under the policy have to be completed/commissioned within the specified period of two years from the date of issue of bank guarantee. As per feasibility, the petitioner was supposed to complete the execution and commissioning of the project within a period of two years i.e., by 22.12.2017. Subsequent to the furnishing of bank guarantees, owing to various unforeseeable events and circumstances, the development and setting up of all SPP's across the Telangana State was materially and adversely affected. The said events, which had state-wide ramifications across various sectors, were entirely beyond the reasonable control of power developers including the petitioner and could not have been prevented by employing prudent utility practices or by exercise of reasonable skill and care and as such, within the very definition of force majeure events.
- h. It is stated that the material and adverse effect of these force majeure events was felt by the SPP's in all 4 stages of development and setting up of SPP's viz, land acquisition, funding from the bank/investors, equipment supplies from India/abroad and project site construction, The force majeure event which occurred across the Telangana State

and delayed the commissioning of the petitioner's solar power projects mainly fall within 4 categories discussed below:

Force Majeure events affecting land acquisition:

The petitioner stated that certain force majeure events occurred in the state of Telangana, which delayed the process of acquisition of land by the petitioner. These were unforeseeable and beyond the control of the petitioner are discussed herein below:-

i. Sada Bainamas:

Most of the land that had to be procured for the solar power projects was found be owned by the fanners under unregistered and un-stamped transfer deeds, locally called as 'Sada bainamas'. Despite the Government of Telangana (GoTS) giving opportunity from time to time to the famers to regularize such Sada Bainatnas, many extents continued to remain under Sada Bainamas. In view thereof, GoTS again by way of G. O. Ms. No. 153, Revenue (SSI) Dept. dated 03.06.2016 issued order for regularization of certain alienation/transfers of land by issuing amendments sub-rule (2) of rule 22 of A. P. Rights in Land and Pattadar Pass Books Rules, 1999 r/w. section 5 (A) of A. P. Rights in Land and Pattadar Pass Books Act, 1971. This order was issued for the purpose of regularizing Sada Bainamas throughout the state of Telangana as onetime settlement so that people who acquired land in past under unstamped and unregistered agreements/sale deeds could apply und get their documents regularized by the government. It stated that the regularization of sada bainamas, which is proof of title of land is still underway, making it difficult for it to acquire and register the land. It is pertinent to note that the lenders of the project insist on 33 year clear title and their legal due diligence does not permit sada bainamas. This made it practically difficult for it to acquire land with the marketable title. It was obliged to go on a witch-hunt for lands with proper marketable title, which was further constrained by the sub-station wise bidding under the

2015 bid scheme, which meant procurement of lands within certain radius of the said substation.

ii. **District Reorganization:**

The petitioner stated that GoTS by way of notification G. O. Ms. No. 236, in exercise of its powers u/sec, 3 of the Telangana Districts (Formation) Act. 1974 and in the interest of better administration and development of Telangana, notified new districts and re-organized boundaries of existing districts, revenue divisions, mandals / tehsils and villages with effect from 11.10.2016. This involved overhauling of the existing revenue machinery since land revenue records were moved from existing to newly created districts and mandals. The district reorganization process, inter-alia involved:

- a. change of circle rates, causing land owners renegotiate / renege on land sale agreements;
- b. shift of revenue records from old district to the new district;
- c. non-availability of proper revenue records in the Tehsil
- d. non-availability of contiguous land parcels since some land owners who were willing to offer land for development of projects, changed their decision post reorganization,

The petitioner stated that this district re-organization process initiated by the GoTS it practically difficult for the petitioner to acquire land and ascertain the marketable title of owners.

iii. GoTS Policy for non-allotment of government owned land for the setting up of power projects:-

The petitioner stated that the petitioner discovered that as a policy decision, GoTS does not allow allotment of any government owned land for the purpose of development of SPPs, thereby forcing SPP developers to look for privately owned land for setting up the projects. It is pertinent to point out that some of these government owned land parcels were found

to be situated in between privately owned land parcels identified by the developers for development of solar power projects, making it practically difficult for the developers to acquire a single, contiguous stretch of land.

iv. **Demonetization:**

The petitioner stated that the GoI by way of notification dated 08.11.2016 withdrew the legal tender status of INR 500 and INR 1,000 denomination of banknotes (Demonetization). Demonetization has had a domino effect on land acquisition and other project activities not only across the state but across the entire country, which were delayed considerably for the following reasons:

- (a) The country witnesses a major cash crunch as 86% of the currency under circulation was rendered invalid and new currency distribution was curtailed. Banks were busy handling cash disbursements in lieu of old notes and did not issue DDs, receive challans towards stamp duty, registration charges etc;
- (b) Landowners were not keen to sell their land as payments would be made to them by cheque and proceeds from such sale of land could not be withdrawn from the banks due to acute shortage of cash in semi urban and rural banks; and
- (c) Encumbrances created over land by way of loans taken by the landowners could not be settled as banks could not process loan repayments in time, making it impossible for developers to proceed for registration.

The petitioner stated that the delay in acquiring land resulted in a delay in achieving financial closure as per the timelines provided in the feasibility approval. This delay, attributable to a Government Policy, has also been acknowledged by the Ministry of New and Renewable Energy (MNRE) by way of its office memorandum dated 02.12.2016.

i. It is stated that the Commission in the matter of M/s Mytrah Adarsh Power Private Limited in O.P.No.32 of 2018, vide its order dated

08.08.2018 has condoned the delay of 224 days for synchronization of the SPP of the petitioner therein. Similarly, the Commission in the matter of M/s Padmajiwadi Solar Private Limited in O.P.No.48 of 2018 vide order dated 23.10.2018 has condoned the delay in commissioning of the project for a period of 176 days. Further, the extension of SCOD granted in those cases relate to SPPs who have entered into PPAs with the 3rd respondent with a specified tariff to be commissioned within 12 months for those connected at 33 kV and 15 months for those connected with 132 kV. In the present ease, since the petitioner conceived the project for captive use to its group companies, it has no impact either on the finances of the DISCOMs or would burden the consumers at large, decision of not acting on petitioner's request for synchronization is for no reasons sustainable.

- It is stated that GoTS, Energy Department considering the above difficulties faced by the SPPs in the State such as the petitioner vide its Lr. No.4543/PR (A1) 2013-10 dated 04.12.2017 addressed to the 1st and 3rd respondents including CMD, TSNPDCL for extending the time for the solar developers (who have participated in the bidding process 2015 under the TSSP, 2015) to achieve SCOD for another period of months up to 31.10.2017, Further in consideration to the above factors / reasonings, the petitioner has addressed the following:
 - a) the petitioner addressed letter dated 27.12.2017 to the 2nd respondent by explaining reasons of delay in completion of the project and sought time for extending the feasibility and submitted a DD for Rs.14 lakhs only and further requested not to encash the bank guarantees, As there was no response from the officials of the respondents, the petitioner herein continued to address letters dated 12.02.0018. 16.03.2018. 05.04.2018 and 30.04.2018 seeking extension of feasibility.
 - b) on 29.05.2018, SE (IPC) had sent an email asking the status of works at site. In response to the email of SE (IPC), the petitioner vide letter dated 02.06.2018 had explained in detail the status of the project by submitting all the necessary proofs/documents and finally sought for extension up to 30.09.2018.

- the petitioner vide letters dated 17.07.2018 and 31.07.2018 had intimated the respondents I to 3 to give instructions for approve of National Accreditation Board for Testing and Calibration Laboratories (NABL) meters, CT PTs and further, it vide letter dated 20.08.0218, had also requested the SE, Operation Circle, Sangareddy and 2nd respondent for witnessing/sealing of ABT Meters, CTs and PTs indicating that the plant is ready for synchronization.
- d) as there was no response from the respondents to its earlier representations, the petitioner continued to address letters dated 31.07.2018, 14.08.2018, 31.08.2018, 20.09.2018, 03.10.2018, 31.10.2018 and 04.12.2018 for extending the feasibility and synchronization of the plant.
- e) on 22.122018, the technical team of IPC department visited the site to check the actual status of work. As directed by the IPC technical department vide letter dated 24.12.2018, the petitioner has also submitted the below documents:
 - i) Land documentation;
 - ii) TSiPASS approvals;
 - iii) NALA approval;
 - iv) NOC from gram panchayath;
 - v) TSSPDCL approvals and payments;
 - vi) TSTRANSCO approvals and payments for DAS;
 - vii) Invoice far main materials erected at site such as solar panels, solar invertors, power transformers, transmission line, metering equipment (CT, PT and ABT Meters) DAS equipment;
 - viii) Photographs of site showing completion of all works;
- further as there is response from the respondents, the petitioner continued to address letters dated 16,01.2019, 30.01.2019, 19.02.2019, 16.03.2019, 24.07.2019, 12.08.2019, 16.08.2019, 16.12.2019, 29.06.2020, 12.08.2020 and 22.10.2020 for extending the feasibility and synchronization of the petitioner plant.

- k. It is stated that that despite the repeated requests and receipt of the penal charges against bank guarantees on delay in completion / commissioning, the respondents chose to keep silent on the aspect of extension of feasibility till date. It is pertinent to mention that the petitioner pursuant to the promises made under the policy (TSPP, 2015) have invested huge amounts into setting up of the project and under the unforeseen circumstances as explained above are under the threat of becoming a non-performing asset (NPA).
- It is stated that under similar circumstances, one of the solar developers have approached the Hon'ble High Court of Telangana seeking extension of time vide W. P. No. 25092 of 2018. The Hon'ble High Court after hearing both sides and while accepting reasons stated by the petitioners therein, was pleased to set aside the rejection and further granted extension for a further period of six months. It is stated that in the case, aforesaid developer, no works were carried out at site, whereas in case of the petitioner, the plant was ready for synchronization vide its letter dated 17.07.2018.
- m. It is stated that that section 42 (2) of the Act, 2003 mandates the introduction of open access in phased manner subject to conditions to be specified by the regulatory commissions, The erstwhile Commission for the state of Andhra Pradesh in exercise of powers conferred under section 42 (2) read with 181 (1) of the Act, 2003 had issued regulations on and conditions for allowing open access for supply of electricity to consumers through intrastate transmission and distribution networks, namely, Andhra Pradesh Electricity Regulatory Commission (Terms and Conditions of Open Access) Regulation, 2005 (Regulation No. 2 of 2005). Subsequently after bifurcation of the State of Andhra Pradesh and constitution of this Commission, the said regulations were adopted to the Telangana State vide Telangana State Electricity Regulatory Commission (Adoption) Regulation. 2014 being Regulation No. 1 of 2014.
- n. It is stated that the Regulation 2 of 2005 in clause 2 (b) defines an 'applicant' to mean a person intending to make an application to a nodal agency for open access and includes any person engaged in

generation, a licensee or any consumer eligible for open access under this regulation; further defines in clause 2 (i) – 'Nodal Agency' to mean the entity as referred in clause 5 of the regulation; and clause 2 (j) defines 'user' or 'open access user' to mean a person intending to use transmission/distribution system of the licensees in the state for receiving supply of electricity from a person other than the distribution licensee; clause 4 of regulation specifies two categories of open access users that is (i) long-term open access (LTOA), who intends to enter into agreement for a period of two (2) years or more, (ii) short term open access (STOA), who intends to enter into agreement for period less than two (2) years. Further clause 9 stipulates those applications made in respect of LTOA should be given priority over STOA and even among LTOA applicants; one who opts for longer duration shall have priority over others, The procedure for making applications for LTOA is specified in clause 10, as per clause 10 (2), an application for LTOA has to be submitted with the nodal agency that is SLDC enclosing the requisite processing fee and in terms of clause, 10 (3), the nodal agency has to acknowledge the receipt of application within 24 hours, clause 10.6 mandates that the LTOA applications have to be disposed within 30 days of closure of window, if the system supports grant of approval. In case system doesn't support and the nodal agency is of the opinion that there is a requirement of strengthening of system, it has to intimate the applicant the said reason within said period of 30 days from the closure of said window; and if in case thereafter the applicant chooses to pursue the application reverts within 15 days the scope and cost of works involved for system strengthening shall be intimated to the applicant within 30 days thereafter,

o. It is stated that 1st respondent being an independent operator and statutory body under the Act, 2003 should consider the applications for open access in an impartial and in-line with provisions of the Act, 2003 and open access regulations. Any denial of open access on consideration other than those prescribed under the law and regulations will attract penal consequences. It is further stated that the

- primary criteria is availability of surplus transmission capacity. Any other consideration for denial of STOA / LTOA will be extraneous to the criteria specified under open access regulations.
- p. It is stated that it is pertinent to mention that the petitioner submits that due to non-acceptance of request for synchronization, the petitioner is unable to file application for grant of open access to its consumer/s. The solar plant has been kept idle for almost a period of three years. Further, as the life of solar plant is 25 years, on account of non-synchronization the petitioner is suffering huge losses. It is stated that in view of direction of the Hon'ble High Court of Telangana giving directions for extension of feasibility and further, when the petitioner has already reimbursed the bank guarantee on account of delay in completion of the project, any request for delay in completion of the project should be condoned. Further, it has explained the reasoning in detail for delay in completion on account of no fault of their own, the petitioner's request for extension of feasibility should be considered.
- It is stated that further, it is given to understand that as envisaged q. under clause 14 of the TSSP. 2015, a project monitoring committee comprising of 1) Director, TSTRANSCO, 2) Director; Projects, TSNPDCL and 3) Director, Projects, TSSPDCL was appointed on 09.04.2018 to decide on the matters related to delay in synchronization and subsequent grant of open access, It is the petitioner's knowledge that the committee due diligence have decided not to further grant any permissions for synchronization, hence the representation of the project developers have been either rejected or kept in abeyance. It is stated that this action of the respondents is in clear violation of TSSP, 2015, regulations passed by this Commission and against principles of natural justice and effect the petitioner's project become redundant in entirely. It is stated that having no other alternative, it has approached this Commission for redressal of the afore stated issues u/s 86 (1) (c) and (e) of the Act, 2003, as the respondents having utterly failed in performing their duties and which is a gross violation of the Act, 2003 and Regulation 2 of 2005.

- It is stated that it is pertinent to mention that on account of nonr. synchronization of the plant, the petitioner is unable to inject power to the grid and the operations of the plant have been idle for the past three years, on account of the game, it is suffering huge losses and is under severe financial duress. All the said inordinate delays are solely attributable to the respondents and therefore it cannot be made to suffer. In fact, the respondents have utterly failed to respond to it's representation/s made in time bound manner. The very object TSSP, 2015 and open access as mandated by legislature is defeated because of inordinate delay, casual approach at the end of nodal agency / 1st respondent, for which it is definitely accountable in all aspects. Therefore, it has no other alternative rather to approach this Commission for redressal of the above grievance. It is pertinent to mention that the total cost of the project is about Rs.38.0 crore approximately, of which around 20% is in equity and balance is loans availed from banks (about Rs.20.00 crore) and other financial institutions / entities.
- 2. The petitioner sought the following reliefs in the petition.
 - "a. To direct the respondents to extend the feasibility of the petitioner project situated at Siddapur village, Jharasangam mandal, Sangareddy district upto 17.07.2018 that is the date of completion of the project.
 - b. To direct the respondents to inspect the petitioner's 7.0 MW solar power plant and issue synchronization / commissioning certificate forthwith.
 - c. To direct the respondents to grant open access in order for the petitioner to supply power from its 7 MW project for captive/scheduled consumers for a period of 25 years."
- 3. The respondent Nos. 2 and 3 have filed counter affidavit and stated as below:
 - a) It is stated that on 16.10.2015 the solar power developer petitioner filed application before this respondent seeking technical feasibility for setting up of 8 MW solar power plant, 33 / 11 kV Chillepally SS at

- Siddipet village, Jharasangam Mandal, Sangareddy District, Telangana state for 3rd party sale.
- c) It is stated that on 09.12.2015 technical feasibility was issued for grid connectivity at 33 kV side of 33 / 11 kV Chillepally SS at 33 kV voltage level emanating from 33 kV Jharasangam feeder existing on 132 / 33 kV Zaheerabad SS in Medak (Dist) for establishing 7 MW solar plant under 3rd party sale subject to the condition of furnishing bank guarantee with a validity period of two years and two months with one month additional claim period from any nationalized bank for Rs. 2,00,000/- per MW within 45 days from the date of receipt of this letter or before processing of estimate, whichever is earlier.
- d) It is stated that the developer vide letter 05.01.2016 has furnished the bank guarantee, the details of which are shown below.

SI.	BG No.	BG issue	Issuing bank	BG value	Last date of
No.	1831	date	X G	in Rs.	lodgement
	189	AS A	(B) / E		of claim
1	1839151 <mark>GPER00</mark> 02	23.12.2015	Andhra <mark>B</mark> ank	, <mark>14</mark> 00000/-	22.03.18
	1	V	Nanakramguda		

- e) It is stated that after receipt of above BG, a letter vide D. No. 1886, dated 15.02.2016 was addressed to the petitioner duly informing that the plant has to be commissioned and synchronized with the grid within two years that is on or before 22.12.2017 from the date of issue of bank guarantee dated 23.12.2015.
- e) It is stated that CGM (Comml) / TSSSDCL vide letter dated 29.06.2016 has accorded approval for execution of works on turnkey basis for evacuation arrangements of power from 7 MW solar power project proposed by the petitioner at Chillepally and Jharasangam, Medak district.
- f) It is stated that in view of the above, the petitioner appeared to have acquired land for its project for setting up of 7 MW solar power plant before sanction of power evacuation arrangement by this respondent that is 29.06.2016.

- g) It is stated that the petitioner has to synchronize its project within 2 years from the date of issue of BG that is 22.12.2017, but the petitioner did not commission the project within the scheduled time/period. Since the petitioner failed to commission the project and synchronize with the grid within two years that is on or before 22.12.2017 this respondent became entitled to encash the performance bank guarantee furnished by the petitioner for non-commissioning of its project in terms of technical feasibility. On the other hand the petitioner deposited an amount of Rs. 14,00,000/- (Rs. 9,00,000/- vide DD No. 749234 dated 26.12.2017 and Rs. 5,00,000/- vide DD No. 749235 dated 26.12.2017) in lieu of the amount to be paid for non-commissioning of its project in terms of technical feasibility towards penalty.
- h) It is stated that the petitioner has no locus standi to plead that owing to various unforeseen events and circumstances the development and setting up of the project was materially and adversely affected and that the said unforeseen events and circumstances constitute force majeure events.
 - It is stated that if at all there was any difficulty for the petitioner to proceed with the project, nothing prevented the petitioner to approach the concerned competent authorities pleading the same and seeking appropriate relief in the matter, but the petitioner did not choose to do so for the reasons best known to it
 - ii) It is stated that now after about 3 and half years petitioner came up with this petition seeking extension of feasibility up to 17.07.2018 that is the self-proclaimed date of completion of project that too on the untenable grounds.
 - iii) It is stated that the so called events such as land acquisition, district reorganization, funding of projects and project site construction, cannot be termed as the events of force majeure and as a matter of fact there is absolutely nothing to substantiate that the petitioner can take shelter under the so called events of force majeure. The correspondence/transaction

- that took place with the petitioner does not describe and define the events of force majeure.
- iv) It is stated that the reasons cited by the petitioner are to avoid performance of its obligations under the technical feasibility and to gain extension of technical feasibility on the pretext of alleged force majeure event. The petitioner cannot arbitrarily declare an event or circumstances a 'force majeure' and also cannot arbitrarily declare its cessation. It is stated that the petitioner is trying to gain time under the guise of force majeure. Hence the reasons cited by the petitioner do not deserve consideration. Therefore, the contention of the petitioner that the delay in commissioning of the project due to force majeure event becomes untenable and hence cannot be accepted.
- i) It is stated that as the petitioner was required to take all steps for completion of the project within the stipulated period since the petitioner was very much aware of the consequences of non-completion of the project within the specified time. Moreover, the petitioner had never informed this respondent about stalling of the execution of the work of the project due to demonetization and difficulty in procurement of land for setting up of solar power project.
- It is stated that the petitioner has cited orders passed by this Commission in respect of M/s Mytra Adarsh Power Private Limited and M/s Padmajiwadi Solar Private Limited in the matter of condonation of delay and extension of schedule commercial operation date (SCOD). In this regard, it is stated that the aforesaid orders are related to solar developer who entered PPAs with TSDISCOMs being the successful bidders in the competitive bidding. Whereas, the petitioner is setting up solar power project for sale of power to 3rd party.
- k) It is stated that the Government of Telangana State has extended scheduled commercial operate date (SCOD) for a period of four months that is 30.06.2017 to 31.10.2017 to the solar power projects in the State, who participated in the bidding 2015. Admittedly, the petitioner did not enter any PPA with TSSPDCL for setting up of solar

- power plant. Therefore, the petitioner cannot take the aid of the aforesaid extended SCOD.
- It is stated that the operative period of TSPP 2015 is five (5) years from the date of issue that is 01.06.2015. All solar projects that are commissioned during the operative period shall be eligible for the incentives declared under the policy, for a period of ten (10) years from the date of commissioning. The TSPP, 2015 stood expired on 31.05.2020. The petitioner having failed to synchronize the plant within the operative period of the policy is not entitled to seek the incentives under the said policy.
- m) It is stated that in view of stipulation of categorical condition in technical feasibility letter that the plant shall be commissioned and synchronized with the grid within two years that is by 22.12.2017 from the date of issue of the bank guarantee, else the bank guarantee will be invoked by TSSPDCL for noncompliance of the condition.
- n) It is stated that the contention of the petitioner that its project was completed by 17.07.2018 in all respects and ready for synchronization and the same was informed to the concerned requesting permission for synchronization of the plant, but the said letters were not supported by relevant documents to substantiate completion of the project work in full shape.
- o) It is stated that work completion report from Superintending Engineer / OP / Medak has not been received till date and the real time plant data integration with SLDC is not confirmed by CE / SLDC so far.
- p) It is stated that the request of the petitioner to grant open access cannot be considered in this petition for want of synchronization of the project. The question of grant of open access arises only after synchronization of the project.
- q) It is stated that all the allegations made by the petitioner that are not specifically dealt with herein are denied.
- 4. The petitioner has filed rejoinder to the counter affidavit filed by the respondents and the averments of it are as below:

a. It is stated that the admitted facts which are even undisputed by the respondents are as hereunder.

16.10.2015	Petitioner filed application seeking technical feasibility
09.12.2015	Technical Feasibility was granted for grid connectivity at 33 kV
	/ 11 kV Chillepally sub-station on condition of furnishing bank
	guarantee for period of two (2) years and three (3) months
	ensuring commissioning of the project within two years.
23.12.2015	Bank guarantee furnished for Rs.14 lakhs
26.09.2016	Administrative approval accorded for evacuation
	arrangements at estimated costs of Rs. 53,18,420/-, which
	after nine months from the date of furnishing of bank
	guarantee.
22.12.2017	Two years period for completion of project from date of
	inspection of bank guarantee
26.12.2017	Petitioner voluntarily deposited Rs.14 lakhs and requested not
	to encash bank guarantee and sought for extension of time for
	completion of project by enlarging the Technical Feasibility.
19.08.2017	TS-iPass State Level Committee issued consent for
	establishment of solar power plant in exercise of powers
	conferred under Sec. 4 (x) of TS-iPASS Act, 2014.
12.02.2018,	Petitioner requested respondents for renewal/extension of
16.03.2018,	feasibility.
06.04.2018,	
30.04.2018	
22.05.2018	Letter from CE, SLDC to petitioner regarding approval of DAS
	Equipment for monitoring and transmitting real time
	generation data.
29.05.2018	Petitioner submitted status report and informed that project
	would be complete on or before 31.07.2018.
17.07.2018	Petitioner letter informing respondents that all works including
	DAS and SCADA have been completed and ready for
	synchronization and sought for approval of NABL testing.
31.07.2018,	Petitioner's request letters to the respondents for

14.08.2018,	synchroniza	tion of	the plant.						
20.08.2018,									
31.05.2018,									
20.09.2018,									
03.10.2018,									
04.12.2018									
22.12.2018	Officials of	the	respondents	inspected	and	asked	for		
	documents which were furnished by letter dated 24.12.2018								

- b. It is stated that a sequel of the above dates clearly indicates that though the initial technical feasibility was granted on 09.12.2015 and bank guarantee was submitted on 23.12.2015, the approval for execution of works for evacuation arrangements was issued only on 26.09.2016, which is with a delay of nine months from the date of bank guarantee. If this period of nine months is excluded, the date of completion would get extended up to 22.09.2018. Whereas, it has completed its project and was ready for commissioning / synchronization on 07.07.2018.
- c. It is stated that in fact in respect of the projects which have conceived under the TSPP, 2015 and those had entered into PPA's with respondents for supply of power, the government itself had extended the SCOD period initially for four months that is up to 31.06.2017 and thereafter additional four months that is 30.10.2017.
- d. It is stated that when the DISCOMs who have committed to purchase power at tariff determined as per said PPA's with specific date of SCOD for the reason set out by the Government letter dated 29.06.2017 and 26.08.2017, the SCOD was extended, similar treatment is to be extended even to it. In fact in the present case there is no financial exposure or any commitment that DISCOM would be bound by as the entire energy generated by the petitioner project is utilized by it for captive purpose.
- e. It is stated that the Commission as a regulatory body would be conscious of the above aspect in coming its aid. The respondents having not acted upon its request to accord synchronization and have contravened with the policy of the Government as approved by the

- Commission, which obligates the DISCOMs to synchronize and allow the project to run. It is incorrect to state that the petitioner never approached the DISCOM for extension of time and had not informed respondents of the completion of works.
- f. It is vehemently denied that it has already procured the land for setting up its plant prior to issuance of the technical feasibility. Although land procurement was not a prerequisite condition for it to seek technical feasibility from the respondents, whereas, the petitioner was required to indicate and specify the substation under which it intended to setup its plant and furnish the requisite fee of Rs. 2,00,000/- per MW as bank guarantee, for the respondents to approve the technical feasibility for setting up of the solar project. It is stated that the petitioner had already identified the lands to setup its project and was required to seek permission from the GoTS under TS-iPASS Act, 2014. Pursuant to the force majeure circumstances as explained in the main affidavit, the petitioner had faced several herculean task to complete the process of procurement of land that is NOC from the grampanchayat, industrial building plan approval from district town and country planning (DT and CP), permission from the Ground Water Department to dig bore well, factory plan approval from the Director of Factories and NALA conversion from the Revenue Department. Further, the Commissioner of Industries, Telangana had finally accorded approval for setup of the solar power project on 19.08.2017.
- g. It is stated that it having the very knowledge that, the two (2) years prerequisite condition for setting up of solar power project was delayed due to unforeseen circumstances, it had voluntarily offered and paid the amounts of Rs. 14,00,000/- as penalty for delay in commissioning and further requested the respondents not to encash the performance bank guarantee.
- h. It is stated that the Commission on several occasions having considered the various issues faced by the solar power developers in the State and giving due consideration force majeure events owing to the delay in commissioning their projects on time have issued several

- orders by extending the time for SCOD for various solar developers in the State from time-to-time.
- i. It is stated that it on completion of the due period for setting up of the solar power project has issued several oral and written letters to respondents seeking to extend the feasibility to complete the erection of its solar power plant. Further, for the reasons best known to them, chose not to respond to the respondents the petitioner's representations seeking extending technical feasibility. After several requests from it the Superintending Engineer, IPC vide email dated 29.05.2018 had directed the petitioner to furnish the status of the solar power plant in the prescribed format. In fact, it is pertinent to mention that it had immediately replied and furnished the details and status of the project vide their representation dated 02.06.2018. Further, the technical team of respondents had visited the site of the petitioner on 22.12.2018 to check the status of the project and on request of the respondents, it vide representation dated 24.12.2018, had furnished all the necessary documents along with photographs to show that the plant was ready for synchronization. It is stated that the respondents contention that it had approached the Commission after a delay of 3½ years is denied and the respondents are put to strict proof of the same.
- j. It is stated that it is an undisputed fact that the GoTS had directed the respondents to extend the SCOD for various solar developers on case to case basis, the respondents contention that the orders issued by this Commission extending the time for SCOD for the solar developers in the State who have entered into PPA's with the respondents and further seeking to treat the petitioner any differently from the other solar developers will amount to discrimination. Further, the Hon'ble High Court of Telangana giving due consideration to the facts to an identically placed petitioner in W. P. No. 25092 of 2018 has directed the respondents to extend the time for delay in commissioning of their solar power project.
- k. It is stated that the TSPP, 2015 issued by the GoTS on 01.06.2015 is effective for a total period of five years that is up to May, 2020, further in spite of the petitioner being ready for synchronization of the project

- way back in July, 2018, the respondents inordinate delay in effecting synchronization cannot be held against it.
- I. It is stated that having acknowledged the fact that the delay in commissioning, itself had voluntarily deposited the penalty amounts into the account of respondents, thereby any further demand made by the respondents are barred from invocation of bank guarantee.
- m. It is stated that at the cost of repetition, it had already submitted all the necessary documents to the respondent vide its representation dated 24.12.2018 indicating the status or the project pursuant to the site visit to the petitioner plant by the respondents' officials on 22.12.2018.
- n. It is stated that the Chief Engineer, SLDC in response to the it's representation vide dated Lr. No. CE (SLDC) / SE (SLDC) / DE (SCADA) / F. BVM2 / D. No. 214 dated 22.05.2018, has indicated that IO system is ready and the communication was established from it's plant to the SLDC. Further, vide its representation dated 15.02.2019, has submitted that the real time data will be available whenever, the plant is synchronized to the grid.
- Ο. It is stated that the moment intimation or notice is given by the project developers, that the plant is ready for SCOD. It is the duty of the DISCOM to carry out the necessary inspection within a reasonable time period and grant synchronization. In this case the respondent though was reminded 'n' number of times, they just remained silent and not even bothered to conduct inspection. Therefore, the conduct of the DISCOM in not acting on it's request for inspection cannot be countenanced. Further, it had invested several crore of rupees either by way of equity or loans from the banking/financial institutions, any denial of synchronization or LTOA to it will amounts to violation of the provisions of the Act, 2003 and the project becoming unviable / NPA and thereby causing burden to the financial institutions and general public at large. It is stated that in a similar O.P. filed by another generator who sought for synchronization of their project vide O. P. No. 2 of 2020, this Commission vide its order dated 12.11.2021 has allowed the O. P. as prayed for.

5. The Commission has heard the counsel for the petitioner and the representative of the respondents in the matter on the dates mentioned in the preamble to this order. It has perused the material available on record. The submissions made on the relevant days of hearing are briefly extracted below:

Record of proceedings dated 23.09.2021:

"... The advocate representing the counsel for the petitioner stated that the counsel is unable to attend the hearing due to preoccupation in the Hon'ble High Court and therefore, the case may be adjourned to any other date. The advocate also stated that the counter affidavit is yet to be filed in the matter, as it is coming for the first time after notice. The representative of the respondents sought time for filing counter affidavit. The Commission observed that the counter affidavit shall be filed within three weeks duly serving a copy of the same to the counsel for the petitioner through email or physical form and the rejoinder, if any, shall be filed on or before the date of hearing weeks duly serving a copy of the same to the respondents through email or physical form."

Record of proceedings dated 28.10.2021:

"... The counsel for petitioner stated that the counter affidavit had been received and he needs some time to file rejoinder. Accordingly, time is granted for filing rejoinder and the matter is adjourned. The rejoinder, if any shall be filed on or before 12.11.2021 duly serving a copy of the same on the respondents either physically or through email and the proof of such service may be filed with the Commission."

Record of proceedings dated 15.11.2021:

"... The advocate representing the counsel for petitioner stated that the rejoinder has been filed by sending it through email. However, the representative of the respondents stated that certain pages (page 4 and 5) of the rejoinder are missing in the email copy. The Commission directed the counsel for petitioner to furnish the missing pages to the respondents. The representative of the respondents sought adjournment to go through the rejoinder. In view of the request of the respondents and no objection from the counsel for petitioner, the matter is adjourned."

Record of proceedings dated 20.12.2021:

"... The counsel for petitioner stated that the matter involves synchronization of the project to the grid by extending feasibility accorded by the licensee. The project is not for sale to the DISCOM but it is a captive consumption. The petitioner was originally given two years time while according feasibility in the year 2015. Due to several factors, the same could not be completed and as such, the petitioner sought time of extending the feasibility granted earlier by the licensee. Before granting the feasibility, the licensee took nine months period to accord the same. The same benefit is not extended to the petitioner beyond the period of two years of time granted while according feasibility. The petitioner made a representation before conclusion of the validity of the feasibility, but the respondents did not reply the same. For the past four years, the petitioner is languishing without generating any power.

The counsel for petitioner stated that the Commission had, in fact, accepted the directions of the government under section 108 of the Act, 2003 in respect of extension of SCOD where the licensees have agreements for power supply. This case does not involve the sale of energy to the DISCOM, however, extension granted by the Commission upto 30.06.2017 cannot be refused to the petitioner. The Commission also considered further period upto 31.10.2017 on a case to case basis and allowed the extension of SCOD in several cases. Applying the said principle, the petitioner should have been given the same benefit of extending the feasibility and synchronizing the project.

The counsel for petitioner stated that despite requesting the respondents that the project be synchronized by stating that the project is completed, by duly taking inspection, no action came forth. It was only in December, 2018 that the officers of the licensee took steps to inspect the project, but even then, no order of synchronization was made. He relied on the order passed by Hon'ble High Court in one of the similar writ petition and an order passed by the Commission. Therefore, the petitioner is before the Commission for extending the feasibility and directing the licensee to synchronize the project.

The representative of the respondents stated that the petitioner had never communicated about the completion of the project. The extension of the feasibility cannot be done beyond the period granted by the licensee. The petitioner had delayed the project and never informed the licensee about completion of the project inspite of the officers of the licensee requesting for the same through email. The orders relied upon by the petitioner is neither relevant nor appropriate. It is the responsibility of the developer to initiate the action from the stage of the procurement of land to the stage of synchronization of the plant. It appears that the petitioner has not chosen to make any efforts in the matter. It is now alleging that the licensee did not extend the time period of feasibility to the project to be synchronised. The petitioner cannot allege that inspection had never been taken place. The same is undertaken in December 2018 and certain further information had been requested to be furnished and the same had not been done. The petitioner made several submissions that it had represented to the respondents but without any basis. In any case, the petitioner is not entitled to any relief."

- 6. The issue that arises for consideration in this petition is that
 'Whether the petitioner is entitled to the reliefs as claimed by it?'
- 7. The Electricity Act, 2003 has delicensed generation of electricity, encourages private participation in the interest of overall growth of electricity industry and while placing other connected activities of transmission, trading and distribution under regulatory control, as also while assuring non-discriminatory open access to the persons and entities who seek undertake sale of energy to third parties and / or intend to use network for captive consumption of the energy generated.
- 8. The present petition has been filed under section 86 (1) (c) and (e) read with Section 42 of the Act, 2003, which are reproduced hereunder:

"Section 86. (Functions of State Commission): ---

(1) The State Commission shall discharge the following functions, namely:-

... ...

(c) facilitate intra-state transmission and wheeling of electricity;

... ...

(e) promote co-generation and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person,

and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a distribution licensee:

... ..."

"Section 42. (Duties of distribution Licensee and open access): ---

- (1) It shall be the duty of a distribution licensee to develop and maintain an efficient co-ordinated and economical distribution system in his area of supply and to supply electricity in accordance with the provisions contained in this Act.
- (2) The State Commission shall introduce open access in such phases and subject to such conditions, (including the cross subsidies, and other operational constraints) as may be specified within one year of the appointed date by it and in specifying the extent of open access in successive phases and in determining the charges for wheeling, it shall have due regard to all relevant factors including such cross subsidies, and other operational constraints:

... ... "

- 9. Section 86 (1) (e) of the Act, 2003 gives a thrust to the promotion of generation of electricity from renewable sources of energy which can be achieved only by the sustained efforts of all the stakeholders. Section 42(2) of the Act,2003 empowers the Commission to specify the extent of open access and in determining the charges of wheeling with due regard to all relevant factors including such cross subsidies and other operational constrains.
- 10. The GoTS has brought into force the TSPP 2015 on 01.06.2015 with the intent of promotion of solar power generation in the State of Telangana. It is appearing that, the petitioner was intended to establish the solar power project under the said policy i.e., TSPP 2015. The contents of this policy are no longer in operation as it is applicable for 5 years from the date of its notification, in the absence of any other rule or policy the same is only a guiding factor. The case of the petitioner is on the purported acts of omission and commission of TSSPDCL in not synchronising its 7 MW solar power plant despite several requests.
- 11. The undisputed facts of the case are as under:

- i. On 16.10.2015, the petitioner had submitted an application to TSSPDCL for grant of technical feasibility to set up solar power project at Siddapur Village, Jharasangam Mandal, Sanga Reddy District to be connected at 33 KV Jharasangam feeder emanating from 33/11 KV Chillepally substation.
- ii. The TSSPDCL had confirmed technical feasibility vide letter dated 09.12.2015 for grid connectivity at 33 kV level for the aforesaid project subject to certain conditions. The following are the few of the conditions referred in the technical feasibility:
 - (a) That petitioner to furnish Bank Guarantee (BG) for the validity period of two years and two months with one month additional claim period from any nationalized bank for Rs. 2,00,000/- per MW of proposed capacity within 45 days, ensuing the commissioning of the said project within two years period. Further, in the application form itself it is mentioned that the security deposit in the form of BG will be refunded if the project is commissioned within stipulated time and in case the developer is unable to complete the project within stipulated period the security deposit shall be forfeited besides encashment of BG:
 - b) That petitioner should provide communication system that is SCADA / DAS to transfer the Real Time Data to the SLDC / TSTRANSCO;
- iii. In compliance to the stipulated conditions in the letter of confirmation of technical feasibility, the petitioner furnished the BG dated 23.12.2015 for an amount of Rs. 14,00,000/- for 7 MW. Accordingly, the petitioner was to commission the project by 22.12.2017 i.e., Scheduled Date of Commissioning (SCOD) within two (2) years from the date of BG.
- iv. As on the scheduled date of commissioning the petitioner has not completed the project.
- v. When the respondent No. 2 became entitled to encash the BG as penalty for delay in commissioning the project in terms of technical feasibility, the petitioner to avert a situation of recovering the bank quarantee had voluntarily furnished DDs for an amount of

- Rs.14,00,000/- (Rs.9,00,000/-vide DD No.749234 dated 26.12.2017 and Rs. 5,00,000/- vide DD No.749235 dated 26.12.2017) in lieu of the BG, further requested the respondents not to encash the performance bank guarantee. Accordingly, the Respondent No.2 encashed the DDs.
- vi. The standing position of project as submitted by the petitioner in its letter dated 17.07.2018 is that all works which even includes SCADA have been completed and the plant is ready for synchronisation.
- 12. The contention of the petitioner that there is no financial exposure or any commitment that DISCOM would be bound by as the entire energy generated by the petitioner project is utilized by it for captive purpose. The Commission views that DISCOM has universal obligation and has to supply to all consumers in its area of supply who request for supply, even to those captive consumers on their request, in the event of delay in commissioning of captive power plant.
- 13. The petitioner has sought to draw parallel about the projects which were intended for sale of power to the licensee whose SCOD was considered by the Commission for extension with the directions of the Government with this case. Such comparison cannot be made as the said extension of SCOD was with reference to delay in execution of the project and grant of extension of timeline by the Government for the solar power projects established to sell the power generated to the licensee and whereas the case of the petitioner is power plant proposed to be set up for third party sale, as mentioned in application for grant of connectivity. Further, the time period stipulated for SCOD of similar capacity solar power projects for sale to licensee is one (1) year from the date of PPA, whereas in the instant case it is two (2) years from the date of submission of BG, as such no parallel can be drawn in respect of both the matters.
- 14. Reference has been drawn by the petitioner to the order passed by the Hon'ble High Court of Telangana in a matter filed by M/s. NVNR (Ramayampet II) Power Plant Private Limited against the TSSPDCL in W. P. No. 25092 of 2018 and which was allowed by the Hon'ble High Court. The facts therein are quiet contrary to the facts available in this case and the case of the petitioner is far better case than the case of the writ petitioner before the Hon'ble High Court.

- 15. The Commission is of the view that the licensee should have properly responded to the petitioner's representations seeking extension of technical feasibility and communicated to the petitioner, as to its ability or inability to connect to the grid, to allow open access and if so for what reasons.
- 16. The Commission notices that the petition was not filed diligently due to various reasons but, it in itself does not mean that the petitioner is not entitled to any relief at all leaving apart the penalties, which it had paid for delaying the project beyond the feasibility.
- 17. Section 86 (1) (e) of the Act, 2003 mandates promotion of generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person.
- 19. In fulfilment of this mandate, the Commission deems it fit to consider the case of Petitioner as a special consideration with respect to synchronization of the petitioner's 7 MW solar power project. Therefore, the Commission directs the Respondent No.2 to facilitate synchronization of the petitioner's solar power project of 7 MW capacity and complete the same within 30 days of this Order.
- 19. Subsequently, the petitioner is at liberty to apply for LTOA for captive use / 3rd party sale to scheduled consumers in accordance with the Terms and Conditions of Open Access Regulation No.2 of 2005. The Commission directs the Respondent No.1 to facilitate grant of long term open access to the Petitioner. In doing so, the respondent No.1 shall keep in mind and it shall give effect to the provisions under Act, 2003 and regulations made thereunder insofar as LTOA is concerned.
- 20. The Commission upholds the act of Respondent No. 2 in encashing the performance security deposit of the petitioner in terms of technical feasibility as the project is not completed within the scheduled date. At the same breath, the petitioner is not entitled to refund of the same.
- 21. Subject to the observations made in above paragraphs, the petition is allowed to that extent, but in the circumstances, no costs.

This order is corrected and signed on this the 09th day of February, 2022. Sd/- Sd/- Sd/-

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

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