THE STATE ELECTRICITY OMBUDSMAN

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APPEAL PETITION NO. P/103/2015

(Present: V.V. Sathyarajan) Dated: 26th August 2015

Appellant : Sri Beby Mathew

M/s Mathewsons Food Specialties (P) Ltd. Kaloor, Kochi 682017

Respondent : 1. The Deputy Chief Engineer,

Electrical Circle, Perumbavoor, Ernakulam

2. The Special Officer (Revenue) Vydhyuthibhavanam, KSEB Ltd, Pattom, Thiruvananthapuram.

ORDER

Background of the case:

The appellant, M/s Mathewsons Food Specialties (P) Ltd, Kaloor, Ernakulam is an HT IV consumer with consumer code 13559600010401 and having Contract Demand of 125 KVA under Electrical Section, Valayanchirangara. The appellant is a Private Limited Company engaged in the manufacture of SARO brand/ private labelling of frozen range of heat and eat/ ready to cook vegetarian food products. The factory of the appellant is situated at B-32, Kinfra Industries Park, Nellad P.O., Ernakulam district.

The grievance of the appellant is against the wrong and incorrect fixation of tariff by the KSEBL under HT lV Commercial whereas the appellant is eligible to get a classification under HT-1 Industrial tariff from the date of connection namely 26-06-2011. Aggrieved by this, the appellant filed a petition before the CGRF, Ernakulam which was dismissed vide order no. CGRF-CR/Comp.122/2014-15 dated 19-02-2015. Challenging the decision of the CGRF, the appellant approached this Authority by filing an appeal petition on 18-03-2015.

Arguments of the appellant:

1. The grievance of the appellant is against the wrong and incorrect fixation of tariff by the KSEBL under HT IV Commercial whereas the appellant is eligible to get a classification under HT-1 Industrial tariff from the date of connection namely 26-06-2011. The manufacturing process inside the unit of the appellant is given hereunder:

- 2. Raw material input such as wheat flour, rice flour, coconuts, fruits and vegetables are procured from various sources. They are thoroughly checked to verify its compliance to quality and quantity and specifications by set guidelines.
- 3. Checking & Weighing
- 4. Sorting & Grading
- 5. Cleaning/Sieving/Peeling/Mixing
- 6. a. Blanching b. Steaming c. Sterilization d. Cooking e. Frying.
- 7. a. Cutting various shapes b. shredding c. grating d. mashing e. Powdering f. Cooling
- 8. a. weighing b. Packaging c. Sealing.
- 9. a. Bar coding b. Printing Production & Expiry Date c. Batch lot Printing.
- 10. a. Plate freezing or b. Blast Freezing minus 38 to 40 Deg C for 1 to 3 hours.
- 11. a. Packing in Master Carton b. Master label printing c. Print ship/order Marking and Sealing.
- 12. Storing at minus 18 Deg C for consolidation/logistics purpose.
- 13. Loading to 20ft/40ft Reefer container under minus 18 Deg C from Chill room to Exports/Sales.
- 14. End Products are:
 - 1. porotta variants plain paratha, Aloo paratta, Butter porotta, Onion paratha Laacha paratha, Malabar Porotta, Kerala Porotta, wheat porotta, coin porotta etc,
 - 2. chappati variants Roti, Naan, rumali Roti, wheat Chappati, Fulcha, phulka and dry chappati.
 - 3. idly sambar.
 - 4. idappam white, brown rice and Rava
 - palappam,
 - 6. puttu Rava, wheat & Rava, T. Dosathattu, plain, Masala, Ghee roast, Onion Oothappam
 - 7. Banana fry,
 - 8. Banana Roast,
 - 9. steamed banana,
 - 10. EfAyada,
 - 11. Halwa,
 - 12. Jeleabi,
 - 13. Neyaappam,
 - 14. Unniappam,
 - 15. parippuvada,
 - 16. samoosa variants,

- 17. spring Rolls,
- 18. cutlets.
- 19. sambar Mix,
- 20. coconut grated,
- 21. Coconut sliced,
- 22. Avial Mix,
- 23. Okra,
- 24. Tapioca,
- 25. yam,
- 26. Koorka Chinese potato
- 27. Poori Masala,
- 28. Drumstick etc.

The process inside the factory of the appellant involves very clearly conversion of raw material into various new products which cannot be reverted to raw material. Therefore, the raw materials undergo complete manufacturing process inside the factory.

- 2. The HT IV commercial tariff is now applied by the KSEB Ltd to the appellant under a total misconception regarding the operation inside the unit. The KSEB Ltd has misunderstood the process inside the unit as that of a freezing unit only. If some raw rice, tapioca or radish is simply kept inside the cold storage it cannot become an end product suitable for heat and eat. Blanching, sterilisation, steaming, cooking and thereafter freezing and keeping it in minus 18 degree centigrade are all part and parcel of the manufacturing process. In the circumstances the KSE Board is legally bound to provide HT-1 industrial tariff to the appellant considering the various manufacturing activities in the unit.
- 3. The tariff applicable to the appellant factory is HT 1 industrial as can be clearly seen from the latest tariff notification dated 14-8-2014 in OP No 9/2014 of KSERC quoted below:

HIGH TENSTON_1 - industry HT-1 (A) Tariff applicable to general purpose industrial load of all classes of Consumers listed in LT-IV (A) category availing supply of electricity at high tension.

LT-IV (A) Tariff applicable for general purpose industrial loads (single or three phase) which include manufacturing units, grinding mills, flour mills, oil mills, rice mills, saw mills, ice factories, rubber smoke houses, prawn peeling units, tyre vulcanizing/retreading units, workshops using power mainly for production and/or repair, pumping water for non- agricultural purpose, public waterworks, sewage pumping, power laundries, screen printing of glass ware or ceramic, printing presses including presses engaged in printing dailies, bakeries (where manufacturing process and sales are carried out in the same premises) diamond cutting units, stone crushing units, book binding units with allied activities, garment making units, SSI units engaged in computerized colour photo printing, audio/video cassette/CD manufacturing units, seafood processing units, granite cutting units (where boulders are cut into sheets in the same premises), cardamom drying and curing units, and units carrying out extraction of oil in addition to the filtering and packing activities carrying out in the same premise

under the same service connection, manufacturing rubber sheets from latex, telemetry stations of KWA, dairy, processing of milk by pasteurization and its storage and packing, soda manufacturing units, plantations of cash crops, all non-agricultural pumping, drinking water pumping for public by Kerala Water Authority, corporations, municipalities and Panchayath, electric crematoria, pyrolators installed by local bodies.

- 4. The tariff applied by KSEBL to the appellant commercial which is quoted as follows is HTIV Tariff for commercial consumers such as shops, other commercial establishments, for trading, showrooms, display outlets, business houses, hotels and restaurants (having connected load exceeding 1000 W), private lodges, private hostels, private guest houses, private rest houses, private traveller's bungalows, freezing plants, cold storages, milk chilling plants, bakeries (without manufacturing process), petrol/diesel/ LPG /CNG bunks, automobile service stations, computerized wheel alignment centres, marble and granite cutting units, LPG bottling plants, house boats, units carrying out filtering and packing and other associated activities using extracted oil brought from outside, share broking firms, stock broking firms, marketing firms.
- 5. It may be noted that Dairy, processing of milk by pasteurization and its storage and packing and sea food processing units are all included in HT-1 industrial tariff. Operation inside the factory of the appellant is exactly the same. The only difference is that in the place of milk or sea food, the appellant is processing vegetates and cereals.
- 6. In the factory of the appellant raw materials such as rice, wheat, atta, maida, Bengal gram, black gram, vegetables, spices, fruits, coconut, milk, cooking oil, salt etc are subjected to the process of cleaning, sieving, grinding, cutting, slicing, mixing, cooking through various process of boiling, frying or baking. The following machineries are used in the manufacturing process. Electric coconut shell remover, Vegetable cleaner, Vegetable cutter, Automatic peeler, Automatic shredder, Automatic chappati and samoosa sheet making machine, Ammonia plate freezer, automatic ceiling machine, automatic carton and punch marking machine, Automatic tunnel shrink wrapping machine, R&D lab equipments, Cold room chillers plant, Effluent treatment plant.

After cooking and inspection, the products are packed in consumer packages and is plate frozen/blast frozen and then stored in cold storage for shipment. The freezing plant is an unavoidable part of the manufacturing process as in sea food and meat industries.

7. The KSEBL has misunderstood the entire factory as merely a freezing unit and HT lV tariff is applied. This is absolutely baseless and wrong.

The appellant has been subjected to serious discrimination in the matter of fixation of tariff from the KSE Board. The Bacon factory under Meat Products of India Ltd, Koothattukulam under Electrical Circle, Perumbavoor is granted HT-1 industrial tariff. In that factory, meat is cut into pieces and converted to various ready to cook meat products and kept in freezer. Appellant who is doing cutting and manufacture of vegetable products is discriminated in the matter of tariff by imposing HT IV commercial tariff. If meat and seafood plants are classified under HT-1, certainly the appellant factory is also entitled to get the very same classification, because the manufacturing process of raw

material to final product in the appellant factory is more laborious and complex than in a seafood or meat processing plant.

- 8. The agreement happened to be executed by the appellant under compelling circumstances in order to avail electricity connection for starting operation of the factory, because at that point of time the KSEB refused to provide electricity connection in any tariff other than HT IV commercial to the appellant. The appellant waited more than three months for electricity connection, after investing more than 5 crores for completion of factory. Appellant was constrained to commence production to meet bank loan repayment schedule deadline. Appellant had also invested in the purchase of 250 KVA transformer in the factory premises. There was no option but to sign agreement in HT IV commercial tariff at gun point in order to save the factory from becoming a Non Performing Asset from banker's perspective. The fact remains that immediately on receiving the first demand, the appellant submitted Annexure A3 and A4 objections before the Deputy Chief Engineer, Perumbavoor and they are kept aside by that officer.
- 9. The above fact is conveniently suppressed in the statement of the KSEBL. The protest raised by the appellant against the imposition of HT IV commercial tariff was bound to be considered and disposed of by the Deputy Chief Engineer. The appeal of the appellant is not against the fixation of tariff by the Regulatory Commission whereas it is against the wrong application of the commercial tariff by the KSEBL to the appellant. HT-I industrial tariff includes general purpose industrial load and the consumption of electricity in the premises of the appellant comes under that category.
- Regarding objections b and c raised by the Deputy Chief Engineer, the appellant 10. submitted before the CGRF that if sea food processing units and meat food processing and storage units falls under HT1 industrial tariff, definitely the appellant unit where vegetables, fruits arid cereals are converted to ready to heat and eat food products and preserved in freezers for consumption are also entitled to get the benefit of industrial tariff. In a sea food processing unit, fish and various marine products are de-headed, deshelled, cleaned, then plate frozen, individually, quick frozen and then converted to various products and stored in freezers ready for consumption. Therefore the present action on the part of KSEBL in not granting HT1 industrial tariff to the consumer amounts to discrimination among equals. In the factory of the appellant, raw vegetables, fruits and cereals/grams are processed and converted to heat and eat products suitable for consumption. Therefore the contention raised by the KSEBL is not correct. Moreover the KSEBL has admitted that there is manufacturing process in the factory by stating that majority of the loads is to meet the freezing and cold storage. The KSEBL ought to have noticed the important fact that freezing is a necessary ingredient of the manufacturing process in the unit of the appellant. The comparison of the operation inside the factory of the appellant to that of tea packing or LPG bottling units by the KSEBL in their statement is meaningless. In tea packing units, tea powder is packed in packets and in LPG bottling units, Liquefied Petroleum gas is bottled in cylinders. There is no manufacturing process in those activities because tea powder or LPG is not manufactured there. If the appellant was simply packing rice, wheat, gram, vegetables, fruits as such, the contention is correct. Here the said raw materials are converted to heat and eat final products and is being packed which are to be kept in frozen condition until consumption.

- 11. The GGRF approached the issue only with respect to the contentions raised by the KSE Board. The contentions raised by the appellant were ignored and a totally one sided order is passed.
- 12. The basic contention that complaints were admittedly received by the Deputy Chief Engineer, Perumbavoor and the Special Officer Revenue regarding wrong fixation of tariff in 2011 itself and that those complaints were not acted upon were also not considered by the CGRF.
- 13. The CGRF ought to have found that the activity inside the unit of the appellant comes under general purpose industrial load and the consumption of electricity in the premises of the appellant comes under that category entitling HT1 industrial tariff. The CGRF also failed to notice that vegetable food processing industry is not included in the tariff order by the Regulatory Commission under HT lV commercial category and the same is a purely industrial activity and also that freezing and cold storaging forms integral part of this industry.
- The CGRF ought to have found that ice cream industry is a similar industry where major portion of the electricity consumption is for freezing and storage and the same is included in industrial tariff by the KSEBoard Limited. There also freezing and cold storage is an integral part of manufacturing activity.
- The CGRF failed to consider the contention raised by the appellant regarding HT 1 tariff given to Bacon factory, Edayar where meat is cut into pieces and various products and kept frozen for sale/export. If meat products can be given the industrial tariff, why the same benefit is denied to similarly placed vegetable processing units. The only reason stated by the CGRF for rejecting the claim of the appellant is that in tariff order, vegetable processing units are not specifically included under HTI industrial tariff. But it comes under general purpose industrial load mentioned in HT 1 industrial tariff.
- 16. The name of meat processing or icecream units is not specifically included in HT I industrial tariff whereas they are given industrial tariff by the KSE Board. Moreover, the name of vegetable processing units is not included in HT IV Commercial tariff also. Without such inclusion in HT IV tariff, how can the KSEBL charge the unit under HT IV commercial? From the conduct of the KSEBL and the CGRF, it is crystal clear that the CGRF acted only in accordance with the financial interest of the KSEBL.

The appellant has also submitted additional arguments notes in which it is stated that similar industrial units had approached the Hon'ble Ombudsman in appeal petition No. P/16/08, P/22/08 and P/24/08 and they were granted industrial tariff by the Authority as per order dated: 12-11-2008.

Arguments of the Respondent:

1. M/s Mathewsons Food Specialties (P) Ltd, an HT consumer having Contract Demand of 125 KVA entered into an agreement with the Kerala State Electricity Board on 16.05.2011, for availing of power supply running their factory for processed foods. The supply was energised at HT IV supply tariff as detailed in the tariff notification issued by the Kerala State Electricity Regulatory Commission. It is submitted that consumer is

aware of the rates of the said category. A mutual agreement is conclusive one. If there was no commercial activity, there was no reason why the appellant should have entered into such an agreement taking over to pay charges at HT-IV commercial tariff. Now the appellant contends that they are not pursing any commercial activities to absolve them from the contractual obligations.

- 2. State Commission categories consumers depending upon their load and nature of use involved whether it be in HT industrial, commercial etc. It may be noted that the printing presses engaged in printing of newspapers, and also Water supply schemes are included in the HT I industrial. As per the tariff notification then in force, the nature of activities of the consumer is not fall under the one enumerated in HT-I Industrial category. HT-II covers that of public offices under state/central government; whereas HT-III covers those of agricultural category. Other category generally termed as HT-IV commercial-l covering tariff applicable to airports to business houses to cold storage and freezing units. Since the nature of the firm is the one involving process one and no new product is produced and majority of the loads of the consumer is to meet the freezing and cold storage the consumer is included in the HT IV category.
- 3. Appellant stated that they engaged in the activity of procurement of raw vegetables/tubers, washing, peeling off, cutting the same into pieces and market the final products. In the stated process there is no new product or material created. It is just like packing of tea and filling of LPG by bottling Plants like Hindustan Petroleum Corporation Ltd., Indian Oil Corporation. From the submission of the petitioner it is crystal clear that the activities mainly cover storage and processing. LPG Bottling Units are included in HT-IV category. Hon'ble Appellate Tribunal for Electricity upheld the decision of the KSERC in classifying the LPG Bottling Plants in HT IV category.
- 4. It is submitted that functioning of industry is governed by the rules and regulations issued by the Central/State Government as the case may be and depending on the specific nature of the industry; various authorities are prescribed for giving necessary certificates. For getting a HT connection under erstwhile Terms and Conditions of Supply, 2005, the necessary documents required are energisation approval from the Electrical Inspector along with approved schematic diagram, ownership certificate issued by the local authority, test and completion report of the installation, connected load details of equipments etc. Agreement is executed for availing load of 125 KVA at HT IV tariff.
- 5. Tariff of different supply voltage and also categorization of consumers are done by the State Electricity Regulatory Commission. Based on the nature of industries, the agreement authority included the petitioner in HT-IV commercial category. It may be noted that Tea Plantations are included in Industrious activity; whereas tea packing under commercial category so is the case with packing of oils.
- 6. Executing of agreement is on mutual basis. There is no question of coercion or force in executing the agreement. It is true that there is difference in tariff between HT-l (Industrial) HT-IV (commercial) and financial commitment is involved. The complaint is well aware of the financial implication. In order to escape from contractual obligations the appellant now takes a different stand. The bills raised by the respondent distribution licensee are as per the terms of contractual agreement, tariff notification issued by the

Kerala State Electricity Regulatory Commission. The bills issued to the consumer are as per the rules in force and there is no violation of act, Rules or Regulations.

- 7. Since the tariff applicable to M/s Mathewsons Food Specialities (P) Ltd. is HT-IV tariff and as such no question of refund arises. K.S.E. Board has not billed the consumer over and above the rates approved and ratified by KSERC. It is true that with the advent of technology and trade related practices; conventional primary, secondary, and tertiary industries pave way to new industrial groupings. It may be noted that in the regulated environment, while fixing the tariff and regulations the regulators concerned for example, in electricity sector, Electricity Regulatory Commission, considered entire gamut of issue. Technological innovations and new business practices and models are incorporated based on the objections and suggestions made by the stakeholders at public hearing.
- 8. The CGRF vide order dated I9.2.2015 decided that "the tariff to any consumer should be based only on the tariff issued by the State Commission. Hon'ble Commission finalises the tariff order only after analysing the suggestions and objections filed by the stakeholders in the electrical industry and public hearing. The Forum should not find reasons for food industries except sea food processing in the categories described under HT -1 in the tariff order". The appellant tries to make an attempt that their firm is purely of industrial one". The process and activities of the consumer as far electricity tariff are concerned, fall under HT- IV Commercial category. Petition of the consumer lacks merits and deserved to be dismissed with costs.

Analysis and findings

A hearing of the Case was conducted in my chamber at Edappally, Ernakulam, on 12/06/2015. The Counsel of the appellant, Sri Jose J. Matheikal, and Sri Beby Mathew were present for the appellant's side and Sri Santhosh P. Abraham, Assistant Executive Engineer, Electrical Sub Division, Velloorkunnam, Sri K. Sukumaran, Accounts Officer, O/o the Special Officer (Revenue) and Sri Tito. V. William, Nodal Officer, Electrical Circle, Perumbavoor represented the respondent's side. Both sides have presented their arguments on the lines as stated above.

The brief facts and circumstances of the case that led to filing of the petition before this Authority are narrated above. On examining the petition of the appellant, the statement of facts filed by the respondent, the arguments in the hearing and considering all the facts and circumstances of the case, this Authority comes to the following findings and conclusions leading to the decisions.

The main issue to be decided in this case is whether the appellant, an HT consumer engaged in the manufacture of frozen range of heat and eat/ready to cook vegetarian food products, named Mathewsons Food Specialties (P) Ltd, will fall under commercial or industrial tariff.

The appellant argues that in their factory, raw vegetables, fruits and cereals/grams are processed and converted to heat and eat products suitable for consumption. The vegetable food processing industry is not included in the tariff order under LT IV commercial category and the same is purely industrial activity and also freezing and cold storaging forms integral part of this industry. He has pointed out that the Bacon factory

where meat is cut into pieces, processed and converted to various products and kept froze for sale, is assigned HT I industrial tariff. The sea food processing and storage and meat processing and storage units are also provided with HT I industrial tariff by the KSEBL. The only reason for rejecting the claim of the appellant is that in the tariff order, vegetable processing units is not specifically included under HT I tariff. The appellant argues that in the tariff order, the vegetable processing units are also not included in HT IV commercial tariff. It is also pointed out that the name of meat processing and ice cream units are not specifically included in the HT I tariff whereas they are given in industrial tariff by KSEBL.

In the counter statement, the respondent has stated that the nature of the firm is the one involving process one and no new product is produced and majority of the loads of the consumer is to meet the freezing and cold storage and hence the consumer is included in the HT IV category. Further the respondent contented that the electrical supply to the consumer is governed by the agreement executed between the KSEB and the consumer. Tariff notification issued by the KSERC forms part of the agreement. The appellant entered into an agreement with KSEB on 16-05-2011, for availing of power supply running their factory for processed foods. A mutual agreement is conclusive one.

On going through the records, it is found that on receiving the first demand notice, the appellant submitted objections before the Special Officer (Revenue) and the Deputy Chief Engineer, Perumbavoor against assigning HT IV tariff and to consider under HT I tariff, but not responded by him. The main dispute relates to the tariff assigned to the appellant's factory.

The provisions in Section 61 to 65 of the Electricity Act, 2003, read as;

- 62. Determination of tariff: The Appropriate Commission shall determine the tariff in accordance with the provisions of the Act.

The Kerala State Electricity Regulatory Commission is the empowered body, as per the Electricity Act, 2003, to frame the power tariff rules for different categories of consumers and its rates. The KSEB is supposed to assign the power tariff to the consumers, based on the notifications and directions issued from time to time, by the KSERC, which is the statutory empowered body to classify the appropriate tariff of a particular class of consumers. The tariff of a consumer is fixed based on the purpose or the activity for which the electrical energy is utilized. In this case, the respondent has assigned the tariff of HT IV commercial because majority of the load in the premises is for freezing and cold storage. But according to the appellant, freezing and storaging is only a part of the activities. In the tariff order issued by KSERC, there is no specific classification regarding the tariff to be assigned in the case of food processing units, though the freezing and cold storages included in tariff IV HT category. As per the tariff order HT I industrial tariff includes a general term industrial consumers. It is seen that the sea food processing

and storage and meat processing and storage units are assigned with HT I industrial tariff. In this case also, it is convinced that manufacturing activities exist in the premises and various products created there.

Further this Authority is of the view that the order dated: 29-08-2008 issued by KSERC on petitions Nos. OP 39/08 to 68/08 is relevant in this case also. "LT consumers who are engaged in the freezing and cold storage alone shall be billed under LT VII A commercial as provided in the tariff order 2007". The limit of 20% of freezing load is applicable only to dairy farms and chilling plants and need not be made applicable universally to consumers other than milk chilling and dairy farms. The Commission has also clarified that there was no intention to bill all consumers who have more than 20% of connected load and for freezing and cold storage under LT VII A tariff while providing the Note (e) under LT IV tariff (Para 35).

The appellant has stated that the agreement happened to be executed under compelling circumstances in order to avail electricity connection for starting operation of the factory, because at that point of time the KSEB refused to provide electricity connection in any tariff other than HT IV commercial. It is found that though the appellant challenged the bills under commercial tariff vide his letter dated 06-07-2011 addressed to the Special Officer (Revenue), KSEB and a letter dated 12-07-2011 addressed to Deputy Chief Engineer, KSEB Perumbavoor, no further follow up has been taken by him till he submitted a petition dated 21-10-2014 before CGRF. The Supply Code, 2005 has not specified any provisions regarding the procedures to be followed in the case of tariff change application / wrong classification of tariff. It is a fact that the respondents had failed to act properly on the requests submitted by the appellant.

The Supply Code, 2014 clearly indicated the procedures to be followed in the case of tariff change application which reads as follows: *As per Regulation 98 of Supply Code,* 2014 (1) if a consumer wishes to change his consumer category he shall submit an application to the licensee in the format given in Annexure 10 to the Supply Code and the licensee shall process the application as per the relevant provision of the Code.

On going through the certificates issued by the District Industries Centre, Joint Director of Factories and Boilers and Food, Safety & Standards Authority of India, Chennai it can be seen that the appellant's unit is an industrial one. Further the activities carried out in the appellant's unit are clearly distinct from the activities purely carried out in a commercial unit. The contention of the respondent that the process and activities of the appellant as far as electricity tariff are concerned fall under HT IV commercial category is without any valid reasons. Further, the respondent is also failed to furnish the commercial activities that are taking place in the premises of appellant. In the above circumstances there is no justification for rejecting the claim of the appellant that vegetable processing unit is not specifically included under HT I tariff.

Decision

In view of the above discussions it is decided that the appellant is eligible for HT I industrial tariff from the date of connection i.e., 26-06-2011. Excess amount, if any, remitted by the appellant may be adjusted or refunded against the future bills. Having concluded and decided as above it is ordered accordingly. The appeal is disposed of with

the above directions. The order of CGRF in CGRF-CR/Comp.No.122/2014-15 dated: 19-2-2015 is set aside. No order as to costs.

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	Petition No. P	/103	/2015	/	/Dated:
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- 1. Sri Beby Mathew, M/s Mathewsons Food Specialties (P) Ltd., Kaloor, Kochi 682017
- 2. The Deputy Chief Engineer, Electrical Circle, Perumbavoor, Ernakulam
- 3. The Special Officer (Revenue), Vydhyuthibhavanam, KSEB Ltd, Pattom, Thiruvananthapuram.

Copy to:

- 1. The Secretary, Kerala State Electricity Regulatory Commission, KPFC Bhavanam, Vellayambalam, CV Raman Pillai Road, Thiruvananthapuram-10.
- 2. The Secretary, KSE B Ltd, Vydhyuthibhavanam, Pattom, Thiruvananthapuram-4.
- 3. The Chairperson, Consumer Grievance Redressal Forum, Power House, Power House Buildings, Cemeterymukku, Ernakulam-682 018