

**THE STATE ELECTRICITY OMBUDSMAN**

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**Appeal Petition No. P/049/2023  
(Present A. Chandrakumaran Nair)  
Dated: December-19-2023**

Appellant : Sri. Vijayan Variyath, M/s Pixel Digital-  
Press, Nandini Complex, Near United  
hospital, Kottakkani Road, Kasargod-  
671121

Respondent : The Assistant Executive Engineer,  
Electrical Sub Division,  
Kerala State Electricity Board Ltd.,  
Kasargod, Kasargod(Dist.)

**ORDER**

**Background of the case**

The appellant is an industrial consumer with tariff LT IV A under the electrical Section, Kasargod. The industry is named as "Pixel Digital Press" which is printing the photo, photo albums etc. situated in Nandini Complex located at Kottakkanni in Kasargod District. The appellant availed the three phase connection on 13/02/2017. The ToD metering is done by Digital Electronic Energy meter through CT of ratio 100/5. APTS of the licensee conducted a surprise inspection on 03/04/2023 and found the R- phase current was missing from 3/2018 to 04/2023. Hence a short assessment bill for Rs. 10,36,245/- was prepared and issued to the appellant on 11/04/2023. The appellant has contented the short assessment bill for 5 years and file the petition to CGRF. CGRF issued the order dated 23/08/2023 stating that the appellant is liable to pay the short assessment bill issued by the licensee. Aggrieved by the decision of the CGRF this appeal petition was filed to this authority.

## **Arguments of the Appellant**

Appellant is running an establishment in the name and style as Pixel Digital Press at Kasaragod in a rented building. The appellant started the establishment in the year 2017 in a multi storied building namely Nandini Complex. The appellant has taken two rooms for lease as per the Lease Agreement dated 14.12.2016. Door No. KMC IV/237B is owned by one Muraleesh P.P. and Door No. KMC IV/237-C is owned by Jayalakshmi K.N. As per the lease agreement, the appellant shall obtain power connection from Kerala State Electricity Board Limited in their own name and under the complete responsibility of the appellant to avail the benefits of Industrial Unit from the respective Department under Government of Kerala. After the lease agreement dated 14.12.2016, the appellant applied for electric connection and electric connection was given to the 2 rooms by the Kerala State Electricity Board Limited and the Consumer Number of the appellant is 1166888026158. The tariff is LT 4A. Three phase connection is given to the appellant.

The main functions in the Pixel Digital Press is photo printing, album printing, album designing, A-3 printing, lamination works. There is altogether, 22 staff in the Pixel Digital Press. Out of the 22 staff, there are 5 marketing agents, 2 accountants, 2 computer staff, 3 customer care staff etc. Ever since from the date of electric connection to the 2 rooms, every month the meter reading was taken by the staff of the Kerala State Electricity Board Limited and bills were issued to the appellant on the basis of the meter reading. The appellant was remitting the amounts. The appellant was remitting amount based on the electricity bills without any default. There was no complaint against the appellant regarding the consumption of the electrical energy till 02.04.2023.

On 03.04.2023, the Sub Engineer, Anti Power Theft Squad, Kerala State Electricity Board, Kasaragod and Sub Engineer, electrical Section, Kasaragod conducted a surprise inspection with regard to the meter installed in the premises of the appellant. When they inspected the meter display parameter, it was found that the reading in R phase is 0. Accordingly, a mahazar was prepared by the Sub Engineer, Electrical Section, Kasaragod and the same was signed by the 1st respondent herein and also the Sub Engineer, Anti Power Theft Squad, Kerala State Electricity Board, Kasaragod as witnesses and also the Manager of the appellant. Based on the inspection, a mahazar has been issued to the Manager of the appellant. Nowhere in the mahazar it is stated that the appellant has tampered the meter nor misused the energy. What is stated in the mahazar is that the consumption shown in R-phase is 0 and thereby the Kerala State Electricity Board Limited has suffered financial loss.

It may be noted that the meter reading was taken every month by the staff of the Kerala State Electricity Board Limited and has been issuing bills for the energy consumed by the appellant. On the basis of the bills issued,

the appellant was promptly remitting the bill amount. At any point of time, the meter reader has noticed that the meter installed in the premises of the appellant is defective or running slow or properly functioning or the appellant has tampered the meter. It is the duty of the meter reader to point out if any defects in the meter to the electrical Inspector as well as to the appellant. The meter reader has never informed the Electrical Inspector or the appellant regarding the non-functioning of R-phase as mentioned in the mahazar. Thereafter, the appellant received an order issued by the 3rd respondent herein to the effect that the appellant is liable to pay an amount of Rs. 10,36,240/- for the period from 03/2018 to 04/2023 as short assessment. Along with the order, a calculation statement also furnished showing the amount calculated. The electric connection to the appellant's establishment has been disconnected by the respondents 2 and 3 on 17.05.2023.

The bill dated 11.04.2023 demanding a sum of Rs.10,36,240/- issued by the 3rd respondent herein is per-w illegal, arbitrary and against the various judgments of the Hon'ble High Court of Kerala and also against the provisions contained in the Kerala State Electricity Supply Code, 2014 and the law relating to electricity in Kerala. Challenging the bill dated 11.04.2023 for a sum of Rs.10,36,240/-, the appellant filed a complaint before the 1st respondent. In the complaint filed by the appellant, the 2nd respondent filed a statement and stated that as per Section 134 of the Kerala Electricity Supply Code, 2014, the Electricity Board has the power to recover the amount demanded by issuing a short assessment bill to the consumer. After filing the complaint before the 1st respondent, the 1st respondent ordered to restore the electric connection and accordingly electric connection was restored.

The appellant filed a reply to the statement of respondent. The appellant has clearly stated that he has not committed any default nor he has tampered the meter. The appellant further stated that the meter reader has been taking the reading of the meter and he has been issued bills to the appellant and the bills have been paid by the appellant regularly. The appellant also stated that in the mahazar, there is no allegation against the appellant. The bills were issued without referring the meter to the Electrical Inspector. The calculation is absolutely wrong. The respondents 2 and 3 cannot recover the amount from the appellant from 3/2018 to 4/2023. Nowhere in the Kerala Electricity Supply Code 2014, it is stated that "the respondents can recover the amount from an anterior date. The demand is for 5 years without any legal back ground. Nowhere in the statement filed by the 2<sup>nd</sup> respondent it is stated on what basis the respondents 2 and 3. has derived the amount. The respondents 2 and 3 issued the bill without any basis. The 1st respondent herein passed an order relying Section 134 of the Kerala Electricity Supply Code, 2014 and held that the appellant is liable to pay the amount demanded by the 2nd respondent. It is stated in the order that the respondents 2 and 3 shall not collect any interest or surcharge for

the amount demanded. If the appellant make a request for installments, the respondents shall permit the appellant to remit the amount in 12 equal monthly installments.

**GROUND** : The mahazar as well as the bill dated 11.04.2023 for a sum of Rs.10,36,240/- is per-se illegal, arbitrary and liable to be set aside. The order passed by the 1st respondent in O.P. No. 15/2023-24 dated 23.08.2023 is per-se illegal, arbitrary and liable to be set aside. The meter reader has promptly taking the meter reading every month and on that basis, bills were issued to the appellant and the appellant was paying the bills without any failure. There is no arrears from the appellant. Going by the mahazar nowhere it is stated that the appellant has tampered the meter. What is stated in the mahazar is that the reading in R-phase is 0. If there is any defect in the meter regarding the consumption, it is duty of the meter reader to point out the defect to the Electrical Inspector as well as to the appellant. The appellant has no role at all regarding the reading of the meter. Therefore, the appellant cannot be penalized for the laches or negligence on the part of the meter reader in not pointing out the defects in the meter and therefore, the mahazar as well as the bill issued to the appellant are liable to be set aside. The respondents 2 and 3 have no case that no meter reading has been taken from Phase R from 3/2018 to 4/2023. In such circumstances, the appellant cannot be penalized for the negligence of the meter reader. The short assessment made as per the bill is per-se illegal, arbitrary and without jurisdiction. The respondents 2 and 3 cannot demand the amount from 3/2018 to 4/2023.

A division Bench of the Hon'ble High Court of Kerala has held that if Kerala State Electricity Board Limited has a case that meter was running slow it should have referred the meter for examination by the Electrical Inspector. When that is not done Kerala State Electricity Board Limited cannot realize the amount (by way of short assessment) for the period, when there is no conclusion by the Electrical Inspector to the effect that the meter was faulty during that period. In the case of the appellant, meter reading was taken by the meter reader every month and on that basis bills were issued to the appellant and the appellant was paying the bill without any failure. The meter reader has no case that the R-phase is not reading the current consumption and also that the meter reader has no case that the meter has been tampered. In such circumstances, the appellant cannot be penalized.

Section 134 of the Kerala Electricity Supply Code, 2014, cannot be made applicable in the case of the appellant. Nowhere in Section 134 of the Kerala Electricity Supply Code, 2014, it is stated that the respondents can recover the amounts from an anterior date. Short assessment can be made only if there is any tampering of the meter by the appellant or any misuse of energy. The order passed by the 1st respondent is per-se illegal and liable to be set aside. The respondents 2 and 3 have not stated in the statement filed before the 1st respondent on what basis they have calculated the

consumption of the R phase. Without finding the reason for not functioning the R phase, the respondents 2 and 3 cannot issue a bill for a sum of Rs. 10,36,240/-. The 1st respondent has not considered any of the contentions raised by the appellant before him. The 1st respondent considered the matter solely relying Section 134 of the Kerala Electricity Supply Code, 2014. Section 134 of the Kerala Electricity Supply Code, 2014 cannot be made applicable in the case of the appellant since nowhere it is stated that appellant has tampered the meter or misused the energy and the appellant has consumed excess energy etc. etc. The order passed by the 1st respondent in O.P. No. 15/2023-24 dated 23.08.2023 is per-se illegal and liable to be set aside. Therefore, this Hon'ble Ombudsman may declare that the appellant shall not liable to pay an amount of Rs. 10,36,240/- as demanded by the respondents 2 and 3 for the period from 3/2018 to 4/2023.

## **Arguments of the Respondent**

At the onset we pleaded that the short assessment issued under question is valid in the wide financial interest of KSEBL, since we noticed revenue loss sustained to the KSEBL by the assessment of short unit from 03/2018 to 04/2023 towards the Con. No. 1166888026158 under Electrical Section, Kasaragod. The petitioner is an industrial consumer (LT IVA) under Electrical Section, Kasaragod having consumer No. 1166888026158. The name of the industrial establishment is "Pixel Digital Press", Nandini Complex located at Kottakkanni under Kasaragod District. This three phase service connection is effected on 13.02.2017 with CT operated TOD Digital Electronics Energy Meter (Sl.No. 4184879). Registered connected load is 69325 watts and contract demand is 77777 VA.

Anti Power Theft Squad (APTS) Kasaragod unit conducted a surprise inspection in the premises on 03.04.2023. During the inspection the officials noticed that R phase current was missing, means Energy Meter not recording the consumption of energy through 'R' phase, but current in Y and B phases were shown. For detailed verification, Energy Meter data downloaded by APTS wing. Site Mahazar prepared for this anomalies detected in detail and convinced the manager one Mr. Shinoj K N was present at the time of inspection.

On verification of downloaded data, R phase current missing from 03/2018 to 04/2023. Hence a short assessment bill for Rs 1036240/- has issued by Assistant Engineer, Electrical Section, Kasaragod on 11.04.2023 to the consumer. Meanwhile the Energy meter and CTs replaced on 12.04.2023. The energy meter was found faulty as reported by Assistant Engineer, Electrical Section, Kasaragod. While verifying the consumption details during the above period the effect of R phase current missing can be found. As per Regulation 134 (1) of KSERC supply code 2014 which is states

that, If the licensee establishes either by review or otherwise, that it has undercharged the consumer, the licensee may recover the amount so undercharged from the consumer by issuing a bill and in such cases at least thirty days shall be given to the consumer for making payment of the bill.

According to the testing report received by mail from TMR Kannur of dismantled Energy Meter on 27.06.2023, R phase CT open occurred on 30.01.2018, 14: 50 hrs. Hence the short assessment bill has already issued to the consumer for Rs 10,36,240/- is revised to **Rs. 10,42,554.00 (Rupees Ten Lakh Forty Two Thousand Five Hundred and Fifty Four Only)**. Aggrieved by the Short assessment bill issued by the Assistant Engineer, Electrical Section, Kasaragod, the Appellant filed petition before Hon'ble CGRF, (North) Kozhikode vide OP No. 15/2023-24.

In the order dtd 23.08.2022 in OP No. 15/23-24, the Hon'ble CGRF upheld the short assessment bill issued by the Assistant Engineer, Electrical Section, Kasaragod for Rs. 10,42,554/- without interest and pleased to allow 12 monthly instalments if desired by the Appellant.

Hence it is humbly request to issue necessary orders to recover the loss sustained to the KSEBL and give opportunity to hear the part of KSEBL before the Hon'ble forum.

### **Counter Arguments of the Appellant**

It may be noted that in the mahazar, nowhere it is stated that the appellant has tampered the meter nor misused the energy. What is stated in the mahazar is that the current shown in R-phase is 0 and thereby the Kerala State Electricity Board Limited has suffered financial loss. It may be noted that the meter reading was taken every month by the staff of the Kerala State Electricity Board Limited and he is issuing bills for the energy consumed by the appellant. On the basis of the bills issued, the appellant is promptly remitting the bill amount. At any point of time, the meter reader has informed that the meter installed in the shop rooms of the appellant are defective or running slow or not properly functioning or the appellant has tampered the meter. It is the duty of the meter reader to point out if any defects in the meter to the electrical Inspector. The meter reader has not informed the Electrical Inspector regarding the non- functioning of R-phase as mentioned in the mahazar.

As long as the petitioner has not committed any offence neither tampering the meter nor misused the electrical energy, the respondent cannot demand a sum of Rs. 10,36,240/- from the appellant. The respondent cannot issue a short assessment bill for the period from 03/2018 - 04/2023 without any valid reason. It is an admitted case that a three phase connection was given to the appellant's premises. Every month the meter reader takes the reading and accordingly bills were issued to the

appellant. Based on the bills, the appellant was remitting the electricity charges. At any point of time, the meter reader has complained neither against the appellant nor against the meter. The respondent has no case that the appellant has tampered the meter. In such circumstances, the respondent cannot issue a demand from 2018 to 2023 as stated in the short assessment bill. For the mistake committed by the respondent, sum of the appellant cannot be penalized by demanding a Rs.0,36,240/- that too from 3/2018 to 4/2023. The averment in paragraph 3 of the statement of facts is not fully correct. Nowhere in paragraph 3 of the statement of facts, it is stated that the petitioner has tampered the meter nor misused the electrical energy.

The respondent cannot demand a sum of Rs. 10,36,240/- as short assessment bill from the appellant. Meter reading was taken by the meter reader every month and on that basis, the appellant was paying the bills. There is no amount due from the appellant. The meter reader has not complained about the meter to any of the authorities at any point of time. If the meter is not properly functioning, then it is the duty of the meter reader to report the same to the Electrical Inspector. In this case, the meter reader has not reported any complaint regarding the meter. The procedure adopted by the respondent in calculating the amount is absolutely incorrect. In calculating the amount, the respondent has to place a new meter and on the basis of the consumption in the new meter, electrical bills has to be issued that too for a period of 6 months. The respondent has no authority to issue a bill beyond 6 months. In this case, the demand is from March - April, 2018 to 2023. The averment in paragraph 5 of the statement of facts is absolutely incorrect and denied. The provision relied on by the respondent is not at all applicable in the case of the appellant. In the case of the appellant, the respondent has no case that the appellant has tampered the meter nor misused the energy. The respondent has also no case that the appellant has committed theft of energy. In such circumstances, the respondent cannot invoke Regulation 134(1) of the Supply Code, 2014. The respondent cannot penalize the appellant for the mistake committed by the meter reader. The respondent cannot demand the amount from 2018 to 2023 from the appellant. Without replacing the old meter and checking the old meter, the respondent has calculated the amount. This is evident from paragraph 3 of the statement. The appellant is not at all liable to pay any amount to the respondent. Bills are issued before checking the meter. Meter testing report has been received only on 27.06.2023.

A Division Bench of the Hon'ble High Court of Kerala had held that if Kerala State Electricity Board Limited has a case that meter was running slow, it should have referred the meter for examination by the Electrical Inspector. When that is not done, the respondent cannot realize the amount (by way of short assessment) for the period, when there is no conclusion by the Electrical Inspector to the effect that the meter was faulty during that period. In the case of the appellant herein, meter reading was taken by the

meter reader every month and on that basis, bills were issued to the appellant and the appellant was paying the bill without any failure. The meter reader has no case that R phase is not reading the current consumption and also that the meter is faulty and that the meter has been tampered. In such circumstances, the respondent cannot penalize for the mistake committed by them. As long as the meter is not faulty, the petitioner is not at all liable to pay any amount to the respondent. The only intention of the respondent is to harass the petitioner for the mistake committed by the officials of the Kerala State Electricity Board Limited.

The Consumer Grievance Redressal Forum has not considered any of the contentions raised by the appellant. Consumer Grievance Redressal Forum only considered the contentions of the respondent. It is evident from the order of the Consumer Grievance Redressal Forum that the Consumer Grievance Redressal Forum has not considered the legal contentions raised by the appellant. Therefore, the order of the Consumer Grievance Redressal Forum has to be set aside. In the above circumstances, it is respectfully prayed that the order dated 23.08.2023 in O.P. No. 15/2023-2024 of the Consumer Grievance Redressal Forum (North Region), Kozhikode and the short assessment bill issued by the Kerala State Electricity Board Limited to the petitioner for the period from 3/2018 - 04/2023 dated 11.04.2023 demanding a sum of Rs. 10,36,240/- may be set aside by this Hon'ble Ombudsman.

### **Analysis and findings**

The hearing of the appeal petition was conducted on 24/11/2023 at 11:00 am in the CGRF court hall, Vydyuthi Bhavanam, KSE Board Ltd., Gandhi Road, Beach Road, Kozhikode. The hearing was attended by the appellant's representative Adv. Sri. Pushparajan, Sri. Hariprasad, Sri. Shinoj K.N. and the respondent Sri. Santhosh Kumar P, AEE, Electrical Sub Division, Kerala State Electricity Board Ltd., Kasargode. The nomination submitted along with the petition was not signed by the appellant and they sought time till 05/12/2023 to submit the proper document. Accordingly, hearing of this case was adjourned to 06/12/2023 at 11:30 am in the office of the State Electricity Ombudsman, D.H. Road & Foreshore Road Jn., near Gandhi Square/BTH, Ernakulam South and the hearing was attended by Adv. Sri. Kodoth Pushparajan and Sri. Hariprasad and Sri. Santhosh Kumar A.E.E., Kasargod.

The appellant is the owner of Digital Press which is printing photos, photo album etc. situated in rented room in the Nandini Complex at Kottakkanni in Kasargod District. The service connection was obtained on 02/2017 through a CT operated ToD meter. The monthly reading were taken regularly and the consumer was regular in making the payment as per the bills raised by the licensee.

The surprise inspection conducted by the APTS on 03/04/2023 and found that the current in the R-phase in the meter was reading as zero. The meter data was downloaded by APTS and this error was happening since 3/2018. The short assessment bill for a period of 5 years i.e., from 03/2018 to 04/2023 for Rs. 10,36,240/- has been issued. The meter has been tested at the TMR, Kannur and as per the data of the TMR, the current missing was happened since 30/01/2018. Accordingly, the short assessment bill was revised to Rs. 10,42,554/-. The appellant has objected the payment of short assessment bill.

The appellant argued that the meter reader of the licensee is taking the reading every month, why this mistake was not noticed by him? Here the question is whether the checking of meter is included in the duties and responsibilities of the meter reader? The answer is no. The meter reader is responsible only for taking the reading. Then who is responsible for testing the meters?

The Section 113 of Kerala Electricity Supply Code 2014 states about the testing of the meter.

113(1) “It shall be the responsibility of the licensee to satisfy itself regarding the accuracy of the meter before it is installed and the licensee shall test them or get them tested in an accredited laboratory or in an approved laboratory.”

113(2) “The licensee shall also conduct periodical inspection or testing or both and calibration of the meters, as specified in the Central Electricity Authority (Installation and operation of Meters) Regulations, 2006, as amended from time to time.”

113(3) “The periodical testing of consumer meters shall normally be done at site.”

113(4) “The licensee may, instead of testing the meter at site, remove the meter to be tested, replace the same with a correct meter and test the removed meter in an accredited laboratory or in an approved laboratory.”

113(6) “The licensee shall conduct periodical inspection or testing or both of the meters as per the following schedule:-

Single phase meters once in every five years

LT 3-phase meters – once in three years

HT or EHT meters including maximum demand indicator (MDI) once in every year”

113(7) “whenever applicable, current transformer and potential transformer and the wiring shall also be tested along with the meters”.

115(9) “in case the meter is found to be faulty, revision of bill on the basis of the test report shall be done for a maximum period of six months or

from the date of last testing, whichever is shorter and the excess or deficit charges on account of such revision shall be adjusted in the two subsequent bills”.

The testing procedure in detail is described in the Sections above. As this is an LT three phase connection, the meter would have tested once in every three years. Further the Section 115(9) states that in case the meter is found faulty, the revision of bill on the basis of test report shall be done for a maximum period of 6 months.

The Section 134 of the Electricity Supply Code-2014 describes about under charged bills and overcharged bills.

134(1) “If the licensee establishes either by review or otherwise, that it has undercharged the consumer, the licensee may recover the amount so undercharged from the consumer by issuing a bill and in such cases at least thirty days shall be given to the consumer for making payment of the bill”.

and again Section 136 is regarding the recovery of arrears and its limitations.

136(1) “The licensee shall be entitled to recover arrears of charges or any other amount due from the consumer along with interest at the rates applicable for belated payments from the date on which such payments became due”.

136(2) “The licensee may prefer a claim for such arrears by issuance of a demand notice and the consumer shall remit the arrear amount within the due date indicated in the demand notice”.

136(3) “No such sum due from any customer, on account of default in payment shall be recoverable after a period of two years from the date when such sum became first due unless such sum has been shown continuously as recoverable arrear of charges for electricity supplied”.

The respondent has quoted Section 134(1) as this is an undercharging case? whether this is undercharging case or not? No this is not an undercharging case. The consumption was really not known during this period and the same was arrived through a calculation. The undercharging arises, when the consumption was known and by some means, the correct amount was not charged and later the mistake was notice and then it can be classified as undercharging. Here the relevant Section is Section 152 of the Supply Code 2014.

152(1) “Anomalies attributable to the licensee which are detected on inspection at the premises of the consumer, such as wrong application of multiplication factor incorrect application of tariff by the licensee even while there is no change in the purpose of use of electricity by the consumer and

inaccuracies in metering shall not attract provisions of Section 126 of the Act or of Section 135 of the Act.”

152(2) “In such cases the amount of electricity charges short collected by the licensee, if any, shall only be realised from the consumer under normal tariff applicable to the period during which such anomalies persisted.”

152(3) “The amount of electricity charges short collected for the entire period during which such anomalies persisted, maybe realised by the licensee without any interest:

Provided that, if the period of such short collection due to the anomalies is not known or cannot be reliably assessed, the period of assessment of such short collection of electricity charges shall be limited to twelve months:

Provided further that while assessing the period of such short collection the factors as specified in sub regulation (8) of regulation 155 shall be considered:

Provided also that realisation of electricity charges short collected shall be limited for a maximum period of 24 months, even if the period during which such anomaly persisted is found to be more than 24 months.”

152(4) “The consumer may be given instalment facility by the licensee for a maximum period of twelve months for the remittance of such amount of short collection with interest at the bank rate as on the date of remittance of the amount of installment”.

This case is inaccuracy in metering and hence this Section is more suitable for this. The short collected charges shall be limited for a maximum period of 24 months, even if the period of anomaly is found to be more than 24 months.

If the licensee would have complied with regulation as per the Supply Code 2014, the meter of the consumer would have tested within three years. The licensee have not tested the meter after the installation. The meter was installed and power supply was given on 02/2017. If the meter would have inspected/ tested as per the regulation, it would have done at least by February 2020. Then the malfunctioning of meter which had happened on 30/01/2018 would have been noticed and the rectification would have been done then and there. Then the short assessment applicable for the consumer would have been for two years i.e., from 31/01/2018 to 13/02/2020.

It is very pertinent to mention that the regulations are not for the consumer alone. It is mainly for the licensee to follow. Here in this case, due to the lapse of the licensee, the consumers had to face the troubles of financial burden. The regulations specify these procedures mainly to avoid such type of dispute and litigation. The licensee who are bound to follow the

regulation fails and this results in litigation. Licensee has to take proper mechanism to comply the regulations without fail.

## **Decision**

On verifying the documents submitted and hearing both the appellant and respondent and also from the analysis as mentioned above, the following decision are hereby taken.

1. The short assessment bill issued by the licensee is quashed herewith.
2. The licensee shall revise the short assessment bill only for a period from 31/01/2018 to 13/02/2020.
3. The appellant is liable to pay the short assessment bill issued by licensee as 2. above.
4. The licensee shall grant 12 monthly installments for remitting the payment as per bill which will be prepared according to decision 2 above.
5. No order on cost.

## **ELECTRICITY OMBUDSMAN**

No. P/049/2023/\_\_\_\_\_ dated: 19/12/2023.

Delivered to:

1. Sri. Vijayan Variyath, M/s Pixel Digital- Press, Nandini Complex, Near United hospital, Kottakkani Road, Kasargod- 671121.
2. The Assistant Executive Engineer, Electrical Sub Division, Kerala State Electricity Board Ltd., Kasargod, Kasargod(Dist.)

Copy to:

1. The Secretary, Kerala State Electricity Regulatory Commission, KPFC Bhavanam, Vellayambalam, Thiruvananthapuram-10.
2. The Secretary, KSE Board Limited, Vydhyuthibhavanam, Pattom, Thiruvananthapuram-4.
3. The Chairperson, Consumer Grievance Redressal Forum, Vydhyuthibhavanam, KSE Board Ltd, Gandhi Road Kozhikode-673011.