

ANDHRA PRADESH ELECTRICITY REGULATORY COMMISSION

4th Floor, Singareni Bhavan, Red Hills, Hyderabad 500 004

O.P.Nos.55/2014, 50/2013, 51/2014, 52/2014, 53/2014, 54/2014 & 58/2014 Dated: 24-09-2016

Present Sri Justice G. Bhavani Prasad, Chairman Dr. P. Raghu, Member

O.P.No.55/2014 Between:

RPP Ltd. ... Petitioner A N D

Southern Power Distribution Company of Andhra Pradesh Ltd. ... Respondent

O.P.No.50/2013 Between:

M/s. KCP Ltd. ... Petitioner

AND

AP Transco & 3 others ... Respondents

O.P.No.51/2014

Between:

M/s. Shree Jayalakshmi Powercorp. Ltd. ... Petitioner

AND

AP Transco & 3 others ... Respondents

O.P.No.52/2014

Between:

M/s. Esparpak Ltd. ... Petitioner

AND

AP Transco & 3 others ... Respondents

O.P.No.53/2014 Between:

M/s. Tirumala Cotton & Agro Pvt. Ltd.

... Petitioner

AND

AP Transco & 3 others ... Resp

... Respondents

O.P.No.54/2014 Between:

M/s. Akshay Profiles Pvt. Ltd.

... Petitioner

AND

AP Transco & 3 others ... Respondents

O.P.No.58/2014 Between:

Sri Dhanalakshmi Cotton & Rice Mills (P) Ltd. A N D AP Transco & 3 others ... Petitioner

... Respondents

These petitions have come up for hearing finally on 26-08-2016 in the presence of Sri K. Gopal Choudary (O.P.No.55/2014) and Sri Challa Gunaranjan (O.P.Nos.50/2013, 51/2014, 52/2014, 53/2014, 54/2014 & 58/2014) assisted by Sri M.K. Vishwanath Naidu, Sri T. Vizhay Babu and Smt. M. Indrani, learned counsel for the petitioners and Sri P. Shiva Rao, learned Standing Counsel for the respondents assisted by Sri G.V. Brahmananda Rao, learned counsel. After carefully considering the material available on record and after hearing the arguments of both the counsel, the Commission passed the following:

COMMON ORDER

- 1. O.P.No.55/2014 is a petition to declare the demands raised by the respondent for surcharge on reactive energy to be arbitrary, unauthorized and illegal, set aside such demands, declare that the Respondent is not entitled to claim and recover any such surcharge for any period beyond two years and is not entitled to interest and set aside such demands and direct refund of the amounts collected towards such surcharge and interest and to declare the threat to stop the wheeling of the energy generated by the petitioner as illegal and other appropriate orders.
- 2. O.P.Nos.50/2013, 51/2014, 52/2014, 53/2014, 54/2014 and 58/2014 are petitions to declare the levy of reactive power surcharge and surcharge thereon to be without jurisdiction, unauthorized and contrary to the agreements between the parties and set aside the demands for the same, refund the amounts already collected towards such surcharge and interest and other appropriate orders.

- 3. Thus, all the seven petitions involve the question of entitlement of the respondents to demand any reactive power surcharge and surcharge/interest thereon under the agreements between the parties or otherwise and the legality of issuance of demand notices and collection of amounts towards the same. Therefore, all the seven petitions are being decided by this common order.
- 4. The petitioners in all the cases contended that they are generating companies owning and operating mini hydel projects. The respondents are the transmission licensee, distribution licensee and its officers in the State of Andhra Pradesh. The petitioners had the original agreements/contracts with the Andhra Pradesh State Electricity Board and later entered into amended and restated Power Wheeling and Purchase Agreements with the transmission licensee. Clause 1.13 (b) of the amended agreements defines Surcharge on Reactive Power drawn by Mini Hydel Schemes together with three Explanations in the definition. The modus operandi with respect to levy and adjustment of bills for surcharge on reactive power was stated but the same was not incorporated/agreed anywhere else in the agreements. The power generated by the petitioners was being consumed for captive consumption. The officers of the distribution licensees issued bills to the petitioners for the first time in 2010 claiming such surcharge and they were subsequently issued different bills for different periods of time till the filing of the petitions. The bills with demands for arrears were not in accordance with the terms of the agreement and even otherwise any such claims were time barred and unenforceable. The petitioners paid the current bills under oral protest but not the arrears demanded. The clause on Surcharge on Reactive Power was introduced in the agreements for the first time in 1999, but there was

no charging provision in the agreements, while earlier agreements ceased to exist relieving the petitioners of their obligation to perform any pre-existing terms and conditions which underwent a change in the new agreements and the respondents waived any right to claim such surcharge for the period which was barred by time by the operation of Law of Limitation. Hence, the petitions.

- 5. The respondents contested the petitions contending that in view of the terms and conditions of Clause 1.13 (b), reactive power drawn by the petitioners is chargeable which is registered in the meter as RKVAH import lag and RKVAH export lead. The bills were issued as per Clause 1.13 (b) with effect from the dates of the agreements up-to-date and the period of limitation under Section 56 of the Electricity Act, 2003 comes into operation only if disconnection of power due to non-payment of dues is resorted to and not otherwise. The delay in charging the said amount is due to inadvertence and any limitation would commence from the date of noticing the default. It was only in 2010 that the default was noticed and the erroneous demands for the periods prior to the Agreements were revised later. The doctrine of novation under the Contract Act does not apply and surcharge for the belated payments as per the tariff orders also is liable to be paid by the petitioners. Anyhow, the disputes do not fall within the scope of Section 86 (1) (f) of the Electricity Act, 2003 and the Commission has no jurisdiction.
- 6. The petitioners in their rejoinders claimed that the definition part of contract cannot become a substantive provision for levying charges. In any view, no demand prior to three years of levy is within limitation and the claims which were not part of regular CC bills as per second Explanation to Clause 1.13 (b) of

the Agreement cannot be recovered beyond two years from the due date in view of Section 56 (2) of the Electricity Act, 2003. The demand arising on account of wheeling of electricity is within the scope of Section 56 and hence the petitioners desire their petitions to be ordered.

- 7. The demands were kept in abeyance for a period of three months expiring by December, 2014 by the orders of the Hon'ble High Court and during the pendency of these petitions, the respondents did not take any steps for recovery of the demands as submitted to this Commission.
- 8. The Hon'ble High Court in the Writ Petitions filed before it relegated the petitioners to this Commission for redressal of their grievances while keeping the respective demands in abeyance for a period of three months. The petitioner in O.P.No.55/2014 also raised a doubt about the status of the petitioner as a consumer in view of the conflicting stands taken by the respondents in applying Retail Supply Tariff Order and not applying Section 56 (2). He also questioned the methodology adopted for calculating the reactive energy. He claimed such surcharge to be not covered by Article 2.15 of the agreement which is the only provision in the agreement for payment of charges for the energy drawn. The calculation of chargeable reactive energy as summation of import lag and export lead was also questioned.
- 9. Sri K. Gopal Choudary (O.P.No.55/2014) and Sri Challa Gunaranjan assisted by Sri M.K. Vishwanath Naidu, Sri T. Vizhay Babu and Smt. M. Indrani, learned counsel for the petitioners and Sri P. Shiva Rao, learned

Standing Counsel for the respondents assisted by Sri G.V. Brahmananda Rao, learned counsel are heard.

- 10. Therefore, the following points arise for consideration in these petitions.
 - (i) Whether Explanation 2 and Explanation 3 to Article 1.13 (b) of the Amended and Restated Power Wheeling & Purchase Agreement entered into between the parties is an enforceable charging provision?
 - (ii) If so, do the Explanations to Article 1.13 (b) reconcile with the charging Article 2.15 of the said Agreement?
 - (iii) Even if both the above issues are answered in favour of the Respondent / Licensee, whether the calculation of Reactive Power Surcharge is correct in adding both lead export and lag import kvarh?
 - (iv) Whether such Reactive Power Surcharge is liable to be paid for any period beyond two years from the date of demand under Section 56(2) of the Electricity Act, 2003 or at any rate beyond three years under the general law?
 - (v) Whether surcharge on surcharge can be levied with reference to the Tariff Orders issued by this Commission from time to time?
 - (vi) Even in the absence of the Tariff Orders, whether interest on Reactive Power Surcharge can be imposed under general law?
 - (vii) To what relief?

- 11. Points (i) & (ii): The Power Wheeling and Purchase Agreement between the licensee and the petitioner as amended, restated and in force in each case defined the meaning of the terms used in the Agreement in Article 1. Surcharge on Reactive Power drawn by Mini Hydel Scheme was defined in Article 1.13 (b) as meaning the charges leviable on the reactive power drawn by Mini Hydel Scheme at the rate of 10 paise (ten paise only) per unit of reactive energy drawn from AP Transco's grid. This definition did not stop there and was continued with three Explanations. The 1st Explanation stated that the induction generators used in Mini Hydel Scheme draw reactive power from AP Transco's grid during generator mode and motor mode. The 2nd Explanation mandated that the surcharge on reactive power drawn by Mini Hydel Scheme will be included in Current Consumption bills served on Scheduled Consumers using delivered energy for captive consumption in addition to low power factor surcharge, if any, leviable. The 3rd Explanation clarified that the surcharge on reactive power drawn by Mini Hydel Scheme will be levied on the developer instead on Scheduled Consumers in case of third party sale.
- 12. The Agreements amended, restated and superseded in their entirety, the earlier Agreements between the parties and the parties stated in the preamble that in consideration of the foregoing premises, their mutual covenants in the Agreements and for other valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agreed to the contents of the Agreements intending to be legally bound thereby. The Agreement has various Articles on different aspects. As already stated, the 1st Article is styled to be definitions but Article 1.13 (b) also stated what will be charged for the reactive power drawn by Mini Hydel Scheme, in what manner and from whom. There is nothing in the

Agreement to suggest that whatever is to be charged has to be specified in a particular place in the Agreement, in a particular fashion. Though definition of Surcharge on Reactive Power, more particularly Explanations 2 and 3 thereof, do not exactly tally with the description of the same as a definition, any misdescription will not belittle or nullify the impact of the legally binding Agreement between the parties for valuable consideration. It is true that Article 2.15 of the Agreement provided for AP Transco billing for excess energy supplied in any billing month, at the effective tariff applicable to High Tension Category-1 consumers. Article 2.16 makes a voltage surcharge, which was defined in Article 1.21, applicable, if a Scheduled Consumer receives energy at a voltage lower than that prescribed by the AP Transco which will be billed and received by the AP Transco. Similarly, Article 2.17 provided for a Scheduled Consumer being liable for a Power Factor Surcharge, which was defined in Article 1.13 (a). Likewise tariff payable by AP Transco for the energy delivered by the company is provided in Article 4. The definitions under Article 1 did not have any charging provision except 1.13 (b) while all other aspects of sale or purchase or billing and payment are thus mentioned in the other Articles of the Agreements. However, there is no particular format prescribed by law for such Agreements or such aspects of such Agreements. No provision or principle of law or judicial precedent has been placed before this Commission to suggest that a charging provision as agreed will be of no effect because of its location in the content of the Agreement. If Article 1.13 (b) is undisputedly a part of the Agreements between the parties and is thus otherwise legally and validly enforceable, the legality and binding nature of the provision does not become anything less due to its placement among the definitions.

- 13. It is true that since the date of the Agreement till the first demand in 2010, the reactive surcharge on reactive power was not billed and was billed for the first time only in 2010 but such omission or negligence or inaction in not billing the reactive power surcharge will not detract from the binding contract between the parties agreeing to pay such surcharge. The mere fact that Article 2 of the Agreement specifies the other charges that can be billed and demanded cannot be construed as excluding the possibility of any other charges being agreed to be billed and paid under the Agreement. Any exclusivity of Article 2.15 as the sole repository of everything that can be billed and payable cannot be assumed in the absence of any such stipulation anywhere in the Agreement and though it is true that any such reactive power surcharge was not the subject of the earlier Agreement between the parties, it is not disputed that it is an agreed term under Article 1.13 (b) of the Agreement in subsistence and force.
- 14. The respondents referred to The Amalgamated Electricity Company Ltd. Vs The Jalgaon Borough Municipality (1975) 2 SCC 508 wherein the Hon'ble Supreme Court deprecated the High Court entering upon a roving inquiry and a detailed determination of the history of the case, the various clauses of the agreement executed, the licence taken by the appellant, and so on, instead of concentrating on the interpretation of the scope and ambit of the particular clause on which the appellant's case was based. The Hon'ble Supreme Court considered the other aspects to be not at all germane for the decision of the short and simple issue. Therefore, the very narrow compass in this case should limit the interpretation to Article 1.13 (b) instead of making the short and simple case, a cumbersome and complicated case by any complex and involved process of reasoning. The

respondents also relied on Vishnu Vs State of Maharashtra and Ors 2013 (6) ABR 746 wherein the Hon'ble Supreme Court observed that circulars issued by the State Government are not conclusive of the correct interpretation of the relevant clauses of the agreement. The proposition is not in issue herein. Similarly the principle that it is not advisable to read a clause in the Agreement like a statute as laid down in Swastik Gases P. Ltd., Vs Indian Oil Corporation Ltd. (2013) 9 SCC 32 is beyond any dispute. In BHS Industries Vs Export Credit Guarantee Corp. & Anr decided on 07-07-2015 by the Hon'ble Supreme Court, it was held that it is the duty of the court to interpret the documents of contract as was understood between the parties and the terms of the contract have to be construed strictly without altering the nature of the contract as it may affect the interest of the parties adversely. Hence, Article 1.13 (b) should be plainly, literally and grammatically interpreted to only mean what was unambiguously expressed.

- 15. Under the circumstances, it has to be concluded that Explanation 2 and Explanation 3 of Article 1.13 (b) of the Amended and Restated Power Wheeling and Purchase Agreement entered into between the parties is an enforceable charging provision and there is no conflict between Article 1.13 (b) and Article 2.15 of the Agreement which are independent clauses.
- 16. Point (iii): The learned counsel for the petitioners mainly questioned the calculation of the reactive power surcharge adding both lead export and lag import KVARH. The learned Standing Counsel for the respondents filed a Note explaining the manner of reactive energy billing which stated among other things that if both active power (P) and reactive power (Q) are in the same direction, power factor is lagging and if they are in the opposite direction, the power factor

is leading. The Note further stated that during generation mode, the generator generates active power (P) and draws reactive power (Q) from the grid i.e., P & Q are in the opposite direction, so, Power Factor of the Induction Generator is Leading. MVAR drawn by the Generator in Generating Mode is recorded in Export Lead in the Energy Meter. It further explained that when generation is not available, Mini Hydel Plants will draw both active and reactive powers to meet their Station requirements. In that case, MVAR drawn by them will be recorded in Import Lag in the Energy Meter. Accordingly billing is being done for the reactive energy drawn from the grid i.e., total reactive energy = Lead Export + Lag Import. Hence, the addition of both lead export and lag import in the calculation of the reactive power surcharge is not probablised to be in any way incorrect.

17. Point (iv): The petitioners contended that even if any reactive power surcharge is liable to be paid, it need not be paid for the period beyond two years from the date of demand by virtue of Section 56 (2) of the Electricity Act, 2003 or at any rate for any period beyond three years from the date of demand under the general law of limitation. The respondents relied on a decision of the Jharkhand High Court in Tata Steel Ltd., and Ors Vs Jharkhand State Electricity AIR 2008 Jhar 60 wherein the right to recover the short charged amount of load factor rebate from the consumers was in question. The consumers contended that supplementary bills cannot be raised for a period beyond two years in view of Section 56 (2) of the Electricity Act, 2003. The Court held that even if the liability can be said to be created earlier in accordance with the tariff order, the amounts of short payment became due only after realization of mistake and the assessment of the short charged amount and on raising the bill for the same. The Court followed the

earlier decision of the Delhi High Court in H.D. Shoyrie Vs Municipal Corporation of Delhi AIR 1987 DEL 219 wherein also a view was taken that the amounts of impugned bills which were never demanded earlier cannot be said to be due at any earlier time. However, the case under consideration before the Jharkhand High Court is one where a method of granting Load Factor Rebate was discovered after number of years to be a mistake and based on a clarification issued by the State Electricity Regulatory Commission, the supplementary payments and bills arose. The wrong interpretation of a table of High Tension tariff was corrected on receiving the clarificatory letter of the Electricity Regulatory Commission and it was on such a factual background that the Court interpreted the demand alone to have made the amount demanded due and not due at any time earlier. However in the present batch of cases, the omission to bill the reactive power drawn by the power projects as per the agreed terms and conditions of the Agreement was not due to any mistaken interpretation or wrong understanding, but due to an inadvertent omission. That apart, the very term of the Agreement under Article 1.13 (b) was making charges leviable and billable along with the Current Consumption bills served on the consumers. Therefore, the specific language in the Agreement makes the amounts due each month.

18. Under general law of limitation under the Limitation Act, 1963, the time from which the period of limitation begins to run in respect of price of goods sold and delivered where no fixed period of credit is agreed upon is the date of the delivery of the goods under Article 14 of the Limitation Act, 1963 and the period of limitation is three years. Section 9 of the Limitation Act, 1963 makes time, once begun, to run continuously and electricity comes within the description of the word 'goods'.

- 19. The word 'dues' is defined in Section 2 (3) of the Andhra Pradesh State Electricity Board (Recovery of Dues) Act, 1984 as meaning any sum payable to the Board on account of consumption of electrical energy supplied including the minimum charges payable after disconnection and other charges payable under the terms and conditions of supply etc. The word 'dues' was also defined again in the Andhra Pradesh State Electricity Board (Recovery of Dues) Rules, 1985, in Rule 2 (e) as meaning any sum payable to the Board as per the tariff and terms and conditions of supply notified by the Board from time to time, hence, any sum payable to the Board under the Act and the Rules is an amount due and the bill or notice of demand are only requiring payment of the dues but the amounts cannot be construed to be not due till such bills or notice of demand. In view of the specific definition of 'dues' under the said State Act and the Rules, any contrary interpretation based on general principles as done in Jharkhand case cannot override the specific statutory provisions. While the respondents did not take recourse to the provisions of the Andhra Pradesh State Electricity Board (Recovery of Dues) Act or Rules made there-under for recovery of dues in question herein, the said Act or the Rules do not appear to have been repealed or effected by the Andhra Pradesh Electricity Reform Act, 1998 or the Electricity Act, 2003. If so, the period of limitation for recovery of reactive power surcharge from the consumers has to be taken as three years from the date of supply of such energy.
- 20. A further restriction was imposed by Section 56 of the Electricity Act, 2003 which refers to the disconnection of supply in default of payment. The sub-Section (1) of the said provision refers to the default in payment of electricity charges or any sum other than a charge for electricity due from that person by a licensee or a generating company in respect of supply, transmission or distribution or wheeling

of electricity to him. Sub-Section (2) of Section 56 states that notwithstanding anything contained in any other law for the time being in force, no sum due from any consumer under this section shall be recoverable after a period of two years from the date when such sum became the first due. The respondents in these cases did not resort to any action under Section 56 (1) for disconnection of supply nor did they take any other action to recover such charge or other sum by a suit and the only action taken was issuance of notices/letters of demand for the amounts claimed to be due commencing such correspondence from 2010.

- 21. The respondents relied on Jit Ram Shiv Kumar and Ors. Vs State of Haryana and Ors., Manu/SC/0335/1980 to contend that any plea of promissory estoppel is not available to the petitioner, but the defence of limitation is not based on any plea of promissory estoppels, while the agreed liability to pay reactive power surcharge cannot be disputed on any such ground due to not making any demand till 2010.
- 22. The respondents also relied on State of Kerala & Ors Vs V.R. Kalliyanikutty & Anr (1999) 3 SCC 657 wherein the Hon'ble Supreme Court held that an amount 'due' normally refers to an amount which the creditor has the right to recover and also stated that in every case, the exact meaning of the word 'due' will depend upon the context in which that word appears. The meaning of word 'amounts due' with reference to the State Act and Rules was already referred to above and the Hon'ble Supreme Court made it clear that the Revenue Recovery Act does not create any new right to recover the amounts which are not legally recoverable nor takes away a defence of limitation available to the debtor in a suit or legal proceeding. The Hon'ble Supreme Court noted that Law of Limitation itself rests

on the foundations of public interest and the amounts due in that case were also considered to attract Article 14 of the Limitation Act, 1963. The observation of the Hon'ble Supreme Court that though the right to enforce the debt by a judicial process is barred, that right can be exercised in any manner other than by means of a suit should be read together with the conclusion that time barred claims cannot be recovered under the Revenue Recovery Act. A right like the right of the creditor to make adjustment of voluntary payments made by the debtor towards a time barred debt will not take away the defence of limitation available to the debtor in a suit or other legal proceeding. This position becomes more clear from the other decision cited by the respondents in Khadi Gram Udyog Trust Vs Ram Chandraji Virajman Mandir (1978) 2 SCR 249 in which it was stated that though a debt was time barred it will be a debt due though not recoverable the relief being barred by limitation. The statement that the law is well settled that though remedy is barred, the debt is not extinguished does not expand such notional right and will not restore the right to a remedy or relief for recovery. The reactive power surcharge was collected with reference to G.O.Ms.No.92 Energy dated 16-12-1996 adopted by the proceedings of the Andhra Pradesh State Electricity Board dated 28-02-1997. All the bills were issued for recovery of reactive power surcharge demanding payment within fifteen days and also intimated about the liability to pay belated payment surcharge but there was no further action under the Andhra Pradesh State Electricity Board (Recovery of Dues) Act, 1984 or Rules, 1985 or Section 56 (1) of the Electricity Act, 2003. Therefore, any special procedure prescribed through these statutory provisions or special periods of limitation for recovery or remedy or relief there-under do not arise and the period of limitation under the general law of limitation appears to be clearly applicable.

That must be so because Section 56 (1) of the Electricity Act, 2003 specifically makes the fifteen days notice in writing to be "without prejudice to the rights of the licensee or a generating company to recover such charge or other sum by suit". Similarly, the Andhra Pradesh State Electricity Board (Recovery of Dues) Act, 1984 which refers to the recovery of the dues, penalty and costs mentioned in the notice of demand as if it were an arrear of land revenue does not contain any provision which takes away the regular right of recovery through a civil suit. Therefore, the right of the respondents to recover the reactive power surcharge should be upheld upto a period of three years prior to the date of demand and hence the point is answered concluding that reactive power surcharge is liable to be paid upto three years from the date of demand and not beyond three years from the date of demand.

23. Points (v) & (vi): Under Clause 1.13 (b) of the Agreement in question, though the amount payable on this count is mentioned as surcharge on reactive power, it was actually defined to mean the charges leviable on such power drawn from AP Transco's grid. It is thus actually the price or charge for the power drawn by the petitioners from the grid of the respondents or a tariff which was fixed at 10 paise per unit of reactive energy. The surcharge and the tariff for belated payment is fixed by the tariff orders of the Commission from time to time and if the so called surcharge on reactive power under the Agreement is really the price or charge or tariff for the quantum of reactive energy drawn from the grid, surcharge on the same as per the tariff orders issued by the Commission from time to time cannot be considered in the eye of law as surcharge on surcharge and such a liability can be undoubtedly levied on the petitioners. As what was claimed from

the petitioners is only a surcharge on tariff, the question of considering whether any interest on reactive power surcharge can be imposed under the general law does not arise for consideration in the absence of any such demand from the respondents.

24. Point (vii): In view of the conclusions on the other points, the petitioners will be entitled to be relieved of the liability to pay any surcharge on reactive power or belated payment surcharge on the same for any period beyond three years from the respective first demands made against them but they are liable to pay the same for the periods upto three years before the respective dates of the first demand up-to-date so long as they continued and continue to draw such reactive power from the grid of the AP Transco. Any amounts collected from the petitioners respectively for any period beyond the period of three years from the respective dates of first demand shall have to be adjusted towards the above determined liability. As the silence of the respondents in spite of their right to recover such surcharge on reactive power since the Agreements upto the first demands was the cause for the generation of litigation, while the petitioners also are unjustified in making a total denial of the liability in spite of the voluntarily agreed terms and conditions between the parties, the parties should be directed to bear their own costs in these petitions.

Therefore,--

(a) The petitioners are declared liable to pay the surcharge on reactive power drawn by them from the grid of AP Transco along with belated payment surcharge as per the orders of Andhra Pradesh Electricity Regulatory Commission on tariffs from time to time for the periods upto three years

before the respective dates of the first demand made against them for

payment of such surcharge and belated payment surcharge and continue

such payment up-to-date and beyond so long as they continue to draw such

reactive power from the grid of AP Transco;

(b) Any demands against the petitioners by the respondents for payment of such

surcharge or belated payment surcharge for any period beyond three years

from the respective dates of the first demand against them are declared to

be unenforceable;

(c) Any amounts already collected from the petitioners respectively towards

such surcharge or belated payment surcharge for any such periods beyond

three years from the respective dates of the first demand shall be adjusted

towards the amounts payable for the subsequent periods;

(d) The parties shall bear their own costs in these petitions;

(e) O.P.Nos.50/2013, 51/2014, 52/2014, 53/2014, 54/2014, 55/2014 and

58/2014 are ordered accordingly.

This order is corrected and signed on this the 24th day of September, 2016.

Sd/-Dr. P. Raghu Member Sd/Justice G. Bhavani Prasad
Chairman