TELANGANA STATE ELECTRICITY REGULATORY COMMISSION

5th Floor, Singareni Bhavan, Red Hills, Lakdi-ka-pul, Hyderabad 500 004

O. P. No. 51 of 2022
&
I. A. No. 41 of 2022

Dated 05.12.2023

Present

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

Between:

M/s Pemmasani Solar Power Private Limited,
Regd. Office at Plot No.1-60/30/99/136,
Anjaiah Nagar, Gachibowli, Hyderabad 500 032. … Petitioner

AND

1) Southern Power Distribution Company of Telangana Limited,
Corporate Office, H.No.6-1-50, Mint Compound,
Hyderabad 500 063.
Represented by its Chairman & Managing Director

2) Southern Power Distribution Company of Telangana Limited,
Corporate Office, H.No.6-1-50, Mint Compound,
Hyderabad 500 063.
Represented by it's Chief General Manager (Commercial/RAC)

3) Telangana Power Co-ordination Committee (TSPCC),
Vidyut Soudha, Hyderabad 500 082.
Represented by its Chief Controller of Accounts … Respondents

(Respondent No.3 deleted from the array of the respondents by the Commission)

The petition came up for hearing on 18.08.2022, 05.09.2022, 22.09.2022, 17.10.2022, 21.11.2022 and 12.01.2023. Sri. Srinivasa Rao Pachwa, Counsel for petitioner appeared on 18.08.2022, Sri. Raju Yamini, Advocate representing Sri. Srinivasa Rao Pachwa, Counsel for petitioner appeared on 05.09.2022 and Sri. P.

Somasekhara Naidu, Advocate representing Sri Srinivasa Rao Pachwa, Counsel for petitioner appeared on 22.09.2022, 17.10.2022 and 12.01.2023. There is no representation for petitioner on 21.11.2022. Sri. Mohammad Bande Ali, Law Attaché for respondent appeared on 18.08.2022, 05.09.2022, 22.09.2022, 17.10.2022, 21.11.2022 and 12.01.2023. The matter having been heard and having stood over for consideration to this day, the Commission passed the following:

ORDER

1. M/s Pemmasani Solar Power Private Limited (petitioner) has filed the petition under section 86 (1) (f) of the Electricity Act, 2003 (Act, 2003) seeking a directions for payment of amount deducted by the respondents towards auxiliary consumption in the monthly bills paid towards power supplied along with interest apart from exemption for not maintain power factor. The averments of the petition are as follows:

a. It is stated that the authorised representative of the first respondent has floated a tender for procurement of 500 MW solar power through e-procurement platform in the year 2014. The petitioner has submitted its bid and it has been selected as the successful bidder in the open competitive bidding process and has set up the solar power project of 10 MW capacity near 132/22 kV Makthal substation, Mahabubnagar District. The petitioner and the TSSPDCL (respondent) have entered into a Power Purchase Agreement (PPA) on 11.03.2015 in accordance with the provisions of the Electricity Act, 2003. The said PPA is valid for a period of 25 years from the date of commercial operation. The petitioner achieved commercial operation date on 24.02.2016.

b. It is stated that the entire capacity generated in the project shall be delivered by the petitioner to TSSPDCL at the interconnection point of designated substation of TSTransco or TSSPDCL. The petitioner has been generating and delivering the electrical energy to TSSPDCL in terms of the PPA. The PPA contains provisions in detail in respect of generation, supply, billing and other matters that govern the understanding between the petitioner and TSSPDCL.

c. It is stated that the petitioner is generating and delivering energy in terms of the PPA to the first respondent. The petitioner submitting its monthly tariff bills to the respondent. The basis of calculation of monthly tariff bill is the joint meter reading conducted by the first respondent in the present of the petitioner.

d. It is stated that the meters that were procured by the first respondent at the cost of the petitioner and same were installed at the 132/33 kV substation of the first

respondent. The first respondent in its letter dated 28.12.2015 requested the petitioner to arrange a sum of Rs.5,00,000/- towards cost of 4 Nos of 33 kV/11 V, 200/1, 15 Min ABT Energy Meters of 0.2s class on cost basis. The petitioner has accordingly paid the said amount to the first respondent. The first respondent procured the said meters and installed the same at the 132/33 kV substation end of the first respondent. Further, a licensed testing agency by name Yathva Energy Solutions Pvt. Ltd., has conducted tests on 13.02.2016 and witnessed by the DE/MRT and DE/M&P and found that the meters procured by the first respondent have passed the tests.

e. It is stated that as submitted supra the monthly bills were furnished by the petitioner basing on the joint meter reading. While such process has been continued, the first respondent surprisingly started deducting part of the bills amount from November 2020 upto April 2021. Further, there are substantial delays on the part of the respondents in payment against monthly bills. The petitioner having noticed that there is a short payment of Rs.4,62,508/- against energy bill for the month of November 2020 an amount of Rs.4,32,238/- against the energy bill for the month of December 2020 vide its letter dated 20.10.2021 followed by another letter dated 08.12.2021 requested the first respondent to refund the said deducted amounts. In response to the said letters of the petitioner, the first respondent vide its letter dated 03.03.2022 informed the petitioner that the request of the petitioner is rejected as excess energy is being consumed over and above the normative value for auxiliary consumption due to non-maintenance of power factor during non-generation of power in the range of ±0.95 from COD to January 2022.

f. It is stated that it the assumption of the first respondent that the petitioner considered excess energy over and above normative value for auxiliary consumption is incorrect and false. The first respondent having been involved in the monthly meter reading never pointed out such excessive consumption of auxiliary consumption by the petitioner. It is pertinent to state here that the petitioner during joint meter reading noticed that kVAh recording is very high compared to kWh recording in delivered model, vide its letter dated 13.08.2021 requested the DE/Operations/Narayanpet to inspect the meters and rectify the defect. In pursuance of the said request, the Divisional Engineer/DPE/HT of the

1st respondent inspected the meters on 24.08.2021 and submitted his report on 25.08.2021 by way of letter to the Divisional Engineer/Operation/Narayanpet.

g. It is stated that DE/DPE/HT of the first respondent in his letter dated 25.08.2021 concluded that for the purpose of kVAh billing leading kVARh shall be blocked. He further noticed that from the Meter MRI data that the existing meters are not programmed for leading kVARh block. He further directed DE/Operations/ Narayanpet to arrange for replacement of the existing meters. The petitioner vide its letter dated 20.10.2021 informed the first respondent that there is error in the meter readings and requested to arrange for an inspection of ABT meters as noticed by the DE and requested to refund the deducted amounts.

h. It is stated that the first respondent has procured another set of meters at the cost of the petitioner and installed the same after conducting relevant tests on 08.10.2021. The tests conducted for the main, check and stand-by metes by the licensed testing agency in the presence of DE/MRT and DE/M&P who witnessed the same and accepted. The readings from the new meters that were installed on 08.10.2021 clearly establish the fact that the petitioner did not consume excess energy over and above the normative value for auxiliary consumption.

i. It is stated that the first respondent in its letter dated 03.03.2022 assumed that the power factor during non-generation period is also within the range of 0.95 lag and 0.95 lead and relying on such assumption certain deductions were made from the monthly energy bills of the petitioner. It is submitted that deduction of amounts from the energy bills of the petitioner under such assumption is completely erroneous and unsustainable. The power factor has no bearing on the generation and export of electricity and also the auxiliary consumption. The average auxiliary consumptions from the date of commercial operation of the generation station to till date is within normative level as permissible limit under Schedule 1 of the PPA.

j. It is stated that the joint meter readings subsequent to installation of new meters also do not contain any discrepancies in so far as auxiliary consumption by the petitioner. Therefore, it is clear that the petitioner never consumed more than 0.1% towards auxiliary consumption as unilaterally assumed by the 1st respondent. It is stated that prior to the identification of error in the meters initially procured by the respondents at the cost of the petitioner wherein leading

kVARh is not block, the energy units have been quantified basing on the units recorded at kWh column of the meters. The energy delivered by the petitioner and also the energy drawn by the petitioner were calculated in terms of kWh only. As submitted supra, the petitioner never exceeded auxiliary consumption of 0.1% of its installed capacity. Therefore, it is abundantly clear that the assumption of the 1st respondent basing on the power factor is only an afterthought to justify its unilateral action of reduced payment against the bills of the petitioner.

k. It is stated that the meters that were installed initially in the year 2016 were procured by the first respondent at the cost of the petitioner. The requirement of the meters and their programming options were known to the first respondent. The petitioner never suggested to the first respondent about the procurement of meters and their quality. The first respondent limited the scope of the petitioner in procurement of meters only to the payment of cost of the meters. Further, joint meter readings were conducted every month. In the said circumstances, if the meters that were installed initially do not contain a provision for leading kVARh block, the same cannot be attributed to the petitioner.

l. It is stated that the generating station of the petitioner is one and the same prior to installation of new meters on 08.10.2021 and also subsequent period. It is clearly evident from the joint meter readings from the new meters that the petitioner has not consumed excess energy over and above the normative value for auxiliary consumption. The assumption of the first respondent that the petitioner consumed excess energy towards auxiliary consumption is absolutely incorrect and the same is based on a finding arrived due to non-blocking of leading kVARh in the previous meters. In other words, such assumption is only a theoretical one and not actual one.

m. It is stated that it is clearly evident from the letter of the DE/DPE/HT dated 25.08.2021 that the meters that were procured by the 1st respondent are not programmed for leading kVARh block. As the said meters are not programmed for leading kVARh block, the said meters were replaced with new meters. In view of the said discrepancy in all the meters, there existed inaccuracy in measurement of the units. According to Article 4.5 of the PPA, in the event of main meter, check meter and standby meter found to be incorrect in measuring

the computation of delivered energy for the period thereafter till the next monthly meter reading shall be as per the replaced main meter. As submitted supra, the respondents have not noticed consumption of energy over and above the normative value for auxiliary consumption by the petitioner subsequent to the installation of new meters. Therefore, it is abundantly clear that the petitioner has not consumed energy over and above the normative value for auxiliary consumption during non-generation period. The respondents cannot rely on certain factors ignoring the other factors of the admittedly defective meters and unilaterally assume that the petitioner has consumed energy over and above the normative value for auxiliary consumption. Deduction of amounts from the monthly bills of the petitioner relying on such false assumptions is arbitrary and contrary to the record.

n. It is stated that from the above facts it is clear that the petitioner has not consumed any excess auxiliary consumption as assumed by the first respondent. Therefore, the first respondent cannot deduct any amount from the monthly bills of the petitioner under the guise of such false assumption. However, the first respondent has deducted amounts from the monthly bills for the months from November 2020 to April 2021. The details of monthly bills and the amount deducted by the first respondent are tabulated below:

Sl. No.	Bill No. & Date	Bill Amount	Amount Received	Date of Receipt	Amount Deducted
1	Bill No.PSPPL/58/20-21 dt.30.11.2020	Rs.1,10,26,901/-	Rs.1,05,64,393/-	31.07.2021	Rs.4,62,508/-
2	Bill No.PSPPL/59/20-21 dt.31.12.2020	Rs.1,05,40,440/-	Rs.1,01,08,202/-	30.09.2021	Rs.4,32,238/-
3	Bill No.PSPPL/60/20-21 dt.28.01.2021	Rs.1,04,03,435/-	Rs.99,70,353/-	27.10.2021	Rs.4,33,082/-
4	Bill No.PSPPL/61/20-21 dt.27.02.2021	Rs.1,27,81,292/-	Rs.1,23,35,766/-	15.12.2021	Rs.4,45,526/-
5	Bill No.PSPPL/62/20-21 dt.28.03.2021	Rs.1,24,00,372/-	Rs.1,20,78,591/-	31.01.2022	Rs.3,21,781/-
6	Bill No.PSPPL/63/21-22 dt.28.04.2021	Rs.1,33,02,637/-	Rs.1,25,48,456	14.03.2022	Rs.7,54,181/-
Total					**Rs.28,49,316/-**

o. It is further stated that the respondents neither issued any notice to the petitioner nor sought any explanation from the petitioner in respect of consumption of auxiliary consumption above normative level, particularly in the absence of noticing any such excess auxiliary consumption by the petitioner during the joint meter reading. As per the Article 5.6 of the PPA, the DISCOM

shall notify the Solar Power Developer in respect of any disallowed amount on account of any dispute as to all or any portion of the bill. Therefore, such action of the respondents unilaterally deducting the amounts payable for the energy delivered by the petitioner is not sustainable on the said ground also.

p. It is stated that the petitioner requested the first respondent to release the amounts deducted from the monthly bills, however, the respondents failed to consider the same. Therefore, the petitioner having no other alternative remedy approached the Commission by way of present petition.

2. The prayer of the petitioner in the petition is as given below:

a) To direct the respondents to pay an amount of Rupees 28,49,316/- being the amount deducted from the monthly bills Nos.58 / 2020-21, 59 / 2020-21, 60 / 2020-21, 61 / 2020-21, 62 / 2020-21 and 63 / 2021-22 corresponding to the energy delivered during the months from November 2020 to April 2021.

b) To direct the respondents to pay interest at the rate of Prime Lending Rate of State Bank of India from the date of this petition till the date of realization of the above stated.

c) To direct the respondents not to deduct any amount from the monthly bills of the petitioner on account of excess energy consumed over and above the normative value for auxiliary consumption due to non-maintenance of power factor relying on the data derived from the meters that were procured and installed by the first respondent at the time of commissioning of the petitioner's generating station in the year 2016.

d) To direct the respondents to pay the costs incurred by the petitioner.

3. The petitioner also filed an Interlocutory Application under Section 62 (1) and 94 (2) of the Electricity Act, 2003 read with clause 24 of TSERC (Conduct of Business) Regulations, and prays the Commission to direct the respondents herein to pay power supply bills of the petitioner without adjusting or deducting any amount towards excess auxiliary consumption or variation in the power factor pending disposal of the main original petition and pass such other order or orders as the Commission may deem fit and proper in the circumstances of the case.

4. The respondents sought dismissal of the petition for the following reasons:

a. It is stated that a PPA was entered with the petitioner on 11.03.2015 for purchase of 10 MW solar power from its solar power project situated near 132/33 kV Makthal substation, Mahabubnagar District. As per the terms of PPA, out of 10 MW solar plant of the petitioner, 0.01 MW is for its auxiliary consumption and 9.99 MW is for export to grid for sale to DISCOM.

b. It is stated that the billing of energy imported from the plant of the petitioner during non-generation period is governed by Article 2.6 (Purchase of Delivery Energy and Tariff) of the PPA. The said clause reads as follows:

> *2.6 The Solar Power Developer is entitled to draw the power from the DISCOM for its auxiliary consumption, subject to limit specified in Schedule-1. The energy supplied by the DISCOM to the Solar Power Developer through a bilateral arrangement, to maintain the Auxiliaries of the power plant in situations of non-generation of power, in any billing month shall be adjusted from the delivered energy, as indicated below:*
>
> *Net Energy = Delivered energy by the developer at interconnection point - Energy drawl from DISCOM for auxiliaries.*
>
> *Provided that where there is No Delivered Energy by the SPD at the Interconnection Point in any month, then Energy drawl from the DISCOM shall be billed at the applicable tariff of HT-1 category consumers.*
>
> *Provided further that the Solar plants during the plant shut down or non-generation periods shall draw the energy from the DISCOM only for the essential loads not exceeding the auxiliary consumption.*

c. It is stated that in terms of the provisions of PPA, an amount of Rs.28,49,316/- was deducted from the energy bills from November 2020 to April 2021 towards the excess energy imported by the petitioner over the normative value of auxiliary consumption i.e., 0.01 MW.

d. It is stated that the excess energy imported by the petitioner over the normative value of auxiliary consumption is billed as per the Retail Supply Tariff Order for HT-I category consumers issued by TSERC which provides for kVAh billing of the energy consumed from the grid. The computation of energy charges for the energy imported during November 2020 by the petitioner is as follows:

Capacity of the Plant	=	10 MW
Auxiliary Consumption	=	0.01 MW
Auxiliary Consumption limit kWh units for a period of 31 days	= =	0.01x1000x24x31 7440 kWh units
Equivalent Auxiliary Consumption limit kVAh units assuming unity power factor	=	7440 kVAh units

Actual energy drawn details for the period from 24.10.2020 to 24.11.2020:

Import energy readings:

Date	kWh	KVAh
24.11.2020	368.47	2695.29
24.10.2020	361.38	2644.58
Difference	7.09	50.71
No. of units	7090	50710
RMD	180	

Since the eligible auxiliary consumption kVAh units being 7440, after netting off the balance (50710-7440) 43270 kVAh units have been billed as applicable for HT-I category consumers as below:

Demand Charges	=	*10x390*	=	*3900*
Excess Demand Charges	=	*170x780*	=	*132600*
Energy Charges	=	*43270x6.15x1.2*	=	*319333*
ED	=	*43270x0.06*	=	*2596*
Customer Charges			=	*1685*
Total			=	*460114*

e. It is stated that the excess energy consumed by the petitioner over and above the normative value for auxiliary consumption is due to non-maintenance of power factor in the range of ±0.95. Hence, the contention of the petitioner that there is an error in energy meter is false and baseless.

f. It is stated that SE/DPE/TSSPDCL having inspected the project of the petitioner and having analysed the MRI data from COD to January 2022 confirmed that the petitioner has never maintained power factor in the range of ±0.95 i.e., before and after replacement of old energy meters with new energy meters on 08.10.2021.

g. It is stated that even after replacement of energy meters, excess energy is being consumed by the petitioner over and above the normative value for auxiliary consumption.

h. It is stated that 1st respondent has floated tender vide specification No.STN-307/12 for procurement of AMR compatible Four Quadrant TOD Tri-vector Energy Meter with ABT feature, required for measurement of import and export parameters for HT Consumers/CPP/IPP/RE Generators as Interface Meter with 0.2s class accuracy. The technical specification with regard to power factor and kVAh calculation as mentioned in the tender document is extracted below:

4.06 *<u>Power Factor</u>*
Power Factor range: *Zero Lag to Unity to Zero Lead & Zero Lead to (Unity) to Zero Lag.*
Average power factor & instantaneous power factor shall be calculated as per clause 11.04(vii) (of specification)

4.07 *<u>kVAh calculations:</u>*

In Import mode, the kVAh calculation formula will be as below:

$\sqrt{\{(kWh\ Import)^2 + (kVArh\ Lag\ Import)^2\}}$

In Export mode, the kVAh calculation formula will be as below:

$\sqrt{\{(kWh\ Export)^2 + (kVArh\ Lag\ Export)^2\}}$

i. It is stated that factory testing was done in line with the tender specification before dispatch of 240 ABT meters procured against the above said tender. In the said batch of ABT meters, 4 meters were issued to the petitioner on cost basis and remaining meters were issued to various HT consumers and Generators. The ABT meters of the petitioner were tested on 27.10.2014 by NABL approved agency, Yathva Energy Solution Private Limited.

j. It is stated that issue regarding errors in energy meters was not reported by any other HT Open Access Consumer/CPP/IPP/RE generators who installed ABT meters procured from the same tender specification.

k. It is stated that as per the specification, the energy meters installed in the premises of the petitioner are suitable for lag only tariff, blocking the leading PF. The energy meters take kVARh lag only into account while arriving kVAh and treats leading power factor as unity.

l. It is stated that though the respondent has shifted of billing from kWh to kVAh for the purpose of computation of energy in case of HT Consumers from FY 2011-12 as per the approval of the Commission, but the meters of 0.2s class of accuracy for measurement of kWh, kVARh lag, kVARh lead & kVAh (as per IS 14697) are being procured. As ‘kVARh lag' and kVARh lead' can be recorded in the Static meters in separate registers, the "lead pf is blocked" for the computation of kVAh.

m. It is stated that irrespective of blocking/unblocking of leading kVAh in the energy meters, the petitioner cannot take it for granted to inject the reactive power into the system to the extent of 70 MVAr which is very abnormal and the same causes injection of 3^{rd} and 5^{th} harmonics into the system causing distortion of sinusoidal wave form, effecting the equipment at the substation and connected consumers.

n. It is stated that the petitioner has to maintain power factor in the range of ±0.95 by installing dynamically varying reactive power compensator equipment for safe operation of the Grid. It appears from the report of SE / DPE / TSSPDCL, petitioner has not been maintaining power factor from the COD and has been injecting abnormal reactive power into the Grid till date resulting over voltage,

reduction of spare capacity of PTR and equipment flashover endangering the system stability.

o. It is stated that as per clause 6.1(vi) of PPA, the petitioner has to comply Grid Code. The relevant clause in State Electricity Grid Code (Regulation No.4 of 2018) with regard to reactive power compensation reads as follows:

17.4 *<u>Reactive Power Compensation</u>*

… …

17.4.1 *The reactive power compensation and/or other facilities shall be provided by Users, as far as possible, in the areas prone to low or high voltages systems thereby avoiding the need for exchange of reactive power to/from the In-STS and to maintain the In-STS voltage within the specified range at all times. Their healthiness and operation as per real time requirement shall be ensured by the user or STU.*

… …

17.4.4 *The users shall endeavour to minimize the reactive power drawl at an interchange point when the voltage at that point is below 97% of rated voltage and shall not inject reactive power when the voltage is above 103% of rated voltage. Interconnecting transformer taps at the respective drawl points may be changed to control the reactive power interchange as per user's request to the SLDC, but only at reasonable intervals.*

… …

17.4.6 *The payment of charge for VARs shall be at a nominal paisa/kVArh as specified by the CERC from time to time and will be between beneficiary and state pool account for VAr exchanges. The generating station shall change generator transformer taps and generate/absorb reactive power as per the instructions of SLDC within capability limits of the respective generating units that is without sacrificing the active generation required at that time. No payments shall be allowed to be paid to the generating station for such VAr generation/absorption at the generating stations.*

17.4.7 *The VAr exchanges between two beneficiaries on the interconnecting lines owned by them either singly or jointly will be as per the provisions of the CERC, IEGC 2010 as amended from time to time.*

17.4.8 *Notwithstanding anything in the above, SLDC may direct a beneficiary to curtail its VAr drawl/injection in case the security of the grid or safety of any equipment is endangered.*

p. It is stated that the petitioner is liable to pay the charges towards injecting abnormal reactive power and importing excess energy over the normative value for auxiliary consumption and the petitioner is not entitled to seek refund of deducted amount.

5. In the rejoinder the petitioner apart from refuting the allegations made in the counter of respondents asserted the following:

a. It is stated that the petitioner has set up Solar Power Project of 10 MW capacity being a successful bidder through an Open Competitive Bidding Process

conducted by the respondents. Upon completion of the project, the 1st respondent in its letter dated 28.12.2015 instructed the petitioner to arrange a sum of Rs. 5,00,000/- towards cost of 4 Nos 33 kV/11 kV, 200/1 A, 15 min ABT Energy Meters of 0.2s class. The petitioner has paid the said amount and the 1st respondent procured the meters and installed the same and the required points after testing the same by an independent testing agency.

b. It is stated that the petitioner specifically pleaded in its petition that the Divisional Engineer, DPE/HT of the 1st respondent having inspected the meters concluded that for the purpose of kVAh billing, kVARh shall be blocked, however, the same was not blocked in the meters that were procured and installed as the same were not programmed for leading kVARh block. Further, the meter reading for the purpose of monthly billing process has always been jointly taken and the officials of the respondent never alleged excess or abnormal auxiliary consumption by the petitioner. It is pertinent to state that during the joint meter reading prior to November 2020, the same was taken considering kWh alone for the reason that the meters that were installed were not programmed and leading kVARh is not blocked.

c. It is stated that the respondents have admitted the fact that the meters that were initially installed were not programmed for leading kVARh block. It is also not in dispute that the generating station of the petitioner was commissioned way back in the year 2016 and never consumed auxiliary consumption in an abnormal manner. It is further stated that after noticing the said discrepancy in the meters that were initially installed, new meters were procured and installed on 08.10.2021. It is relevant to state that the readings from the new meters clearly establish the fact that the petitioner did not consume excess energy over and above the normative value for auxiliary consumption. Therefore, it is abundantly clear that the auxiliary consumption theoretically assumed by the respondent has excess over and above normative value from November 2020 to April 2021 is absolutely false and baseless.

d. It is stated that the averments of the counter under reply that an amount of Rs. 28,49,316/- was deducted from the energy bills from November 2020 to April 2021 towards the excess energy imported by the petitioner in terms of the provisions of PPA is absolutely false and baseless. It is reiterated that the petitioner never imported excess energy over the normative value of auxiliary

consumption as alleged by the respondents. It is reiterated that the respondents to justify their unilateral and highhanded action of deduction of amount from the energy ills of the petitioner, trying to theoretically assumed excess consumption by considering the kVAh readings in spite of the fact that the meters that were procured by the respondents at the cost of the petitioner were not programmed for leading kVARh block. It is stated that in view of the said defect in the said meters, the respondents ought to have considered the readings basing on kWh as it was done prior to November 2020.

e. It is stated that Article 4.5 of the PPA clearly states that in the event of the main meter, check meter and standby meter are found to be incorrect in measuring the units, the same shall be replaced immediately. Further, the computation of delivered energy for the period thereafter till the next monthly meter reading shall be as per the replaced main meter. It is pertinent to state that the initially installed meters found to be defective for kVAh billing for the reason that the same were not programmed for leading kVARh block. It is an undisputed fact that after replacing the said old meters with the new meters, the auxiliary consumption is within the normative levels. Therefore, in terms of Article 4.5 of the PPA the delivered energy for the and accordingly the readings as per the newly replaced main meter shall be considered as the energy delivered by the Petitioner and the auxiliary consumption as being noticed and ascertained as per the replaced meters shall be considered as true and correct value for the period from November 2020 to April 2021.

f. It is stated that the assertion in the counter under reply are false and denied. It is stated that the respondents are not relying on kVAh readings in the meters. The auxiliary consumption as theoretically converted from kWh to kVAh and ascertained an abnormal auxiliary consumption. It is stated that as reiterated *supra* the respondents themselves have admitted that the meters that were installed initially were not programmed for leading kVARh block, hence, the respondents cannot assume and rely on kVAh readings. It is submitted that the generating station is a solar project and it has no such equipment or machinery to consume such abnormal units of energy as alleged by the respondents. Further, once it is an admitted fact that the meters were defective, the readings basing on such meters cannot be relied on particularly the kVAh readings when the meters were not programmed for the said purpose. It is pertinent to state

that the defect that was identified in the meters was not a defect as such, but the said meters were not suitable for kVAh readings. Once that is the fact, the respondents cannot theoretically convert the readings from kWh to kVAh and assume an abnormal auxiliary consumption.

g. It is stated that the assertion in the counter affidavit under reply that the excess energy consumed by the petitioner over and above the normative value for auxiliary consumption is due to non-maintenance of power factor in the range of ±0.95 is false and baseless. It is also false to contend by the respondents that there is no error in energy meter. It is stated that the maintenance of power factor has no relevance to the auxiliary consumption. The respondents are trying to mislead the Commission by mixing up the facts. Further, the respondents themselves have noted that the meters that were initially installed were not suitable for kVAh billing as the leading kVARh is not blocked and directed the petitioner to procure new meters. In view of the said undisputed facts, the respondents cannot allege that there is no error in the energy meter.

h. It is stated that the assertion of the counter affidavit under reply that SE/DPE/ TSSPDCL confirmed that the petitioner has never maintained power factor in the range of +/-0.95 before and after replacement of old energy meters with new energy meters on 08.10.2021 is false and deny. It is stated that even assuming without considering that there is variation in the power factor, the respondents have no right to deduct the amount from the energy bills of the petitioner.

i. It is stated that the assertion of the counter affidavit under reply that even after replacement of energy meters, excess energy is being consumed by the petitioner over and above the normative value for auxiliary consumption is false and misleading. It is stated that the excess auxiliary consumption that was alleged by the respondents for the period from October 2020 to April 2021 is abnormal and imaginary. It is pertinent to state that the auxiliary consumption may vary from month to month and it may be lesser than normative level in some months and slightly over the normative levels in some months. A slight variations in auxiliary consumption cannot be assumed as abnormal excess auxiliary consumption. Wherever there is actual excess auxiliary consumption, the same was not questioned by the petitioner. What has been questioned by

the petitioner is that the theoretically assumed abnormal auxiliary consumption on the defective meters.

j. It is stated that the assertion of the counter affidavit is matter of record. However, it is not in dispute that the meters that were initially installed were selected and procured by the respondents, however, at the cost of the petitioner.

k. It is stated that neither the testing agency nor the respondents have noticed the requirement of leading kVARh block in the said meters and the respondents cannot now rely on the said defective meters to justify their unilateral action.

l. It is stated that the assertion of the counter affidavit under reply is a clear admission that the energy meters that were initially installed are suitable for lag only tariff. In the said admitted fact the respondents cannot theoretically consider kVAh for calculation of auxiliary consumption units.

m. It is stated that the counter affidavit under reply is self-contradictory. The respondents on the one hand state that they have shifted billing from kWh to kVAh for the purpose of consumption of energy in case of HT consumers from FY 2011-12 but meters of 0.2s class of accuracy for measurement of kWh, kVARh lag, kVARh lead and kVAh are being procured. It is further stated that as kVARh lag and kVARh lead can be recorded in the static meters in separate registers, the "*lead pf is blocked*" for computation of kVAh, if assumed to be true, admittedly the meters and their readings that were relied on by the respondents were not programmed for leading kVARh block. Therefore, the entire calculation based on theoretical assumptions relied on by the respondents and thereby falsely assuming excessive auxiliary consumption by the petitioner has no legs to stand. Therefore, it is abundantly clear that the respondents have culled out a story to justify their highhanded and unilateral action.

n. It is stated that the counter affidavit under reply that the petitioner is not maintaining power factor has no relevance to the present petition. The respondents is trying to mislead the Commission by bringing irrelevant matters.

o. It is stated that the counter affidavit under reply that the petitioner is liable to pay the charges towards injecting abnormal reactive power and importing excess energy over the normative value for auxiliary consumption is absolutely false and baseless. It is stated that the respondent of its counter affidavit under

reply alleges that it has charged for consumption of excess units towards auxiliary consumption and also states that the petitioner is liable to pay charges towards injecting abnormal reactive power. Therefore, it is abundantly clear that there is no ground much less a legally tenable ground for the respondents to deduct any amount under the guise of excess energy consumption by the petitioner over and above the normative value during October 2020 to April 2021.

p. It is stated that the respondent never disputed the energy bills submitted by the petitioner. However, they have informed the petitioner about excess auxiliary consumption only when the petitioner enquired about the reason for reduced payment. Further, as stated in the main petition, the respondents never adhered to the payment terms of the PPA and always been substantial delays. As the respondents failed to dispute the energy bills immediately after the submission of the same or within reasonable period of time, the unilateral deduction of the bills amounts is highly arbitrary and contrary to the terms of the PPA. All the grounds raised in the counter affidavit under reply are mere assumption invented for the purpose of justification of their unilateral action which do not require consideration by the Commission.

q. It is stated that none of the grounds raised by the respondents in their counter affidavit under reply justify the said action of unilateral deductions from the energy bills of the petitioner, therefore, the petitioner respectfully prays the Commission to allow the petition as prayed for.

6. The Commission has heard the counsel for petitioner and the representative of the respondent and also considered the material available to it. The submissions on various dates are noticed below, which are extracted for ready reference.

Record of proceedings dated 18.08.2022:

"… … The counsel for petitioner stated that the petition is filed for recovering the amount deducted towards auxiliary consumption in monthly bills paid towards power supplied to the licensee along with interest on the said amount due. The petition is also filed for exempting maintenance of power factor. An interlocutory application is also filed for payment of the bills without adjusting the auxiliary consumption pending disposal of the original petition. The representative of the respondents sought further time to file counter affidavit in the matter. Accordingly, the matter is adjourned."

Record of proceedings dated 05.09.2022:

"… … The advocate representing the counsel for petitioner stated that counter affidavit has been received and he needs time for filing rejoinder. The

representative for respondents has no objection. Accordingly, the matter is adjourned."

Record of proceedings dated 22.09.2022:

"… … The advocate representing the counsel for petitioner stated that the counter affidavit has been filed in the matter and he needs to file a rejoinder. Therefore, the matter may be adjourned to another date. The representative for respondents has no objection, but required the copy of the rejoinder to be made available at an early date for facilitating submissions in the matter. Considering the submissions of the parties, the matter is adjourned for filing rejoinder and hearing.

Record of proceedings dated 17.10.2022:

"… … The advocate representing the counsel for petitioner stated that the rejoinder is filed in the matter today by serving a copy on the respondents. The representative of the respondents sought time to argue the matter. Considering the request of the representative of the respondents, the matter is adjourned.

Record of proceedings dated 21.11.2022:

"… … The representative of the respondents stated that the pleadings in the matter are complete, however, as the counsel for the petitioner is not present, the matter may be adjourned for making submissions. Accordingly, the matter is adjourned."

Record of proceedings dated 12.01.2023:

"… … The advocate representing the counsel for petitioner stated that the petition is filed seeking to recover the amounts deducted towards auxiliary consumption alongwith interest. The period involved is for the period from November, 2020 to April, 2021. Initially, the petitioner was informed that it is deviating from the approved auxiliary consumption while undertaking the generation of power. However, in order to rectify the said aspect, the petitioner has sought change of meters. Accordingly, the meters were replaced and new readings were taken under kVAh billing instead of kWh. Without notifying the clearance of auxiliary consumption aspect new issue of power factor has been raised consequent upon change of meters. Thus, they are demanding arrears for non-maintenance of power factor. It is strange that the said aspect was within the knowledge of the licensee, but it was not figured out earlier, which aspect would have avoided in change of meters. The said aspect was raised conveniently while relegating the issue of auxiliary consumption as it was noticed that auxiliary consumption before and after the change of meters remained the same. The licensee is seeking to levy charges for an issue, which is actually not within the forte of the generator and it had already collected the amount, hence the present petition is filed for being reimbursement of the same. The representative of the respondents has stated that the petitioner though raised an issue of auxiliary consumption, the real issue involved in the petition is for collection of charges towards power factor. The issue of power factor came to light only upon undertaking change of meters and billing the supply drawn by the petitioner. It is the responsibility of the petitioner to maintain power factor. Since, there is violation of the same, present charges are levied and collected from the petitioner. The petitioner cannot claim either refund or interest on the amount as it is bound to pay the same. Having heard the submissions of the parties, the matter is reserved for orders."

7. The Commission views that the Telangana State Power Coordination Committee (TSPCC, respondent No.3) is not required to contest the petition as is neither directly connected with the issue nor statutorily recognized or having any authority under the Act, 2003 or regulations made thereof and hence, considers to delete respondent No. 3 from the array of the respondents.

8. The facts of the case are that the petitioner has set up a solar power plant of 10 MW capacity near to 132/33 kV Makthal substation, Mahabubnagar district. The respondent entered a PPA with the petitioner on 11.03.2015 for the purchase of solar power from the said 10 MW solar power plant at Rs.6.84/unit for a period of 25 years. As per the terms of PPA, out of 10 MW installed capacity, 0.01 MW is for its auxiliary consumption and 9.99 MW is for export to grid for sale to DISCOM/respondent (auxiliary consumption is 0.1% of capacity for Solar PV). Initially, on completion of the project, at the cost of petitioner (Rs.5 lakh), the respondent procured and installed 33 kV/11 V, 200/1, 15 Min. ABT energy meters of 0.2s class at 132/33 kV substation after testing on 13.02.2016 by a NABL accredited agency viz., M/s Yathva Energy Solutions Pvt. Ltd., in the presence of TSDISCOM and TSTRANSCO officials (i.e., ADE/MRT/HT-I/TSSPDCL/Hyderabad-North and DE/MRT/TSTransco/Sangareddy). The commercial operation date (COD) of the solar power plant of the petitioner is 24.02.2016. As per the provisions of PPA, from the date of COD, the petitioner submitting its monthly bills for energy delivered to the respondent, based on the Joint Meter Reading (JMR) being taken by the respondent in the presence of petitioner. The petitioner having noticed that there is short payments (deductions) against the invoice/bill raised for the billing month of November 2020 and December 2020, albeit substantial delays in releasing the payment against monthly energy bills, requested respondent to refund the said deducted amounts vide letter dated 20.10.2021 followed by another letter dated 08.12.2021. In response the respondent vide letter dated 03.03.2022 informed the petitioner that deductions were towards the excess energy being consumed by the petitioner's plant over and above the normative value for auxiliary consumption during non-generation of power due to non-maintenance of power factor in the range of ±0.95. The respondent has not issued any notice to the petitioner in respect of consumption of auxiliary consumption above normative level in terms of Article 5.6 of the PPA, whereas the respondent has informed the petitioner

about excess auxiliary consumption only when the petitioner enquired about the reason for reduced payment.

9. The present petition is filed by petitioner seeking directions for payment of a total amount of Rs. 28,49,316/- which were unilaterally deducted by the respondent from the monthly energy bills for the period from November 2020 to April 2021 on the ground of perceived excess energy being consumed over and above the normative value for auxiliary consumption during non-generation of power due to non-maintenance of power factor in the range of ±0.95, along with interest and for directions to respondent for not to deduct such amounts on non-maintenance of power factor.

10. The contention of petitioner is that the respondents ought to have considered the readings for the auxiliary consumption basing on kWh (units) as it was done prior to November 2020, whereas considered theoretically assumed excess consumption on kVAh readings in spite of the admitted fact that the meters that were initially procured and installed, at the cost of the petitioner, were not suitable for kVAh readings as not programmed for leading kVARh block. After pointing out the discrepancy in kWh and kVAh abnormality by the respondent, new meters were procured and installed on 08.10.2021. In terms of the Article 4.5 of the PPA the delivered energy for the period during which the meters were found to be defective shall be as per the replaced main meter.

11. In the counter affidavit the respondent contended that the excess energy consumed by the petitioner over and above normative value of auxiliary consumption during non-generation of power is due to non-maintenance of power factor in the range of ±0.95 and the contention of the petitioner that there is an error in energy meter is false and baseless. The energy meters installed in the premises of the petitioner are suitable for lag only blocking the leading PF and take kVARh lag only into account while arriving kVAh and treats leading power factor as unity. The excess auxiliary consumption is billed as per the retail supply tariff order for HT-I category and given a detailed computation of energy charges for the energy imported (auxiliary consumption) during the month of November 2020. The respondent further contended that the analysis of MRI data from COD to January 2022, after inspection of the plant by SE/DPE/TSSPDCL, confirmed that the petitioner has never maintained power

factor in the range of ±0.95 i.e., before and after replacement of old energy meters and even after replacement of energy meters, excess energy is being consumed by the petitioner over and above the normative value for auxiliary consumption. The respondent further contended that the real issue involved in the petition is for collection of charges towards low power factor. Also contended that the petitioner has to maintain power factor in the range of ±0.95 by installing dynamically varying reactive power compensator equipment for safe operation of the grid, the petitioner cannot take it for granted to inject the reactive power into the system to the extent of 70 MVAR which is very abnormal and the same causes injection of 3rd and 5th harmonics into the system causing distortion of sinusoidal wave form, effecting the equipment at the substation and connected consumers endangering the system stability.

12. The relevant clauses of the PPA are extracted below for better understanding:

Article 2
Purchase of Delivered Energy and Tariff

2.1
… …

2.6 *The Solar Power Developer is entitled to draw the power from the DISCOM for its auxiliary consumption, subject to limit specified in Schedule-1. The energy supplied by the DISCOM to the Solar Power Developer through a bilateral arrangement, to maintain the Auxiliaries of the power plant in situations of non-generation of power, in any billing month shall be adjusted from the delivered energy, as indicated below:*

Net Energy = Delivered energy by the developer at interconnection point - Energy drawl from DISCOM for auxiliaries.

Provided that where there is No Delivered Energy by the SPD at the Interconnection Point in any month, then Energy drawl from the DISCOM shall be billed at the applicable tariff of HT-1 category consumers.

Provided further that the Solar plants during the plant shut down or non-generation periods shall draw the energy from the DISCOM only for the essential loads not exceeding the auxiliary consumption.

Article 4
Metering and Protection

4.1 *… …*
… …

4.5 *During the half yearly test checks, if the main meter, check meter and standby meter are found to be incorrect in measuring the units beyond the permissible limits of error, all the meters shall be replaced immediately. The correction applied to the consumption registered by the main meter to arrive at the correct Delivered Energy for billing purposes for the period of one month up to the time of such test check, computation of Delivered Energy for the period thereafter till the next monthly meter reading shall be as per the replaced main meter.*

… …

Article 5

Billing and Payment

5.1 *For the Delivered Energy, the Solar Power Developer shall furnish a bill to the DISCOM calculated at the Tariff provided for in Article-2, in such form as may be mutually agreed upon between the DISCOM and the Solar Power Developer, for the billing month on or before the 5th working day following the Meter Reading Date.*

5.2 *The DISCOM shall be entitled to get a rebate of 1% of the total amount billed in any billing month for payments made before the Due Date of Payment. Any payment made beyond the Due Date of Payment, the DISCOM shall pay simple interest at prevailing base Prime Lending Rate of State Bank of India and in case this rate is reduced, such a reduced rate is applicable from the date of reduction.*

5.3 *The DISCOM shall pay the bill on a monthly basis as per Clause 5.5, by opening a One-month revolving Letter of Credit in favour of the Solar Power Developer, either fully or partially synchronised with the Grid in respect of contracted capacity.*

5.4 *Letter of Credit: Before 30 days prior to the due date of first monthly bill of the generating unit, the DISCOM shall cause to put in place an irrevocable revolving Letter of Credit issued in favour of the Solar Power Developer by a Scheduled Bank (the "Letter of Credit") for one month's billing value.*

Provided that any increase in the delivered energy on account of commissioning of additional capacity after the first month's billing or in subsequent billing months, the DISCOM shall revise the revolving letter of credit in favour of the Solar Power Developer covering the latest previous month billing upto achieving of COD.

a. *provided further that the Letter of Credit shall not be invoked for any disputed or objected bill amount.*
b. *Provided further that the Letter of Credit can be invoked only when DISCOM falls to pay the current month bill amount by the due date.*

5.5 *Payment of bills raised: The Solar Developer shall submit bills for the energy delivered during the billing period as per the provision of this Agreement and there upon the DISCOM shall make payment for the eligible bill amount by the due date of payment.*

5.6 *Billing disputes: The DISCOM shall pay the bills of Solar Power Developer promptly subject to the Clauses 5.1 and 5.2.*

The DISCOM shall notify the Solar Power Developer in respect of any disallowed amount on account of any dispute as to all or any portion of the bills, The Solar Power Developer shall immediately take up issue with the relevant and complete information with the DISCOM which shall be rectified by the DISCOM, if found satisfactory. Otherwise notify its (DISCOM's) rejection of the disputed claim within reasonable time with reasons therefor. The dispute may also be resolved by the mutual agreement. If the resolution of any dispute requires the DISCOM to reimburse the Solar Power Developer, the amount to be reimbursed shall bear simple interest at prevailing base Prime Lending Rate of State Bank of India and in case this rate is reduced, such a reduced rate is

applicable from the date of reduction from the date of disallowance to the date of reimbursement.

… …

Article 6
Undertaking

6.1 the Solar Power Developer shall be responsible:

(i) … …

… …

(vi) to comply with the provisions of the Grid Code. Notwithstanding any provision in this Agreement, the Solar Power Developer shall comply with the State Grid Code, dispatch practices, performance standard, protection & safety as required under the rules & regulations in force from time to time in the State of Telangana.

… …

Article 10
Events of Default and Termination

10.1 … …

10.2 DISCOM Event of Default

10.2.1 The occurrence and the continuation of any of the following events, unless any such event occurs as result of a Force Majeure event or a breach by the Solar Power Developer of its obligations under this Agreement, shall constitute the Event of Default on the part of defaulting DISCOM ("DISCOM Event of Default).

(i) DISCOM fails to pay (with respect to payment due to the Solar Power Developer according to Article 5), for a period of ninety (90) days after the Due Date of Payment and the Solar Power Developer is unable to recover the amount outstanding to the Solar Power Developer through the Letter of Credit, or

… …

13. A plain reading of the provisions under Article 2.6 of PPA amply establish the following two (2) options for treatment of auxiliary consumption during situations of non-generation of power in any billing month.

Option (1): <u>When there is delivered energy in the billing month</u>: Net-off from the delivered energy.

OR

Option (2): <u>When there is no delivered energy in the billing month</u>: Billing at the applicable HT-I category

14. Insofar as the billing of auxiliary consumption of solar power generator, it would remain to be governed by the provisions of the PPA, since they have arrived at consensus *ad-idem*. The consumption of power towards auxiliaries during non-generation of power both in kWh & kVAh and the power factor should be known to the both the parties (specifically to the respondent) as and when the JMR is

undertaken and data is collected, hitherto meters were procured and installed by the respondent itself (at the cost of the petitioner). Along with the counter the respondent field a statement showing the month-wise average power factor maintained by the petitioner. The petitioner did not dispute the contents of this statement. Any variation in the readings or functioning of meters have to be immediately rectified by notifying the generator/petitioner. It is strange that this aspect did not fall for attention of the respondent prior to the billing month of November, 2020. Nothing precluded the respondent from notifying the petitioner as and when it had noticed discrepancy in consumption of auxiliaries, only upon the request of the petitioner for refund of deductions, it is informed about the excess auxiliary consumption in kVAh.

15. Incidentally, the petitioner is expected to maintain power factor in the range of ±0.95. The Commission is of the view that irrespective of blocking or unblocking of leading kVAh in the energy meters installed at the place of the petitioner, the petitioner is not expected to inject reactive power into the system abnormally, which according to the respondent causes distortion of sinusoidal wave form, effecting the other equipment at the substation and the other consumers connected to the substation. Admittedly as per Article 6.1(vi) of the PPA, the petitioner has to adhere to the provisions of State Electricity Grid Code.

16. The Commission observes that there exists delivered energy during the billing months from November 2020 to April 2021. As such, the respondent is supposed to follow Option (1), instead, it has unilaterally deducted the amounts from the bills of petitioner towards the perceived excess auxiliary consumption during non-generation of power by considering kVAh readings of petitioner's plant over and above the normative value due to non-maintenance of power factor in the range of ±0.95 by following Option (2) by using the methodology which is not specified in the PPA. The respondent ought to have followed the provisions of PPA insofar as the billing and payment is concerned. In absence of any Rule/Regulation in contrary, the respondent could not have deducted the amounts. As such, unilaterally deducting the amounts from the monthly bills/payments is contrary to the provisions of PPA.

17. In this context the Commission recalls its clarification given to both TSDISCOMs (TSSPDCL (Respondent) and TSNPDCL) vide letter No. TSERC / Secy / Acc / F-No. Solar / D. No. 610 / 16, dated 23.09.2016 and is reproduced below:

"2. The Chief Engineer, (Plg, Comml & Coord), TSTransco dated 24.08.2016 has sought a clarification on collection of energy charges in respect of solar power developers in the event they cross the energy drawl beyond 0.1% for auxiliary consumption in the absence of provision for the treatment of such energy in the PPA entered by the Discom.

3. In this regard, I am directed by the Commission to inform you that the provisions made regarding auxiliary consumption under clause 2.6 in the model PPA approved by the Commission vide references 2nd [Lr.No.TSERC/Secy/AO/Tariff/T1002/2015, dated 21.02.2015] and 3rd cited [Lr.No.L-15/DD(Law)/1, dated 08.06.2015] may be followed."

18. It is appropriate to state that if the billing is to be done in a particular measurement of unit viz., kWh in respect of energy delivered, the same unit of measurement (kWh) is to be considered for auxiliary consumption for net-off. The other measurement, more particularly kVAh cannot be applied for auxiliary consumption, unless specifically directed by the Commission. Nothing is on record that the Commission had consented for modification of the provisions of PPA in relation to unit of measurement of auxiliary consumption.

19. No doubt, the Commission has modified energy billing of HT consumer on kVAh basis (from kWh by dispensing the low power factor surcharge) whereby to encourage them to improve their power factor and reduce their energy consumption *(It has an inherent mechanism to incentivize or penalize consumers according to their power factor. It also reduces harmonics, especially induced due to low power factor, which create disturbances in the system and harm sensitive equipment. Further, transformers, cables and switchgears can be utilized to its optimum capacity by maintaining near unity PF. It also helps to achieve loss reduction, improve voltage profile, power quality and system stability*). However, in this particular case, billing the excess auxiliary consumption at HT-I category does not arise, as there is delivered energy in the billing month.

20. Further, the Commission by Regulation No.1 of 2021 amended the Regulation No. 6 of 2016 with regard to the billing aspect in the matter of net metring facility notifying that "*the quantum of electricity units exported by the Eligible Consumer shall be measured in kWh only. In case the applicable tariff provides for energy billing on kVAh basis and if during the billing period the Eligible Consumer delivers surplus electricity to a Distribution Licensee, for off-setting the quantum of electricity, the power factor shall be assumed equal to Unity*". This is in the context of net metering and the

same cannot be applied to the petitioner, unless and until the PPA is suitably amended. Accordingly, the action of the respondent cannot be accepted.

21. In these circumstances, the Commission is inclined to accede to the prayer of the petitioner and directs the respondent to follow the provisions of PPA with regard to billing and payment is concerned. Accordingly, the petition is allowed, but in the circumstances, no costs. Since the original petition itself is being disposed of, nothing survives and no interim orders are required at this stage and accordingly I.A. stands closed.

This Order is corrected and signed on this the 5th day of December, 2023.

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

//CERTIFIED COPY//