



BEFORE THE ELECTRICITY OMBUDSMAN, HARYANA
Haryana Electricity Regulatory Commission
Bays No. 33 - 36, Sector - 4, Panchkula-134109
Telephone No. 0172-2572299; Website: - herc.nic.in
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(Regd. Post)

Appeal No : 18/2024
Registered on : 06.06.2024
Date of Order : 19.11.2024

In the matter of:

Appeal for modification of order dated 29.03.2024 passed by CGRF, UHBVNL in complaint no. UH/CGRF- 230/2023.

Sh. Bhim Sain, Director, M/s R.K. Rayon Pvt. Ltd., (Unit R.K. Spinners), 66 KM Mile Stone, Pattikalyana, Samalkha, Panipat **Appellant**
Versus

1. The Executive Engineer Operation, UHBVN, Samalkha **Respondent**
2. The SDO Operation, UHBVN, Samalkha

Before:

Shri Virendra Singh, Electricity Ombudsman

Present on behalf of Appellant:

Shri Nathoo Shaw

Present on behalf of Respondents:

Shri Shiv Kumar, SDO Operation, UHBVN, Samalkha

ORDER

A. Shri Bhim Sain, Director, M/s R.K. Rayon Pvt. Ltd., (Unit R.K. Spinners) has filed an appeal against the order dated 29.03.2024 passed by CGRF, UHBVNL, Panchkula in complaint No. UH/CGRF- 230/2023. The appellant has requested the following relief: -

1. That the appellant company M/s R.K. Rayon Pvt. Ltd., (Unit R.K. Spinners) situated at 66 KM Mile Stone, Pattikalyana, Samalkha, Distt. Panipat had obtained an electricity connection bearing No. 7604011000 from the respondents. The appellant company had deposited the security amount and had been coming on making the payment of all electricity bills as per consumption and there was no fault of any kind on the part of the appellant company.
2. That due to some unavoidable reason, the production activities of the unit have been suspended and thus on the requests of the appellant company, the said connection was permanently disconnected and PDCO bearing No. 8977011052 done on dated 22.04.2022 by M&P Division, UHBVN, Sonapat vide application No. 8246520859. But even after disconnection of electricity connection mentioned above, the respondents have failed to release the Security Deposit i.e. ACD amount for Rs. 1,34,77,695/- to the appellant company.

3. That thereafter the appellant company made several requests oral as well as in writing vide letters dated 13.05.2022, 27.05.2022, 09.06.2022, 07.07.2022 and 05.12.2022, 16.01.2023, 06.04.2023, 31.07.2023 & 08.09.2023 for refund of security deposit/ ACD amount, but the respondents have neither given any reply of the said letters nor refunded the security amount to the appellant company.
4. That thereafter, the appellant company made a complaint No. 230 of 2023 before Consumer Grievance Redressal Forum, UHBVN, Flat No. 519 to 522, Power Colony, Industrial Area, Phase-2, Panchkula on 27.09.2023 and the same has been allowed vide order dated 29.03.2024 without giving the details of amount to be refunded. The said order has been sent on dated 01.05.2024 and the same has been received by the appellant company on dated 14.05.2024. Vide order dated 29.03.2024 the respondents have been directed to refund the due amount of the complainant within 21 days without fail after observing all requisite formalities required as per norms of the Nigam and ensure compliance of the directions to the Forum within stipulated period.
5. That thereafter, the respondents have made the payment of Rs. 1,01,16,331/- to the appellant company vide Cheque No. 960521 dated 07.05.2024 drawn on State Bank of India, SME branch Panchkula. The respondents illegally and unauthorizedly deducted an amount of Rs. 16,45,335/-. However, the respondents have got no right, title or authority to deduct the said amount.
6. That the respondents have charged an amount of Rs. 11,42,237/- as provisional adjustment instead of Rs. 9,00,118/-. In this regard, the respondents have excessively charged an amount of Rs. 2,42,119/- from the appellant. Similarly, the respondents have charged an amount of Rs. 5,14,006/- as interest on provisional adjustment, but the same does not applicable on the appellant company. Thus, the respondents have wrongly deducted the amount of Rs. 5,14,006/- from the amount of the appellant company. Besides this, the respondents have not shown /adjusted the amount of 27,913/- as TCS charges @0.1% from 04/21 to 02/22 in the account of the appellant company.
7. That as per instructions, rules and regulations of the Nigam, the security amount was to be refunded within 30 days from the date of termination

of agreement, which is self evident from the perusal of Sales Circular No. U02/2020 dated 08.01.2020. The respondents have issued PDCO on dated 22.04.2022, but the security amount has been released on 07.05.2024. Thus, the respondents are liable to pay interest on the outstanding amount. The respondents have failed to pay Rs. 6,08,818/- as interest w.e.f. 01.04.2021 to 30.04.2022. Similarly, the interest from 01.05.2022 to 31.03.2023 is made out Rs. 3,94,147/-, but the respondents have made only Rs. 3,59,655/- to the appellant company and thus the appellant company has received less interest of Rs. 34492/-. Similarly, the respondents have paid less interest of Rs. 1,16,670/-, as the respondents have made the payment of Rs. 6,23,147/- instead of Rs. 7,39,817/- to the appellant company. Besides this, on account of Panchayat Tax Rs. 6,91,451/- has been charged instead of Rs. 5,90,136/- . Hence an amount of Rs. 1,01,315/- has excessively been charged by the respondents. The details of outstanding amount is as under: -

Sr. No.	Description	Amount
1	Provisional adjustment of Rs. 11,42,237/- has been charged instead of Rs. 9,00,118/-. Hence Rs. 2,42,119/- charged as surcharge which is not applicable in this case.	242119-00
2	Interest on provisional adjustment of Rs. 5,14,006/- has been charged, which is not applicable on the appellant company	514006-00
3	On account of Panchayat Tax, Rs. 6,91,451/- has been charged instead of Rs. 5,90,136/-. Hence Rs. 1,01,315/- has excessively been charged. The amount of Rs. 6,91,451/- is initially charged as arrear from 28.01.2021 to Sep. 2021 which is not applicable to appellant company	101315-00
4	TCS Charges @0.1% from 04/21 to 02/22 of Rs. 27,913/- which is not shown in the account of the appellant company	27913-00
5	The amount of interest accrued on ACD for FY 2021-2022 has not received till date. From 01.04.2021 to 30.04.2022 on ACD amount of Rs. 1,32,23,210/- Interest made : $13223210 \times 4.25\% \times 13/12 = 608818.63$	608818.63
6	The appellant company has received less interest accrued on ACD FY 2022-23 for 11 months after deduction amount from ACD, from 01.05.2022 to 31.03.2022 on ACD amount of Rs. 10117162 i.e. interest made Rs. $10117162 \times 4.25\% \times 11/12 = 394147.77$ and given interest only Rs. 3596555	34492.77
7	The appellant company has received less interest accrued on ACD FY 2023-24 for 12 months after deduction amount from ACD, it should be calculated 13 months on ACD amount of Rs. 10117162 i.e. interest made Rs. $10117162 \times 6.75\% \times 13/12 = 739817.47$ and given interest only Rs. 623147	116670.47
	Outstanding Payment to be required for refund:	1645335-00

8. That in this regard, the respondents has illegally and unauthorizedly kept an amount of Rs. 16,45,335/- of the appellant, which the respondents have failed to release the same even in spite of repeated request made by

the appellant company. However, the respondents are legally duty bound to release the said amount to the appellant company.

9. That the respondents have succeeded in keeping the amount of Rs. 16,45,335/- with them, as the respondents were not directed to release specific amount to the appellant. The Ld. Consumer Grievances Redressal Forum, UHBVN Panchkula directed the respondents to determine the left out amount of the appellant, but the respondents were adamant from the appellant since very inception and thus it cannot be excepted from the respondents to give exact calculation, because Ld. Consumer Grievances Redressal Forum has failed to determine the amount, for which the appellant is entitled to recover/refund from the respondents. As such, the order dated 29.03.2024 requires modification. The appellant also filed a representation to the respondents to release the remaining amount of Rs. 16,45,335/-, which has illegally been kept by the respondents, but the respondents have failed to release same. Hence there is no other alternative for the appellant except to file the present appeal before the Hon'ble Electricity Ombudsman.
10. That the order dated 29.03.2024 sent to the appellant company on 01.05.2024 and received by the appellant company on 14.05.2024 and thus limitation for filing the present appeal is starts from 14.05.2024 from the date of receiving of order. Hence the present appeal is well within time.
11. That the Hon'ble Electricity Ombudsman have every jurisdiction to try and decide the present appeal on merit.

It is, therefore, requested that the order dated 29.03.2024 passed by the Consumer Grievances Redressal Forum, UHBVN, Panchkula in complaint No. 230 of 2023 titled as M/s R.K. Rayon Pvt. Ltd. Vs. UHBVN & ors. may please be reversed/modified and the respondents may please be directed either to release the remaining amount of Rs. 16,45,335/- (which has illegally been deducted by the respondents) to the appellant company or the Hon'ble Electricity Ombudsman may please be determined the actual and specific remaining amount and directed the respondents to release a specific amount alongwith interest to the appellant company, for the sake of justice and equity. Any other relief to which the Hon'ble Electricity Ombudsman deems fit and proper may please be awarded to the appellant company in the interest of justice.

- B.** The appeal was registered on 06.06.2024 as an appeal No. 18/2024 and accordingly, notice of motion to the Appellant and the Respondents was issued for hearing the matter on 25.06.2024.
- C.** Hearing was held on 25.06.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, the respondent SDO submitted that the matter has been taken up with the higher authorities and requested for short adjournment. Acceding to the request of the respondent, the matter was adjourned for hearing on 16.07.2024.
- D.** The respondent SDO vide letter dated 15.07.2024 has submitted reply, which is reproduced as under:

In this connection it is intimated that a appeal filed by M/s R.K. Rayon Pvt. Ltd. to your good office for modification of order dated 29.03.2024 passed by the Chairman Consumer Grievances Redressal Forum, UHBVN, Panchkula in complaint No. 230 of 2023 titled as M/s R.K. Rayon Pvt. Ltd. Vs UHBVN & Ors. The Hon'ble Chairman has directed the respondents to refund the due amount of the complainant/applicant within 21 days without fail after observing all the requisite formalities required as per norms of the Nigam.

The concerned S/Division has made compliance the order of Hon'ble CGRF UHBVN, Panchkula and released the ACD amount i.e. Rs. 10116331/- of subject cited consumer vide cheque no. 960521 dated 07.05.2024 after getting necessary pre-audit from Chief Auditor UHBVN, Rohtak and drawing limit from Sr. AO Banking & Collection UHBVN, Panchkula. Now no amount is pending of subject cited consumer regarding ACD & all dues of the consumer have been cleared. Now the appeal has been filed by the consumer in the Hon'ble Electricity Ombudsman HERC, Panchkula. The pointwise reply of all objection raised filed by the consumer in the appeal before Hon'ble Electricity Ombudsman, HERC, Panchkula is as under: -

Sr. No.	Objections raised by consumer	Amount	Reply of Nigam
1	Provisional adjustment of Rs. 1142234/- has been charged instead of Rs. 900118/-. Hence Rs. 242119/- charged as surcharge which is not applicable in this case.	242119/-	All case checked and pre-audited by audit team and the provisional adjustment of Rs. 1142234/- is correct and recoverable from the consumer.
2	Interest on provisional adjustment of Rs. 514006/- has been charged, which is not applicable on the appellant company	514006/-	The interest of provisional adjustment of Rs. 514006/- is chargeable to the consumer.
3	On account of Panchayat Tax, Rs. 691451/- has been charged instead of Rs. 590136/-. Hence Rs. 101315/- has excessively been charged. The amount of Rs. 691451/- is initially charged as	101315/-	The Amount of difference of Panchayat Tax i.e. 101315/- already given to the consumer in final adjustment

	arrear from 28.01.2021 to Sep-2021 which is not applicable to appellant company.		
4	TCS Charges @ 0.1% from 04/21 to 02/22 of Rs. 27913/- which is not shown in the account of the appellant company.	27913/-	TCS Charges @ 0.1% from 04/21 to 02/22 of Rs. 27913/- which is shown in the final adjustment.
5	The amount of interest accrued on ACD for FY-2021-2022 has not received till date. From 01.04.21 to 30.04.22 on ACD amount of Rs. 13223210/- Interest made: $13223210 \times 4.25\% \times 13/12 = 608818.63/-$	608818.63/-	The interest amount on ACD deposited by the consumer for FY-2021-2022 has not been credit in the consumer account due to PDCO of electricity connection in CCB portal on dated 20.04.2022 and interest was credited by CBO on dated 30.04.2022. This was the reason not to given benefit of interest. After discussion and scrutiny of the account it is reviled that interest for the FY-2021-22 on ACD is pending to pay to the consumer which will be paid shortly after receiving the Hand Receipt through consumer for which intimation has already been given to the consumer vide letter memo no. 9671 dated 07.07.2024
6	The appellant company has received less interest accrued on ACD FY 2022-23 for 11 months after deduction amount from ACD, from 01.05.22 to 31.03.22 on ACD amount of Rs. 10117162/- i.e. interest made $Rs. 10117162 \times 4.25\% \times 11/12 = 394147.77$ and given interest only Rs. 3596555/-	34492.77	The Interest accrued on ACD FY-2022-23 has been given to the consumer.
7	The appellant company has received less interest accrued on ACD FY-2023-24 for 12 months after deduction amount from ACD, it should be calculated 13 months on ACD amount of Rs. 10117162/- i.e. interest made $Rs. 10117162 \times 6.75\% \times 13/12 = 739817.47$ and given interest only Rs. 623147/-	116670.47	The Interest accrued on ACD FY-2023-24 has been given to the consumer.
	Outstanding Payment to be required for refund:	1645335/-	Outstanding amount is not pending.

All the details and transactions about this case has also been given to the consumer through by hand and this office has tried best efforts to satisfied the consumer regarding all grievances of this case. Therefore, you are requested to dismiss the appeal because there is no merit in this appeal after detailed reply submitted by this office.

- E.** Hearing was held on 16.07.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, appellant requested for short adjournment to file rejoinder as the reply has been received one day before i.e. on Monday. Acceding to the request of the appellant, the matter was adjourned for hearing on 06.08.2024.

F. The appellant vide email dated 01.08.2024 has submitted rejoinder to the reply of respondent submitted vide memo no. 9692 dated 15.07.2024, which is reproduced as under:

1. That in reply to paras no. 1 and 2, it is submitted that the respondents UHBVN never demanded the alleged billing amount from the appellant and thus the respondents have got no right, title or authority to levy surcharge of Rs. 2,42,119/- upon the appellant. Besides this, no details of alleged surcharge has ever been supplied to the appellant. When the respondents have levied surcharge upon the appellant, then in that case, the respondents UHBVN has got no right to charge interest on the amount of Rs. 11,42,234/-.
2. That in reply to para no. 3 of the reply dated 15.07.2024, it is submitted that the respondents has got no right to charge the amount of Rs. 1,01,315/-, as no details or breakup has been given to the appellant, which is but necessary to be furnished by the respondents department.
3. That the para no. 4 and 5 of the reply as alleged are wrong, hence denied. The respondents UHBVN has not issued TDS Certificate to the appellant regarding the amount of Rs. 27,913/- as TCS charges, without which the respondents have got no right to deduct the amount of Rs. 27,913/- from the appellant. Besides this, the amount was to be refunded to the appellant at the time of issuing PDCO, but the respondents intentionally failed to release the security amount of the appellant and illegally detained the same with them and thus the respondents are legally duty bound to pay interest at the rate of 18% per annum on delayed payment w.e.f. May, 2022. The respondents though admitted that the amount of interest on Rs. 1,34,77,695/- for FY 2021-2022 is to be given to appellant and sought receipt of the same from the appellant without specifying the amount of interest to be refunded, which is but necessary to be mentioned for verifying the accuracy of the same.
4. That the paras no. 6 & 7 of the reply as alleged are wrong, hence denied and that of the appeal are correct. The security amount was given to the appellant on 07.05.2024 after a delay of about two years from the dated of PDCO and thus the respondents are legally duty bound to pay interest at the rate of 18% per annum on the delayed payment. It is wrong to allege that the interest accrued on ACD FY 2022-23 and FY 2023-24 has been

given to the consumer. It is also wrong to allege that the outstanding is not pending.

It is, therefore, requested that the appeal filed by the appellant may be allowed / accepted as prayed in the grounds of appeal of the same of justice and equity.

- G.** Hearing was held on 06.08.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, the respondent XEN stated that no copy of rejoinder has been received. The appellant is directed to provide a copy of the rejoinder to the respondent today itself and the respondent may file response to rejoinder, if any, with a copy to the appellant within 10 days. The matter is adjourned and shall now be heard on 20.08.2024.
- H.** The respondent SDO vide email dated 18.08.2024 has submitted reply in response to the rejoinder submitted by the appellant, which is same as submitted vide email dated 15.07.2024 in para 'D' above. Hence same is not reproduced here again for sake of brevity.
- I.** Hearing was held on 20.08.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, the appellant submitted that reply in response to our rejoinder received from SDO on 18.08.2024 and due to holiday on 19.08.2024 on account of Raksha Bandhan unable to submit the reply / arguments. Acceding to the request of the appellant, the matter was adjourned for hearing on 17.09.2024. The appellant may file reply / arguments in response to the reply submitted by the respondent, if any, within 10 days with an advance copy to the respondent.
- J.** Hearing was held on 17.09.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, both the parties argued the matter at length and agreed to submit their written statements within 7 days. The case will be heard on 07.10.2024.
- K.** The appellant vide email dated 27.09.2024 has submitted written statements, which is reproduced as under:
- हमें किसी भी तरह का Demand Notice/ Half margin Rs 900118 + S/charge Rs 242119/- कभी भी नहीं मिला। हमारे ACD के refund apply करने के बाद कभी भी Demand notice नहीं दिया गया ताकि मैं Amount जमा करवा सकते। S/charge apply तभी होता है जब उपभोक्ता within time period जमा करवाये अतः हमें जो Charge amt. 242119/- नहीं लगना चाहिए और हमारा refund होना चाहिए।

2. हमें 514006/- Interest charge 18% किया गया है Interest तभी बनता है जब हम किसी भी तरह या Demand का payment न किया हो जब Demand ही हमारे प्रति raise नहीं हुई तो Interest किस बात का दिया जाये। अतः 514006/- जो ACD से काटा गया है refund किया जाये।
3. Panchayat Tax का Details नहीं मिला है हमारे हिसाब से 101315/- रूपये ज्यादा चार्ज किया गया है। अपना Account दे देते है और Tally हो जाता है तो यह Amount इनके हिसाब से मान सकते है।
4. TCS charge amount 27913/- for the year 04/21 to 02/22 का हमारे ACD Amount से 07/05/2024 को काटा गया है लेकिन इसका कोई भी Certificate आज तक नहीं दिया गया और Income tax site पर भी हमारे Account में यह Amount Rs. 27913/- show नहीं कर रहा है। अतः इन्होंने यह Amount जमा नहीं कराया है। इसलिए Rs. 27913/-रूपये का Amount हमें Refund करे ताकि हम जमा करा सके।
5. 2021-2022 ACD का Interest देने के लिए कह रहे है तो उन्होने Specify amount नहीं बताये। PDCO 22.4.2022 को हुआ था। हमारा ACD का Interest 2021-22 का 2022-23 के पहले बिल में ही मिलना चाहिए था परन्तु इन्होंने आज तक नहीं दिया। अतः हमें देर से Interest देने के कारण 18% Interest लगा कर देवे।
- 6& 7. 2022-23 का ACD interest 2023-24 के first billing cycle में मिलना चाहिए और 2023-24 का ACD interest 2024-25 first billing cycle में मिलना चाहिए लेकिन हमें 07.05.24 को मिला है। जय delay होने के कारण 18% interest देने की किरपा करे ।

It is, therefore, requested that the appeal filed by the appellant may be allowed /accepted as prayed in the grounds of appeal of the sake of Justice and equity.

- L.** Hearing was held on 07.10.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, the respondent SDO submitted that written statement could not be submitted due to election duty and requested for 7 days time to submit the written statement after getting it pre-audited. Acceding to the request of the respondent, the matter will be heard on 22.10.2024.
- M.** Hearing was held on 22.10.2024, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, respondent SDO submitted that due to non-availability of divisional Accountant in previous week written statement could not be got pre-audited and requested for short

adjournment to file reply / written statement. Acceding to the request of the respondent, the matter will be heard on 19.11.2024.

- N.** The respondent SDO vide email dated 05.11.2024 has submitted that reply on the rejoinder, which is reproduced as under:

In this connection it is intimated that a appeal filed by M/s R.K. Rayon Pvt. Ltd. to your good office for modification of order dated 29.03.2024 passed by the Chairman Consumer Grievances UHBVN & Ors. The Hon'ble Chairman has directed the respondents to refund the due amount of the complainant / applicant within 21 days without fail after observing all the requisite formalities required as per norms of the Nigam.

The concerned S/Division has made compliance with the order of Hon'ble CGRF UHBVN, Panchkula and released the ACD amount i.e. Rs. 10116331/- of subject cited consumer vide cheque no. drawing limit from Sr. AO Banking & Collection UHBVN, Panchkula. Now no amount is pending of subject cited consumer regarding ACD & all dues of the consumer have been cleared. Now the appeal has been filed by the consumer in the Hon'ble Electricity Ombudsman HERC Panchkula. The pointwise reply of all objections raised filed by the consumer in the appeal before Hon'ble Electricity Ombudsman, HERC Panchkula is as under:

Sr. No.	Objections raised by consumer	Amount	Reply of Nigam
1.	Provisional adjustment of Rs. 1142234/- has been charged instead of Rs. 900118/-. Hence Rs. 242119/- charged as surcharge which is not applicable in this case.	242119/-	A sum of Rs. 242119/- has been refunded to the consumer vide SC&AR No. 110/422 in the month of 09-2024.
2.	Interest on provisional adjustment of Rs. 514006/- has been charged, which is not applicable on the appellent company	514006/-	A sum of Rs. 514006/- has been refunded to the consumer vide SC&AR No. 110/422 in the month of 09-2024.
3.	On account of Panchayat Tax Rs. 691451/- has been charged instead of Rs. 590136/-. Hence Rs. 101315/- has excessively been charged. The amount of Rs. 691451/- is initially charged as arrear from 28.01.2021 to Sep 2021 which is not applicable to appellent company.	101315/-	The amount of difference of Panchayat Tax i.e. 101315/- already given to the consumer in final adjustment.
4.	TCS charges @ 0.1% from 04/21 to 02/22 of Rs. 27913/- which is not shown in the account of the appellent company.	27913/-	TCS charges @ 0.1% from 04/21 to 02/22 of Rs. 27913/- which is shown in the final adjustment.
5.	The amount of interest accrued on ACD for FY 2021-2022 ha not received till date. From 01.04.2021 to 30.04.2022 on ACD amount of Rs. 13223210/- interest made: $13223210 \times 4.25\% \times 13/12 = 608818.63/-$	(458242 + 211293_ Total = 669535/-	The amount of interest accrued on ACD for FY 2021-2022 is payable along with delay interest to the consumer and this office has been served the notice for hand receipt / bank

			details for making the payment to the consumer vide memo no. 9671 dt 11.07.2024. But the consumer has not submitted it yet.
6.	The appellant company has received less interest accrued on ACD FY 2022-23 for 11 months after deduction amount from ACD from 01.05.2022 to 31.03.2023 on ACD amount of Rs. 10117162/- i.e. interest made Rs. $10117162 \times 4.25\% \times 11/12 = 394147.77$ and given interest only Rs. 3596555/-	34492.77	The interest accrued on ACD FY 2022-23 has been given to the consumer i.e. 01.04.2023 to 31.03.2024.
7.	The appellant company has received less interest accrued on ACD FY 2023-24 for 12 months after deduction amount from ACD, it should be calculated 13 months on ACD amount of Rs. 10117162/- i.e. interest made Rs. $10117162 \times 6.75\% \times 13/12 = 739817.47$ and given interest only Rs. 623147/-.	116670.47	The interest accrued on ACD FY 2023-24 has been given to the consumer i.e. 01.04.2023 to 31.03.2024.
	Outstanding	1645335/-	A sum of Rs. 1425660/- is payable to the consumer.

All the details and transactions about this case has also been given to the consumer through by hand and this office has tried best efforts to satisfied the consumer regarding all grievances of this case. Therefore, you are requested to dismiss the appeal because there is no merit in this appeal after a detailed reply submitted by this office.

- O.** The appellant vide email dated 16.11.2024 has submitted the written objections on the reply submitted by the respondent SDO, which is reproduced as under:
1. In the year FY 2021-2022 @ 20% TDS, i.e. Rs. 114560 was deducted on ACD's interest from Rs. 572802, while as per Income Tax Act 10% TDS, i.e. 57280 is to be calculated and the same 10% being deducted regularly for the past many years. TDS on ACD interest of FY 2021-2022 is being deducted today @ 20% and they have not been deposited it. Due to delay in interest on ACD for FY 2021-2022 we have to get interest @ 18% on Rs. 572802 till today as per UHBVN circular.
 2. The interest on ACD should be calculated at Rs. 13223210 @ 4.25 % in 2022-23 but SDO sahib ji has calculated Rs. 9231809 @ 4.25% for only 11 month only on 07.05.2024 where as it should be given to us during the month of April, 2023. So please pay the difference in the interest amount as per the UHBVN circular with a delay of 18%.
 3. The interest on ACD should be calculated at Rs. 13223210 @ 6.75% in 2023-2024 but SDO sahib ji has calculated it at Rs. 9231809 @ 6.75% on

07.05.2024 where as it should be given us during the month of April, 2024. So please pay the difference in the interest amount as per the UHBVN circular with 18% delay.

4. Interest should be calculated on ACD of Rs. 13223210 at the rate of 6.75% for 37 days in the year 2024-2025 because the cheque was issued on 07.05.2024 but SDO sir did not pay interest on the outstanding ACD amount for the financial year 2024-2025, hence please pay the difference in interest amount with 18% delay as per UHBVN circular.
5. Out outstanding ACD amount is Rs. 13223210, the adjustment amount of UHBVN is Rs. 3235276 so SDO sahib ji should pay Rs. 9987934 but SDO sahib ji has given Rs. 9231809 through cheque on 07.05.2024. Therefore, interest should be given at the rate of 6.75% till date on the difference amount of Rs. 756125 recovered from our outstanding ACD amount.

It is therefore requested that the appeal filed by the appellant may be allowed / accepted as prayed in the grounds of appeal of the sake of justice and equality.

- P.** Hearing was held today, as scheduled. Both the parties were present during the hearing through video conferencing. At the outset, the appellant briefed the appeal and submitted that 20% TDS has been deducted on the ACD interest on FY 2021-22 and Rs. 114560/- deducted whereas only 10% TDS of Rs. 57280/- should have been deducted. Further submitted that the interest on ACD for FY 2022-23 should have been calculated on Rs. 13223210/- @ Rs. 4.25 % instead of Rs. 9231809/-. Further submitted that the interest has only been given for 11 months instead of 12 months and no 18% delayed payment interest given.

Per contra, the respondent SDO submitted that the appellant has raised the dispute regarding Rs. 1645335/- in its appeal and Rs. 1425660/- has been found payable and therefore benefit of Rs. 1425660/- has already been given to the appellant as per detail submitted in his reply dated 05.11.2024. Further, the respondent SDO agreed for payment of one-month interest on ACD for FY 2022-23 along with delayed payment interest. On query the respondent confirmed that 20% TDS deducted has not been deposited with the Income Tax Department.

- Q.** Upon hearing both the parties and going through the record made available on file, the respondents are directed as under:

- a. Refund the 12-month interest on ACD instead of 11-month interest (given by the respondents) for FY 2022-23 along with 18% delayed payment interest as per provisions of the regulations in vogue.
- b. Tax deducted at source @ 20% be revised @ 10 % TDS as per Income Tax Rules and balance amount be refunded to the appellant.

R. In view of the above, the appeal is disposed of accordingly.

Both the parties to bear their own costs. File may be consigned to record.

Given under my hand on 19th November, 2024.

Sd-/

(Virendra Singh)

Electricity Ombudsman, Haryana

Dated: 19.11.2024

CC-

Memo. No. 4019-26/HERC/EO/Appeal No. 18/2024

Dated: 20.11.2024

1. Sh. Bhim Sain, Director, M/s R.K. Rayon Pvt. Ltd., (Unit R.K. Spinners), 66 KM Mile Stone, Pattikalyana, Samalkha, Panipat.
2. The Managing Director, UHBVN, IP No.: 3&4, Sector-14, Panchkula.
3. Legal Remembrancer, Haryana Power Utilities, Sector- 6, Panchkula.
4. The Chief Engineer Operation, UHBVN, IP No.: 3&4, Sector-14, Panchkula.
5. The SE Operation, UHBVN, Panipat, 132 KV Sub Station, Gohana, Road Panipat.
6. The Executive Engineer Operation, UHBVN, Samalkha, Near Jangra Dharamshala, Officers Colony, Samalkha.
7. The SDO Operation, UHBVN, Samalkha, 132 KV Sub Station, G.T. Road, Samalkha.