



In the matter of:

Complaint No. 42/2025

**M/s Tesna Tech Pvt. Ltd. Plot No.8 Industrial Area, Katha Bhatolikalan
P.O.Baddi, Distt. Solan, HP-173205**

– Complainant

Vs

- 1. Sr. Executive Engineer, Electrical Division, HPSEBL, Baddi Distt. Solan-173205(H.P)**
 - 2. Assistant Executive Engineer, Electrical Sub-Division, HPSEBL, Barotiwala-174103**
- Respondents**

Complaint No42/2025 (Registered on 21/11/2025)

(Orders reserved on 07/01/2025 , Issued on 21/01/2026)

Present for:

The Complainant: - Sh. Rakesh Bansal, Authorized Representative

The Respondents: -Sh. Kamlesh Saklani, Under Sectt. Law

-Sh. Rajesh Kashyap, Advocate

-Er. Vidur, AEE, ESD Engineer Barotiwala

QUORUM

Er. Deepak Uppal

HP Electricity Ombudsman

1. Brief Facts of the Case:

- a. M/s Tesna Tech Pvt. Ltd. bearing Consumer ID 100012001892 is a consumer of HPSEBL under the Electricity Act, 2003 i.e. Section 2 sub-Section 15 as well as under Section 3 (d) of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulation 2013 and the Respondents are distribution licensee under Section 2 sub-section 17 of the Electricity Act, 2003.**



Deepak Uppal



- b. The Complainant has filed the said Complaint against the final order dated 28/10/2025 passed by the Consumer Grievances Redressal Forum (CGRF), Kasumpti in Complaint No. 1453/202508/26 which was received on dt.20/11/2025 and registered on dt. 21/11/2025.
- c. The Complainant is aggrieved by the non-action of the Respondent on following account as per the documents placed on record:
- Claim of interest as per clause 5.7.3 of the Supply Code on Expansion rebate of Rs. 84,69,377/-refunded in March,2025 pursuant to **Complainant's letter dt. 04.01.2025** towards expansion from 947.8KW/650KVA to 2937.7 KW/1750 KVA carried out in October,2021.
 - Claim on Additional Consumption rebate over the consumption done in FY2018-19 & FY 2019-20 along with interest in terms of clause 5.7.3 of the supply Code **consequent upon discovery of the omission** during a detailed audit of the electricity billing records at Complainant's end in **July 2025**.

2. The case was listed for admission hearing on 27/11/2025. In order to facilitate further pleadings in a comfortable domain, the specific contentions of the complainant are first restated as under.

3. The Complainant Contends:

INTRODUCTION AND RELIEF SOUGHT

The Appellant filed the original complaint with the CGRF (admitted on **21.08.2025**) seeking monetary relief due to the Respondent's systemic failure to implement statutory rebates. This included the claim for interest on the expansion rebate (principal refunded in March 2025) and the rebate for additional consumption for FY 2018–19 and FY 2019–20.

The CGRF dismissed the complaint on **28.10.2025** by relying on procedural bars.

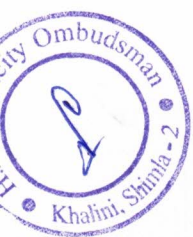
The Appellant prays that the Hon'ble Ombudsman be pleased to set aside the CGRF Order dated 28.10.2025 and to direct the Respondents to:

1. Pay interest as per Clause 5.7.3 of the Supply Code, 2009, on the principal expansion rebate amount (Rs 84,69,377/-).
2. Adjust the rebate on additional consumption for FY 2018-19 and FY 2019-20.
3. Pay interest as per Clause 5.7.3 of the Supply Code, 2009, on the unadjusted rebate amounts (for additional consumption).

GROUND'S FOR REPRESENTATION

The CGRF Order is bad in law and must be quashed for the following reasons:

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I. MISAPPLICATION OF LIMITATION PERIOD AND ARBITRARY DISREGARD OF CONTINUING WRONG

1. The CGRF erred in dismissing the claims for rebates on **additional consumption (FY19/FY20)** by strictly applying the two-year limitation period under Regulation 19(c) of the HPERC CGRF Regulations, 2013. The CGRF held that the grievances were "clearly barred".
2. The Complainant's grievance is based on a **continuing wrong**, as the failure to grant rebate is a continuous contravention of statutory obligations.
3. The Forum failed to acknowledge that the cause of action was accrued only upon the **discovery of the omission** during a detailed audit of the electricity billing records in **July 2025**. The delay in filing the grievance is thus reasonable and justified, and the claim is not barred by limitation.
4. The rights flowing from the tariff orders are **statutory in nature** and cannot be defeated by the lapse of the licensee or by any delay on the part of the consumer in noticing the continuing overbilling.

II. ERRONEOUS REJECTION OF INTEREST DESPITE REFUND OF PRINCIPAL EXPANSION REBATE

1. The CGRF acknowledged that the expansion rebate principal amount of **Rs 84,69,377/-** was refunded by the Respondent in **March 2025**.
2. The Forum stated it was **"not inclined to interfere with the action of the Respondent in this regard"** regarding the refund.
3. However, the Forum subsequently rejected the primary relief sought by the Appellant concerning the expansion rebate, which was the **Interest** on the delayed refund, based on the non-applicability of Clause 5.7.3.
4. This non-interference stance, coupled with the rejection of the interest claim, ensures that the Respondent faces **no liability** for its delay in implementing the mandatory rebate (for expansion done in October 2021). The Appellant is liable to pay interest on excess retention by the licensee.

III. ERRONEOUS REJECTION OF INTEREST CLAIM AND MISINTERPRETATION OF "ERRONEOUS BILLING"

1. The CGRF wrongly rejected the claim for Interest under **Clause 5.7.3 of the Supply Code, 2009**, based on its finding that the non-inclusion of a rebate does not make the bill "not-due or erroneous".
2. The Forum held that the instant matters are **not cases of erroneous billing** under Code 5.7 of the Supply Code.
3. The CGRF's rationale is legally flawed, as the failure of the Respondent to implement the statutory rebate and subsequent retention of the amount constitutes **retention of an excess amount**, regardless of whether the initial bill was technically incorrect.
4. Clause 5.7.3 mandates payment of interest at 15% per annum on any excess amount retained by the licensee. The Appellant had calculated the amount of interest up to 30.11.2024 to be **Rs 19,78,484.47** on the expansion rebate alone.

IV. JURISDICTIONAL EVASION BY MISCLASSIFYING MONETARY GRIEVANCE AS SECTION 142 CONTRAVENTION

1. The CGRF, which is constituted for consumer grievance redressal, illegally restricted its own jurisdiction.
2. The CGRF found that the Complainants' arguments, referring to the Respondent's breach of statutory duty under Section 62 of the Electricity Act, 2003, **"virtually raised contravention or violation under said Section 142 of the Act"**.
3. The Forum held that redressing issues governed by Section 142 of the Act is **beyond the jurisdiction of this Forum**.
4. This ruling constituted an avoidance of the CGRF's prime responsibility to resolve the financial dispute, resulting in the summary dismissal of the Appellant's statutory claims for rebates and interest.

PRAYER

It is, therefore, most respectfully prayed that the Hon'ble Ombudsman may be pleased to:





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- a) Set aside the Order dated **28.10.2025** passed by the CGRF in Complaint No. 1453/202508/26.
- b) Direct the Respondents to **pay interest as per Clause 5.7.3 of the Supply Code, 2009, on the delayed refund of the Expansion Rebate principal (Rs 84,69,377/-)**, from the date the rebate was due until the date of actual refund (March 2025).
- c) Direct the Respondents to **adjust the rebate on additional consumption for FY 2018-19 and FY 2019-20**, disregarding the arbitrary limitation bar.
- d) Direct the Respondents to **pay interest in terms of Clause 5.7.3 of the Supply Code, 2009**, on the adjusted Additional Consumption Rebate amount, from the date they were due until the date of actual payment/adjustment.
- e) Pass any other order deemed fit and proper in the circumstances of the case.

4. In order to have clarity on the findings of ld. CGRF w.r.t. above contentions of the Complainant, the order dt.28/10/2025 in Complaint No1453/202508/26 needs to be reiterated in totality for record and reference as under:

BRIEF FACTS –

- (1) Complaints have been filed under regulation 16, 17 and 18 of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013 by Large Industrial Power Supply (LIPS) consumers of the HP State Electricity Board Ltd namely-
 - (a) **Complaint No 1453/202508/26: M/s Tesna Tech Pvt Ltd – Plot No 8, Industrial Area, Katha, Bhatolikalan, P.O Baddi, District Solan Himachal Pradesh 173205, bearing Account No 100012001892, (hereinafter referred in short to as “complaint No ’26”);**
 - (b) **Complaint No 1453/202508/27: M/s Veer Plastics, Pvt Ltd Village Goel, Jamala, Swarghat Road, Tehsil Nalagarh, District Solan , Himachal Pradesh 174001, bearing Account No 100012000903, (hereinafter referred in short to as “complaint No ’27”);**
- (2) In these matters, the HP State Electricity Board Ltd is the distribution licensee and the Respondent herein;
- (3) Complainants in respect of both of the said complaints, are aggrieved by the non-action of the Respondent to not give rebates for additional consumption done over previous year’s consumption;
- (4) Further, Complainant in complaint No ’27, is also aggrieved by the non-action of the Respondent to not give rebates (or “expansion rebate”) on approved energy charges, to existing industries which have undergone expansion/ undergoing expansion.
- (5) With regard to the additional consumption done in a year over that in a previous year, as stated by the Complainants, the instant grievances are pursuant to provisions of rebates as provided in Tariff Orders for FY19 (**Annexure C3**) and FY20 (**Annexure C4**) passed by the Ld HP Electricity Regulatory Commission (or the HPERC);
- (6) Further with regard to the expansion rebate for the period from June 2019 to May 2022 against the expansion done by it in June 2019 from 996.7 kW / 650kVA to 1996.7 kW / 1250 kVA, as stated by the Complainant in complaint No ’27, the grievance is based upon the Tariff Order for FY21 (**Annexure C5**) passed by the Ld HPERC;
- (7) Still further, as stated by the Complainant in **complaint No ’26**, the fact that the said rebates had not been given by the Respondent, came into its knowledge recently. Therefore, formal request for Interest and request rebates were made by way of letters dated 04.01.2025 (**Annexure C1**) and 15.07.2025 (**Annexure C2**) respectively;

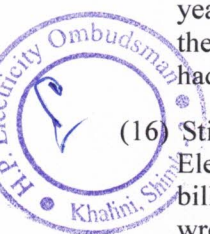


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- (8) Similarly as stated by the Complainant in complaint No '27, letters dated 17.07.2025 (**Annexure C1**) and 01.08.2025 (**Annexure C2**) were written to the Respondent for the payment of rebates;
- (9) Complainants have asserted that the delay in referencing their respective claims for rebates to the Respondent, cannot defeat their rights when as a result, over-billing has taken place;
- (10) Further, the Complainants have sought Interest on the unpaid amounts as well as Interest on delayed payment;
- (11) Still further, in the grounds of grievance raised by both the Complainants, is their assertion that the Respondent is bound by law to implement tariff provisions notified by the Ld HPERC under Section 62 of the Electricity Act, 2003 and that the Respondent was under continued obligation to correctly compute energy charges and allow rebates. It is further asserted that because the Respondent has not implemented the said rebates, therefore it is liable to pay Interest as per Clause 5.7.3 of the HP Electricity Supply Code, 2009;
- (12) Complainants have submitted claims of rebates as follows:-
- (a) **In complaint No '26:-** Claim of rebate towards Interest and claim of rebate towards additional consumption with respect to previous year (**Annexure C-1 Colly**) has been made. As per Complainant, against the expansion done by it in October 2021 (sanctioned by the Respondent on 26.04.2021 / load released on 19.10.2021) from 947.8 kW / 650kVA to 2937.7 kW / 1750 kVA, the Respondent pursuant to Complainant's letter dated 04.01.2025, refunded Rs 84,69,377/- in March 2025 but no Interest was paid;
- (b) **In complaint No '27:-** Summed up claim of rebate towards additional consumption with respect to previous years against two separate units bearing separate consumer IDs No 100012000903 and 100012000899 and claim of rebate towards expansion from 996.7 kW / 650kVA to 1996.7 kW / 1250 kVA carried out in year 2019 against consumer ID No 100012000903 (**Annexure C-6**) has been made. As per the Complainant, the two units were later merged in the year 2023 and consumer ID No 100012000903 was retained.
- (13) On foregoing grounds and submissions, both the Complainants have sought relief in terms of directions to the Respondent to pay rebate on additional consumption for FY 2019 (or FY19) and FY 2020 (or FY20) and further in complaint No '27 to pay rebate on expansion and still further to direct Respondent to pay Interest in accordance with Clause 5.7.3 of the HP Electricity Supply Code, 2009;
- (14) In its Rejoinder: the Complainants have stated that the complaints are not barred by limitation for the reason that the non-implementation by the Respondent of rebates mandated by way of Tariff Orders, being of statutory nature, constitute continuing wrong and thus there is continued contravention. A bill issued without applying a statutorily mandated rebate results in overcharge which is erroneous billing.
- (15) On the other hand, it is the case of the Respondent that in complaint No '26, the rebate of Rs 84,69,377/- against expansion has already been settled during March 2025 and in both the complaints, the claim of Interest and claim against rebate for additional consumption for FY19 and FY20 are barred by limitation under regulation 19(c) of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013, because the complaints were filed after 2 years when the cause of action arose to the Complainants. Further, before the dates when the letters were written by the Complainants to the Respondent, the Complainants had never approached the Respondent;
- (16) Still further, Respondent has stated that the provisions on Interest contained in 5.7.3 of the HP Electricity Supply Code, 2009 is not applicable for the reason that the same pertains to erroneous billing and the instant matters are not that of erroneous billing because the rebates to be given and wrong charges recovered are not the same;



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(17) Keeping in view the facts and circumstances, Respondent has prayed for dismissing the complaints.

(18) On foregoing facts and circumstances, Forum finds that the nature of complaints being similar, these are hereby disposed by common Order –

ORDER

(19) Forum has examined the relevant provisions of the Electricity Act, 2003, various relevant Regulations framed by the Ld HP Electricity Regulatory Commission (or the HPERC) including relevant provisions of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013 (or in short referred as the 'CGRF Regulations 2013'), HP Electricity Supply Code, 2009 (or in short referred as 'the Supply Code 2009') and amendments thereto, relevant Tariff Orders passed by the Ld HPERC and record as facts along with pleadings of the parties. Forum has heard the parties at length. The considered opinion of the Forum has been gathered after considering the fair facts, evidences, correspondence placed on record and pleadings of the parties;

(20) Before the Forum proceeds in the instant matters and delves into the issues of rebates being sought in the instant complaints, Forum finds it imperative to reproduce for sake of convenience the provisions of rebates contained under Schedule - Large Industrial Power Supply (LIPS) in various Tariff Orders passed by the Ld HPERC and which have been relied upon by the Complainant –

(a) Tariff Order passed on 04.05.2018 by the Ld HPERC for FY 2018-19 (applicable w.e.f 01.04.2018 to 30.06.2019)-

Quote

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3. Two part Tariff

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b) Energy charge (Charges-2)

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***Note:**

a. For existing industrial consumers, a rebate of 10% on energy charges shall be applicable for additional power consumption beyond the level of FY 2017-18

b. For new industries coming into production after 01.04.2018 the energy charges shall be 10% lower than the approved energy charges for the respective category for a period of 3 years

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c) Demand Charge (Charges-3)

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4. Peak load charges (PLC)

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(b) Tariff Order passed on 29.06.2019 by the Ld HPERC for FY 2019-20 (applicable w.e.f 01.07.2019 to 31.05.2020) --

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3. Two part Tariff

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b) Energy charge (Charges-2)

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***Note:**

- For existing industrial consumers, a rebate of 15% on energy charges shall be applicable for additional power consumption beyond the level of FY 2018-19*
- For new industries which have come into production between 1.04.2018 to 30.06.2019, the energy charges shall be 10% lower than the approved energy charges for the respective category for a period of 3 years*
- For new industries coming into production after 01.07.2019 the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years*

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c) Demand Charge (Charges-3)

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4. Peak load charges (PLC)

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(c) Tariff Order passed on 06.06.2020 by the Ld HPERC for FY 2020-21 (applicable w.e.f 01.06.2020 to 31.05.2021) --

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3. Two part Tariff

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b) Energy charge (Charges-2)

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***Note:**

- For new industries coming into production after 01.06.2020, the energy charges shall be 10% lower than the approved energy charges for the respective category for a period of 3 years.*
- For existing industries which have undergone expansion in the FY 2018-19 onwards and/or shall be undergoing expansion in this financial year i.e. FY2020-21, energy charges shall be 10% lower than the approved energy charges corresponding to the respective category for a period of three years for quantum of energy consumption corresponding to proportionate increase in contract demand.*

Provided that such expansion if undertaken during 1.07.2019 to 31.05.2020, the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years for quantum of energy consumption corresponding to proportionate increase in contract demand.

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4. Peak load charges (PLC)

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- (21) At the outset, Forum also observes that the Complainants herein, have raised multiple issues. Whereas, the Complainants in both the complaints have raised grievance with regard to non-grant of rebate against additional consumption done in a year (FY19 and FY20) with regard to the respective previous year however, the grievance of expansion rebate has been raised only in complaint No '27

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against expansion done in June 2019. Forum further observes that the Complainant in complaint No '27, while raising a single complaint against consumer ID No 100012000903 has simultaneously raised claims against two consumers bearing consumer ID No 100012000903 and 100012000899. Further, in complaint No '26, with regard to expansion done in October 2021, both the Complainant and Respondent acknowledge the refund of the expansion rebate;

- (22) Forum, after perusal of HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013 notified by the HPERC, holds that every complaint against a separate electricity connection and consumer ID, is dealt on its own merits. Thus Forum hereinafter rejects any claim raised against consumer ID No 100012000899;
- (23) Forum now proceeds to examine the case of the Complainant on expansion rebate being claimed, which as per the Complainant is with regard to some expansion having been made by it-
- (24) For this purpose, before any claim of rebate having been made by the Complainant, is examined by the Forum, foremost it becomes necessary and expedient to understand the term 'expansion' *ibid*. From perusal of the provisions of expansion rebates in Tariff Orders reproduced foregoing and after perusal of HPERC Supply Code, 2009 / Regulations notified by the HPERC, observes that the said expansion rebates have been specified only in the Tariff Orders passed by the Ld HPERC and that no provisions for its regulation exist in the Supply Code nor in other Regulations which may regulate this rebate. This 'expansion rebate' is a tariff provision merely to be computed on the energy consumption corresponding to proportionate increase in Contract Demand (in kVA). However, before such rebate is computed, it becomes incumbent upon the Respondent to first determine and decide expansion. It is a known fact that the term 'expansion' implies physical increase of factors such as size, number, importance etc. Forum observes that what may constitute expansion in industry, has not been defined in the *ibid* Tariff Orders nor is it regulated by way of Supply Code / Regulations so as to enable the Respondent to assess the nature, fact and effective time of expansion, for the purpose of allowing the said expansion rebate. This nature and fact may also be with regard to whether industries expansion results from merging or undergoing increase/decrease in production or increase/decrease of capital/manpower with or without increase in capacity or the point of start/end of capital infusion or some yardstick which may be as per the electricity distribution licensee's technical standards. Thus, in the opinion of the Forum, the term 'expansion' cannot be simpliciter;
- (25) In absence of any Regulations/ Code on expansion, even the perception of expansion between the consumer and the distribution licensee is bound to differ. For an electricity distribution licensee, obviously the addition of buildings, structures, manpower, capital infusion in company, investments in other companies etc cannot be construed as expansion so as to become the basis to allow the said rebates. However, a consumer may be inclined to consider factors like merging or undergoing increase/decrease in production or increase/decrease of capital/manpower with or without increase in capacity or the point of start/end of capital infusion, enhancement of maximum demand occurring in a month or enhancement of its Contract Demand (Temporary or Permanent) or even a letter by the Industries Department of the Government as expansion, whereas the distribution licensee may be inclined to consider some other factor of increase as expansion. Even the increase of any factor done in different time periods, may be construed differently by the two. A consumer may be inclined to consider an increase of any factor done during different time periods to mean expansion within each period, whereas the distribution licensee may be inclined to consider some other effective date for the purpose of such enhancement, thus resulting in different perceptions of enhancement by the two;
- (26) Thus, before the said expansion rebates are allowed to a consumer by the distribution licensee, so as to give effect to the Tariff Orders, at the outset it becomes imperative for the Respondent to conclusively confirm expansion in accordance with Regulations / Code including its effective date and thereafter determine the entitlement and eligibility of the said expansion rebates by the consumer;



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- (27) From perusal of record, Forum does not find anything that may establish any expansion having been made by the Complainant;
- (28) In view of foregoing discussion, Forum observes that there certainly exists necessity of validation of a claim by the Respondent. The Respondent is under obligation to ascertain the entitlement of such rebates vis-à-vis the night time concession or the peak hour consumption especially when the same is not specified in the Tariff Orders passed by the Ld HPERC. Further, in these Complainants, Forum also observes that the Complainant is also seeking rebates on additional consumption for FY19 and FY20 over previous year(s) alongside the already discussed expansion rebates and that the period of these overlap. Forum does not find any provision in the Tariff Orders reproduced foregoing, that entitles a consumer to two rebates simultaneously during the same period i.e rebate on consumption arising on account of expansion and rebate for additional consumption arising during the same period. This dilemma would also be confronted by the Respondent. Still further, the necessity of validation of claim can also be observed from the Tariff Order for FY21 (**Annexure C5**) passed by the Ld HPERC on 06.06.2020 and which in its opening pages clearly specifies the Tariffs and other charges to come into force from 01.06.2020 while the Complainant seeks claims for a past period;
- (29) Clearly all of these aspects of expansion rebate have to be seen, validated and verified by the Respondent before allowing a claim and thus the Complainant cannot automatically become entitled to the rebate;
- (30) Further, in complaint No '26, it has been submitted by the parties that the refund of expansion rebate has been made. Forum is of the opinion that the Respondent, before allowing the said refund, may obviously have considered in detail the foregoing exposition on 'expansion'. Accordingly, Forum is not inclined to interfere with the action of the Respondent in this regard. However, in complaint No '27, it has become clear to the Forum as to why the Respondent, has not raised any contention on the expansion alleged by the Complainant to have been carried out by it and consequently also on the entitlement or eligibility of the expansion rebate by it;
- (31) It is clearly the preposition of law that the Respondent has to act in accordance with the Regulations notified by the HPERC and this Forum has to decide matters in accordance with the Regulations so notified. Forum in the instant matter clearly finds that when the said term 'expansion' has not been defined nor explained in Tariff Orders passed by the Ld HPERC, while at the same time is also not regulated by way of Supply Code / Regulations notified by the HPERC, then difficulty arises before the Respondent to first decide on expansion for the purpose of allowing rebates on the same;
- (32) Accordingly, Forum holds and concludes that the Tariff Orders passed by the Ld HPERC do not define the term 'expansion' and neither do the Supply Code / Regulations notified by the HPERC regulate the said expansion for the purpose of allowing the expansion rebates specified in these Tariff Orders. In accordance with the Electricity Act, 2003, the mandate to frame and notify Regulations and Codes lies only with the HPERC and no other. To allow such rebates by any other authority would imply assuming the powers to regulate which are otherwise vested with the HPERC. Accordingly, difficulty arises before the Respondent to implement rebates while at the same time difficulty has also arisen before the Forum to pass Orders on the expansion rebate. Forum holds that the Removal of the said difficulty is not within its jurisdiction.
- (33) Forum now proceeds to examine the case of the Complainants on rebate for additional consumption done by them in the years FY19 and FY20 over the respective previous year(s) -
- (34) Forum from record further observes that the Complainants only in the year 2025 and not before had represented to the Respondent by way of letters. Before the said year 2025, Forum does not find anything on record that may show that the Complainants had ever approached the Respondent with any claim or for the settlement of their respective grievances, under code 5.7.2 of the Supply Code, 2009;

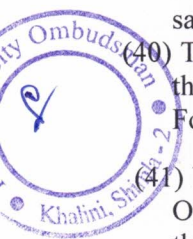


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- (35) Forum observes that the Respondent in its Reply has submitted that the case of the Complainants with regard to this rebate is time barred under regulation 19(c) of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013;
- (36) After going through the provisions of the said regulation 19(c), Forum finds that in respect of rebates claimed against additional consumption done by the Complainants in FY19 and FY20 over the respective previous years, the said regulation 19(c) indeed becomes applicable. In view of this regulation 19(c) of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013, the Forum holds that the instant grievances with regard to the rebate for additional consumption done by the Complainants in FY19 and FY20 over the respective previous years, are clearly barred before this Forum, having been submitted by the Complainants after 2 years from even the last date on which the cause of action arose to them.
- (37) Now coming to the issue of claim for Interest under code 5.7.3 of the Supply Code, as raised by the Complainants –
- (38) As has been held by the Forum in paras supra, that it is incumbent upon a consumer to approach the distribution licensee accompanied with a claim for the rebates specified. Validation by the Respondent of any claim by the Complainant is essential as well as necessary. It cannot be simply assumed by the Respondent nor can it be assumed by the Complainant that the Respondent is in knowledge or aware of such rebates which are exceptional in nature. Only on receipt of this claim can the distribution licensee decide on the entitlement, eligibility, effective date and validity of such claims for the purpose of allowing rebates as may be specified in the Ld HPERC Tariff Orders. Forum is of the considered view that this is on similar analogy of an electricity bill essentially and invariably being raised by the distribution licensee upon the consumer despite consumer being in knowledge or aware of the metered energy consumption done by it including various charges mandated in the Tariff Orders passed by the Ld HPERC;
- (39) Further, on the contention of the Complainants with regard to erroneous billing due to non-inclusion of rebates therein, it cannot be held by the Forum that the Respondent electricity bills raised upon the Complainant are incorrect. No-where has the Complainant shown to the Forum that the bills paid by the Complainant contained undue charges and neither can the Forum find any bill that may be disputed by the Complainant to carry undue charges. Forum finds that before the year 2025, the Complainants had not even represented to the Respondent in this regard. Forum is of the considered opinion that merely the non-inclusion of rebate in a bill by the Respondent does not make the bill to become not-due or erroneous. It has to be shown by the Complainant that the charges included in the bills were not due but were paid by the Complainant. Forum holds that the said rebate is separate and it may be a case that such rebate is also computed and paid separately by the Respondent after the same has been checked, validated, verified for entitlement and eligibility.;
- (40) Therefore, Forum holds that the instant matters are not that of erroneous billing under Code 5.7 of the Supply Code and accordingly Code 5.7.3 for Interest are not applicable in the instant matters. Forum accordingly rejects the issue for claim of Interest as have been raised by the Complainants.
- (41) Now coming to the grounds regarding the Respondent being strictly bound by the HPERC Tariff Orders which under provisions of Section 62 of the Electricity Act, 2003 are statutory in nature and that failure to implement same constitutes failure of statutory duty-
- (42) Forum observes that when the Tariff Orders are passed by the Ld HPERC, these have to be implemented by the Respondent distribution licensee. When the implementation includes determining and deciding eligibility/ entitlement and effective date of expansion for purpose of expansion rebates and rebates for additional consumption or for considering allowing the expansion rebates alongside claims of rebates for additional consumption, then it is not for the Forum to suggest or direct the Respondent on the levy of a particular tariff or rebate or the manner in which to do so. Therefore, it becomes clear to the Forum, that it is for the Respondent to observe the Tariff Orders and to implement these and accordingly it has been left to the Respondent distribution licensee to interpret, determine, decide and implement the rebates specified in the Tariff Orders;



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(43) On perusal of the Electricity Act, 2003, it further becomes clear to the Forum, that if any person finds violation or contravention, then it is empowered under the Act to raise complaint under Section 142 of the Act. In the grounds of complaints raised by Complainants, referring therein to Section 62 of the Act, Forum observes that the Complainants have virtually raised contravention or violation under said Section 142 of the Act, which Forum finds as being beyond the jurisdiction of this Forum to redress. Accordingly, on the grounds raised by the Complainants, Forum holds that the instant complaints get governed by section 142 of the Act and accordingly cannot fall within the jurisdiction of this Forum;

(44) Thus on the grounds raised in the instant complaints under section 62 of the Electricity Act, 2003 and on Removal of difficulties in context of rebates as discussed in paras supra, the Complainants are hereby given liberty to approach the appropriate authority.

On aforesaid terms, the instant complaints No 1453/202508/26 and No 1453/202508/27 respectively, are Dismissed and accordingly disposed.

Parties are left to bear their own costs.

5. Case called, the matter was heard for admissions on 27/11/2025.

After listening to both the parties, the matter was admitted to the extent of initiation of proceedings. The Respondent Board was directed to submit reply on or before 12/12/2025 with a copy of reply to the Complainant and Rejoinder if any, to be submitted by the Complainant immediately thereafter the submission of the reply by the Respondent Board. Accordingly, the case was listed for final arguments on dated 22/12/2025 at 12:00 subject to submission of above documents.

6. Case called, the matter was heard. The Respondents submitted reply on dt. 17/12/2025 in compliance to this court's order dt.27/11/2025 which was taken on record and is also reiterated as under in totality to have overall view of the response of Respondents.

The Respondent Contends (Reply):

Preliminary submissions:

1. That the present complaint is not maintainable in the eyes of law.
2. That there exists no cause of action in favour of the complainant and against the respondents.

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3. The CGRF's order is reasoned, based on facts, law, and a correct appreciation of the regulatory framework. The contentions raised by the complainant are legally untenable and factually misplaced.
4. That the complainant has suppressed material facts before this Ld. Ombudsman and, therefore, the complaint as filed is liable to be dismissed at the very threshold.
5. That the complainant by way of the present complaint has merged more than one issue for the redressal before this Id. Forum. The issues are as under:
 - i. Claim of the interest as per clause 5.7.3 of the HP Electricity Supply Code, 2009, upon the refund of Rs. 84,69,377 on account of expansion in contract demand
 - ii. Rebate on account of the additional consumption for financial year 2018-2019 and financial year 2019-2020.
6. That the complaint filed by the complainant is non-maintainable for the first relief as the same has been complied well in time, the complainant applied for rebate on 04.01.2025 and the same rebate was passed to the consumer in the energy bill generated during March 2025, the second relief sought by the complainant is barred by limitation. Regulation 19(c) of the Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal and Ombudsman) Regulations, 2013, clearly stipulates that the Forum may reject a grievance at any stage if it has been submitted two years after the date on which the cause of action has arisen. In the present case, the complainant is seeking the rebate on additional consumption for the period of FY 2018-2019 and FY 2019-2020; however, the complaint was filed more than two years after the cause of action arose. Therefore, in accordance with Regulation 19(c) of the HPERC Regulations, 2013, the complaint is barred by limitation and is liable to be dismissed outright.

1. The content of para needs no reply, however The Respondent respectfully submits that the CGRF's decision is legally correct, and the complaint is devoid of merit and should be dismissed.

2. Reply to Ground of Representation:

I. Reply to para I

1. The Respondent submits that the claim for rebates on additional consumption for FY 2018-19 and FY 2019-20 is clearly time-barred as per **Regulation 19(c)** of the HPERC (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013.
2. The Complainant filed the grievance in July 2025, well beyond the two-year period from when the cause of action arose in FY 2018-19 and FY 2019-20.
3. The Respondent submits that the delay in filing the grievance cannot be justified, as the Complainant failed to raise the issue within the prescribed statutory time frame.

II. Reply to para II

1. The Respondent acknowledges the refund of the expansion rebate of Rs 84,69,377/- in March 2025 as per the tariff provisions.
2. It is pertinent to mention that the complainant never approached to this office regarding the issue of expansion rebate before 04.01.2025. Had the complainant approached to concerned office of HPSEBL on time the rebate would have been issued before only. It is further submitted that Clause 5.7.3 of HPERC Supply Code deals with incorrect billing, that implies



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when the licensee finds a bill to erroneous and a revised bill is issued to the consumer. It is further submitted that there is a clear and well-recognized distinction between cases of rebate and cases of incorrect billing. A rebate is a concession granted on the basis of certain tariff or policy principles and becomes admissible only upon verification of conditions and, in most cases, upon a consumer making a valid claim. It is not an automatic entitlement. In contrast, incorrect billing arises where an error is committed in raising the bill, resulting in an overcharge. In such cases, the Supply Code expressly provides that the excess amount is to be refunded or adjusted with interest from the date of payment till such time the excess amount is adjusted. The liability to pay interest in such situations flows from the wrongful recovery of money from the consumer.

In rebate cases, however, there is no element of wrongful demand or overcharging by the licensee. The entitlement to rebate crystallizes only upon the consumer's application and subsequent verification. Consequently, there can be no liability to pay interest from the past period when the rebate might have been notionally applicable. But the complainant knowingly remained silent for more than three years and directly approached to this Hon'ble Forum instead of approaching to concerned sub-division. Moreover, as submitted in Para supra the complaint filed by the complainant is barred by period of limitation deserve to be outright dismissal.

3. The Respondent respectfully submits that the Id. CGRF's order on this issue is in line with the applicable regulations, and no further interest is due to the Complainant.
4. The Respondent also submits that the rebate refund was processed in accordance with the HPERC Tariff Orders and in compliance with the law. Therefore, no additional interest is payable.

III. Reply to para III

1. The Respondent rejects the claim of erroneous billing and submits that the non-inclusion of rebates in the billing does not constitute "erroneous billing" under Clause 5.7 of the HP Electricity Supply Code, 2009.
2. The Respondent asserts that erroneous billing typically refers to billing for incorrect amounts, such as overcharging or billing for unmetered consumption, which is not the case in this instance.
3. The Respondent respectfully submits that interest under **Clause 5.7.3** is not applicable to the present case, as the issue does not qualify as erroneous billing, and the Complainant has not paid undue charges. The rebate claims were processed, and the expansion rebate was refunded without delay.

IV. Reply to para IV

1. The content of para needs no reply.

Prayer

In view of the submissions made hereinabove, it is most respectfully prayed that the complaint/representation of the complainant be dismissed with costs, as being devoid of merit.

7. Case called, the matter was heard on 22/12/2025. The Id. Counsel for Respondents at the very outset prayed for dropping the name of

C. K. Singh



Executive Director (Pers.), being a non-necessary party. After discussing the matter with the Authorized representative for Complainant, prayer granted and hence forth in the instant case, the name of **Executive Director (Personnel) shall be considered deleted.**

8. The Authorized Representative for Complainant sought some more time for submission of Rejoinder. Prayer granted. The Assistant Engineer could not appear in the court owing to some administrative occupation as conveyed through the counsel for Respondents. The final arguments could not be conducted in the absence of Assistant Engineer concerned whose presence was must along with record as high stake was involved. **Accordingly, the case was listed for final arguments on dated 07/01/2026 at 12:00 P.M with directions in default of appearance by either party on the said date and time fixed, the case shall be proceeded ex-party.**
9. The Complainant submitted rejoinder on dt. 07/01/2026 in the court room which was taken on record. The same also needs to be recapped for reference and record as under:

The COMPLAINANT'S REJOINDER-CUM-WRITTEN ARGUMENTS

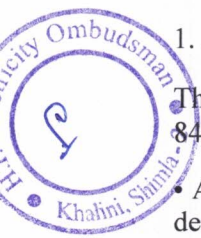
The Appellant respectfully submits the following rejoinder to the reply filed by the Respondents and written arguments against the Order dated 28.10.2025 passed by the Ld. CGRF, Shimla in Complaint No. 1453/202508/26:

1. Admission of Liability Regarding Expansion Rebate

The Respondents have admitted to the principal claim for the expansion rebate by refunding Rs. 84,69,377/- in March 2025.

• Argument: This refund was only made following the Appellant's formal request dated 04.01.2025, despite the expansion having occurred in October 2021.

• Rejoinder: The Respondents' assertion that they acted "well in time" is legally untenable. The obligation to implement statutory Tariff Orders is continuous and automatic. The Respondents



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cannot benefit from their own administrative failure to apply the rebate at the time of the load expansion in 2021.

2. Entitlement to Interest under Clause 5.7.3 of the Supply Code

The Respondents argue that a "rebate" is a concession and not a case of "erroneous billing," thereby making Clause 5.7.3 (mandating 15% interest) inapplicable.

- Argument: A bill issued without applying a statutorily mandated rebate results in the retention of an excess amount by the licensee effective from the date of bill.
- Rejoinder: The distinction drawn by the Respondents between "rebate" and "incorrect billing" is artificial. Whenever the licensee recovers or retains money it is not legally entitled to under the Tariff Order, it constitutes unauthorised retention. As such, interest must flow from the date the rebate was originally due until its actual adjustment/refund.

3. Misapplication of the Limitation Bar (Regulation 19(c))

The Ld. CGRF dismissed the claims for additional consumption rebates (FY 2018-19 and FY 2019-20) as barred by the two-year limitation period.

- Argument: The failure to grant these rebates is a continuing wrong and a continuous contravention of statutory obligations. Also, the tariff provisions in respect of rebate were continuously renewed even for past period each year in the respective tariff orders allowing the rebates to be paid since FY 2018-19.
- Rejoinder: The cause of action accrued only upon the discovery of the omission during a detailed audit in July 2025. Statutory rights flowing from Tariff Orders cannot be defeated by the lapse of the licensee or a delay in detection by the consumer, especially when the overbilling continued unabated.

4. Jurisdictional Evasion by the Ld. CGRF

The Ld. CGRF concluded that the grievance was a matter of "contravention or violation" under Section 142 of the Electricity Act, 2003, and therefore beyond its jurisdiction.

- Argument: The Appellant sought monetary relief (refunds and interest), which is the primary mandate of the CGRF to resolve. Most of the matters before the CGRF are monetary and are result of wrong implementation of tariff or the regulations. So, if such grievances are to be classified under section 142, then the very objective of the institution of CGRF is defeated.
- Rejoinder: By misclassifying a financial dispute as a Section 142 contravention, the Ld. CGRF abrogated its prime responsibility. The Forum exists specifically for the redressal of consumer grievances, and its refusal to adjudicate on a clear monetary dispute constitutes a jurisdictional evasion.

5. Findings Specific to M/s Tesna Tech Pvt. Ltd.

The Hon'ble Ombudsman is requested to note specific conclusions from the CGRF proceedings that support the Appellant:

- The Ld. CGRF acknowledged that the Respondents had already settled the principal expansion rebate for Tesna.

- This proves that the "difficulty" in defining expansion—which the Forum used as a reason to dismiss other claims—did not exist in Tesna's case, as the Respondents had already validated the expansion and quantified the refund.



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- The Ld. CGRF's refusal to grant interest on this *already admitted* debt is a legal flaw that requires correction under the mandate of Clause 5.7.3.

PRAYER

The Appellant, therefore, prays that the Hon'ble Ombudsman be pleased to:

1. Set aside the Ld. CGRF Order dated 28.10.2025.
2. Direct the Respondents to pay interest at 15% p.a. on the delayed expansion rebate refund of Rs. 84,69,377/-.
3. Direct the Respondents to adjust the consumption rebates for FY 2018-19 and FY 2019-20 with applicable interest.

10. Case called, the matter was heard for final arguments on 07/01/2025.

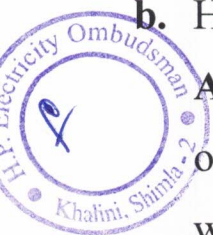
The counsel for Respondents and concerned Assistant Engineer appeared in the Court room along with the record and with the mutual Conesus of both the parties, the final arguments were conducted.

11. The Arguments of both during proceedings :

The final arguments were conducted on 07/01/2025 and both the parties were given due opportunity to argue their contentions to the edge.

a. At the very outset, the Authorised Representative for Complainant read out the contentions as stand reiterated above under **para-3** above and apprised the court regarding claim of interest as per clause 5.7.3 of the Supply Code on **Expansion rebate** of Rs. 84,69,377/-refunded in March,2025 pursuant to **Complainant's letter dt. 04.01.2025** towards expansion from 947.8KW/650KVA to 2937.7 KW/1750 KVA which was carried out in **October,2021**.

b. He further extended his arguments that his claim also stands on **Additional Consumption** rebate for FY2018-19 & FY 2019-20 over the consumption done in the respective previous years along with interest in terms of clause 5.7.3 of the supply Code,



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consequent upon discovery of the omission during a detailed audit of the electricity billing records at Complainant's end in **July 2025**.

- c. The Assistant Engineer present as Respondents in the court room at first instance confined his arguments to the findings of Id. CGRF and confirmed from the record that the said expansion in the instant case for which the rebate/refund allowed in terms of settled principle stands physically verified by the competent authority. He further added that additional consumption if any to the extent admissible shall be as per prevalent record and on this confirmation the court was convinced that in the instant case, the expansion as asserted by the Complainant stands recognised by the Respondent Board and additional consumption if any exists shall be as per record.
- d. The Assistant Engineer present as Respondents also meticulously placed his arguments that the period of claim of rebate both in the case of Additional Consumption and Expansions in the instant case does not overlap which was very important with analysis point of view. He also listened opinion of this authority carefully which shall be placed for further analysis in this order.
- e. The issue of time barred was also discussed during arguments. The Id. Counsel for Respondent placed his arguments in line with findings of Id. CGRF order dt. 28/10/2025 and expressed his concern on the time limitation. Both the parties also listened to the opinion of this authority on the difference & similarity of two



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expansions i.e. 'Additional Consumption' & consumption due to 'Expansion' as well as the retrospective coverage of said period in the prevalent Tariff Orders, appeared appealing to all for legitimate pursuance of the matter.

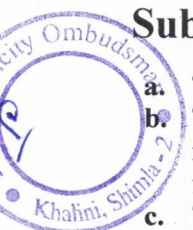
- f. The matter for entitlement of interest in the instant case was also placed for arguments which was discussed with a spirit of settled law in terms of earlier findings in the previous cases and again reminded to both the parties during arguments that the excess amount to be considered for computation of interest on rebate in terms of governing Tariff orders shall be considered reckon from the date the Complainant applies till it remains as an excess amount with the Respondents thereafter before the rebate is released or otherwise the issue shall fall within the ambit of time limitation. Both Authorized Representative for Complainant, the Id. Counsel for Respondents & concerned Assistant Engineer showed satisfaction on this account.
- g. The deliberations made by the Id. counsel for Respondents and Assistant Engineer representing Respondent Board were appreciable. After listening to the averments made by both the parties during final arguments at length, the order was kept reserved for examining the contentions to the depth before issuance of final order.

12. The documents annexed and placed on record, arguments advanced by both the parties have gone through in depth.

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13. The appropriate Acts, Supply Codes, MYT Regulation, relevant Tariff Orders have been referred to for clarity.
14. The case file bearing Complaint No. 1453/202508/26 and orders passed on dated 28/10/2025 by the Consumer Grievance Redressal Forum Kasumpti, Shimla-171009 have been requisitioned and gone through in conjunction with above submissions & documents placed on record by both the parties, so as to have a composite view of the case to arrive at judicious platform. The relevant extract from para (1) to para (44) of the said order also reiterated under the “**para-4**” above to arrive at legitimate conclusion and for the sake of brevity the order thereafter is recapped only on specific contentions.
15. The contentions of the Complainant detailed under **para-‘3’**, reply of Respondent Board detailed under **para-‘6’**, Rejoinder submitted by the Complainant placed under **para-9**, Arguments conducted at length & placed under **para-‘11’**, may be referred to as cited above, however, where required have been reproduced only on specific contentions while doing analysis. To arrive at legitimate consensus, the findings in the instant matter shall also carry detailed analysis while examining the issues on merit.
16. While scrutinizing the reply submitted by the Respondents, it has been observed that the Respondents at the very outset under ‘**Preliminary Submissions**’ have opined as under:
- a. That the present complaint is not maintainable in the eyes of law.
 - b. That the CGRF's order is reasoned, based on facts, law, and a correct appreciation of the regulatory framework. The contentions raised by the complainant are legally untenable and factually misplaced.
 - c. That the complainant is seeking the rebate on additional consumption for the period of FY 2018-2019 and FY 2019-2020; however, the complaint was filed more than two years after the cause of



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action arose. Therefore, in accordance with Regulation 19(c) of the HPERC Regulations, 2013, the complaint is barred by limitation and is liable to be dismissed outright.

17. The Complainant on these specific issues placed their counter averments as under:

- a. That the Ld. CGRF dismissed the claims for additional consumption rebates (FY 2018-19 and FY 2019-20) as barred by the two-year limitation period.
- b. That the failure to grant these rebates is a continuing wrong and a continuous contravention of statutory obligations. Also, the tariff provisions in respect of rebate **were continuously renewed even for past period each year** in the respective tariff orders allowing the rebates to be paid since FY 2018-19.
- c. That the claim on Additional Consumption rebate over the consumption done in FY2018-19 & FY 2019-20 along with interest in terms of clause 5.7.3 of the supply Code **consequent upon discovery of the omission** during a detailed audit of the electricity billing records at Complainant's end in **July 2025**.

18. This authority after referring to the above contentions of either party, at the very outset opines that specifically **in the case of rebate**, the bill is erroneous to the extent that both the parties are not aware of claim of rebate and as soon as one comes to know, *(in the instant case the Complainant categorically mentioned about the internal audit conducted in July, 2025 when first time they came to know and took up the matter with Respondent through letter dt. 15.07.2025)*, they approach the licensee for availing the same and the same is allowed after examining the feasibility in terms of provisions contained in the **present prevalent Tariff Orders** as the **Tariff Orders notified in the very early stage** if considered shall without any doubt attract time limitation. That is why, it appears that even Hon'ble Commission has allowed the rebates covering the retrospective period 01.04.2018 onwards prospectively till Tariff Order FY2022-23 & even thereafter to facilitate availing the same in case slipped.

19. The issue related to barred by time limitation was discussed during arguments in line with earlier pleadings held in previous matters in



case of rebate. After the healthy arguments advanced between the parties in due cognizance to the **retrospective coverage** of said period as appended in the prevalent Tariff Orders such as FY2018-19, FY 2019-20, FY2020-21, FY 2021-22&FY2022-23 for the period of rebate from 01/04/2018 to 31/03/2023, was agreed to all for legitimate pursuance of the matter, further.

20. However, in the public interest and in view of wide retrospective coverage of said Tariff Orders and apprehension on misconception of either party on interpretation of the Tariff Order which is observed as being interpreted in their own tone of suitability, this authority asserts in the interest of justice that in terms of regulation 33(2,3) read with 36(2) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013 where the Ombudsman is guided by the principle of natural law of justice and further considering this platform as a judicious bench in the public interest to curb litigations, it shall be prudent to give an opportunity of being heard as the contentions might carry reasonable arguments in terms of regulation-37 (8) of the Himachal Pradesh Electricity Regulatory Commission (CGRF& Ombudsman) Regulation, 2013, in the interest of justice when heard. **Hence, held maintainable** only to the extent of initiation of proceedings, however, the outcome & sustainability shall be subject matter of further adjudication and diverges from the findings of Id. CGRF in the said order when read with previous orders on viability of the Id. CGRF on the similar type of contentions. The above findings



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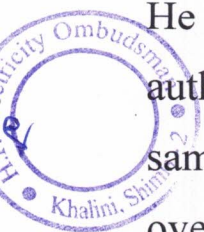
further pave the way to examine the contentions on merit judiciously, thereafter.

21. After further referring to the submissions made by the Complainant in conjunction with reply submitted by the Respondents and arguments advanced by the Authorized Representative for Complainant it has been observed that in the instant case, the Complainant had carried out expansion by increasing connected load/Contract demand from 947.8kW/650 kVA to 2937.7 kW/1750 kVA effective from **October,2021** and got refund of **Rs.84,69,377/-** in March,2025 pursuant to **Complainant's letter dt. 04.01.2025** due towards said rebate as per documents placed on record and also stands agreed by the Complainant except for interest part.
22. This authority before adding final word to the expansion carried out and acknowledged by the Respondents would like to examine whether the provision of expansion etc. exists in the Supply Code or not. While delving **para (24)** of the said order dt.28/10/2025 of Id. CGRF it has been observed as under, the relevant extract of which reads as:

"-----that no provisions for its(expansion) regulation exist in the Supply Code nor in other Regulations which may regulate this rebate. This 'expansion rebate' is a tariff provision merely to be computed on the energy consumption corresponding to proportionate increase in Contract Demand (in kVA) -----."

"-----Forum observes that what may constitute expansion in industry, has not been defined in the ibid Tariff Orders nor is it regulated by way of Supply Code / Regulations so as to enable the Respondent to assess the nature, fact and effective time of expansion, for the purpose of allowing the said expansion rebate-----"

He may be principally right. But with viewpoints of this authority, since the author, in respect of **Supply Code, MYT Regulation and Tariff orders** is same i.e. **Hon'ble Commission, the Statutory Authority**, one cannot overlook/ ignore the modalities as well as the essence of respective Tariff



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orders devised by the same author i.e. **the Hon'ble Commission** for the said purpose in the public interest which are still operative or otherwise the prevalent Tariff orders shall come to halt and the very purpose of such leverages shall be defeated.

23. Before further perusal, this authority in unambiguous terms first proceeds to dig out in very empathetic manners whether the '**Supply Code**' provides any force or governs '**Tariff Order**' while giving birth to the term '**Expansion**' in the Tariff order. If we examine any Tariff order, it explicitly provides that the term expansion in the Tariff Orders moves on the wheels of the so called '**Increase/change in Contract Demand**'.
24. This authority meticulously opines that unless any force such as '**Act or Code**' in statutory terms administers such mandate, no '**STATUTORY**' authority can exercise to provide such privilege such as "**Expansion Rebate**" etc. to the consumers at its own. If we examine the provisions embedded in any Tariff Order allowing '**Expansion**' rebate, it in general clearly reads as "*b. For existing industries which have undergone expansion in the FY 2018-19 onwards and/or shall be undergoing expansion in this financial year i.e. FY2020-21, energy charges shall be 10% lower than the approved energy charges corresponding to the respective category for a period of three years for quantum of energy consumption corresponding to proportionate increase in contract demand.*"
25. Further analysis on the above very relevant highlighted portion of the Tariff order which reads as "*proportionate increase in contract demand*" squarely raises question as to which authority governs increase in '**Contract Demand**' that was used by the Hon'ble Commission while framing Tariff Orders to privilege the consumers with 10% or 15% of rebate on Expansion in **monetary terms**. The answer to this question draws attention to the force which are well embedded in the '**Supply Code**'



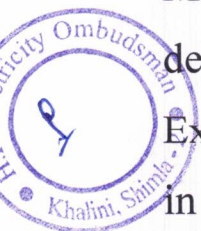
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clause 3.10 or other associated clauses itself allowing such change in 'Contract Demand' which attributes **Expansion**, also stands hidden in the respective Tariff Orders to provide such privileges in monetary terms in the form of '**Expansion Rebate**' towards increase in contract Demand. Hence, in the opinion of this authority, all provisions in the 'Act, or 'Supply Code' ultimately govern/regulate such provisions in **monetary terms** in the '**Tariff Order**'.

26. This authority feels it pertinent to further recapitulate relevant extract of para (24) of Id. CGRF order dt.28/10/2025 which reads as "**(24)** ----- *This 'expansion' rebate is a tariff provision merely to be computed on the energy consumption corresponding to proportionate increase in Contract Demand (in kVA). However, before such rebate is computed it becomes incumbent upon the Respondent to first determine and decide expansion-----*"; which if analysed in terms of provisions, it clearly attracts clause 3.10 or other associated clauses of supply code which supports the term increase in contract demand, the meaning of which (provision) also appears to be hidden in above quote of Id. CGRF in para (24) in monetary terms and ultimately reflects as benefit in monetary terms in the respective Tariff Orders.

27. In view of above analysis and after referring to above assertions of the Respondents on the amount of Rs.84,69,377/- refunded in the month of March,2025 on the communique **dt. 04.01.2025 of the Complainant** , deduces that the Respondents in the instant case has recognised the Expansion carried out by the complainant in the said period as legitimate in line with provisions and also in terms of settled principle as agreed in many of the pleadings held in previous cases, hence, would not like to interfere with this amicable action of settlement by the Respondents in the



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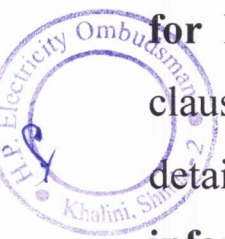
public interest which also conforms to the conclusive findings of Id. CGRF under **para (29)** of the said order dt. 28/10/2025 and gives further strength to the findings under **para-26** above of this order and vindicates roadmap for further legitimate line of action in the instant case. For the sake of reference, the relevant extract of para (29) is also reproduced as under:

“(29) Clearly all of these aspects of expansion rebate have to be seen, validated and verified by the Respondent before allowing a claim and thus the Complainant cannot automatically become entitled to the rebate;”

28. This authority after passing through above phase of discussions, appreciates that the Complainant is also well concerned with the term verification by the competent authority when the question of availing rebate on expansion arises and honors verification as a mandate & precedence for settlement in such cases in line with earlier findings & settled law where an existing industry or otherwise undergoes expansion and hence, does not require any further detailed analysis thereof as this also conforms to para-(29) of Id. CGRF as recapped above and adding force to the findings. Accordingly, above action of Respondent appending refund of Rs.84,69,377/- on expansion rebate is **sustained in the instant case.**

29. The Complainant further added that in terms of relevant Tariff orders they had also been deprived of their claim of **Additional consumption rebate for FY 2018-19 and FY 2019-20** and subsequent interest in terms of clause 5.7.3 of the Supply Code which they could only **discover** during a detailed audit of the electricity billing at their ends in **July 2025 and informed Respondents through letter dt.15.07.2025.**

30. After conceiving convincing assertions on the ‘**Expansion**’ undergone by the Complainant in the instant case from October,2021 and subsequent



Rumal



refund of amount of Rs. 84,69,377- in the month of March, 2025 pursuant to the letter dt. **04.01.2025** of the Complainant, now let us delve on the issue of rebate on '**Additional Consumption**' for **FY 2018-19 & FY 2019-20** which Complainant could **discover only** during a detailed audit of the electricity billing records at its end in **July 2025** and **informed Respondents through letter dt.15.07.2025**, needs to be examined in depth to understand the austerity of the contentions and viability of the rebate.

31. After digging the relevant tariff orders in depth, it has been observed that the privilege to avail rebate in case of '**Additional consumption**' was available only till tariff order dt.29.06.2019 for FY2019-20 and thereafter with the advent of tariff order dt. 06.06.2020 for FY 2020-21, **Additional Consumption**' privilege was replaced with new name '**Expansion Industries**' and pushed the period of rebate to **01.04.2018 retrospectively covering FY 2018-19 & FY 2019-20**. The relevant extract of Tariff orders from FY2020-21 to FY2022-23 needs to be reiterated to have transparent view on the eligibility of rebate on Additional Consumption.

- i. **Tariff Order passed on 06.06.2020 by the Ld HPERC for FY 2020-21 (applicable w.e.f 01.06.2020 to 31.05.2021)**

*"b. For existing industries which have undergone expansion in the **FY 2018-19 onwards** and/or shall be undergoing expansion in this financial year i.e. FY2020-21, energy charges shall be 10% lower than the approved energy charges corresponding to the respective category for a period of three years for quantum of energy consumption corresponding to proportionate increase in contract demand. Provided that such expansion if undertaken during 1.07.2019 to 31.05.2020, the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years for quantum of energy consumption corresponding to proportionate increase in contract demand".*

- ii. **Tariff Order passed on 31.05.2021 by the Ld HPERC for FY 2021-22 (applicable w.e.f 01.06.2021 to 31.03.2022)-**

13. Rebate for New and Expansion Industries:





“e. For existing industries which have undergone expansion during 01.04.2018 to 30.06.2019 and/or during 01.06.2020 to 31.05.2021, energy charges shall be 10% lower than the approved energy charges corresponding to the respective category for a period of three years for quantum of energy consumption corresponding to proportionate increase in contract demand. Provided that such expansion if undertaken during 1.07.2019 to 31.05.2020 and/or shall be undergoing expansion on or after 01.06.2021, the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years for quantum of energy consumption corresponding to proportionate increase in contract demand”.

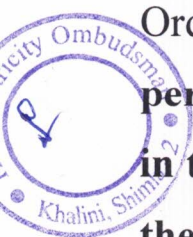
iii. **Tariff Order passed on 29.03.2022 by the Ld HPERC for FY 2022-23 (applicable w.e.f 01.04.2022 to 31.03.2023)**

13. Rebate for New and Expansion Industries:

“f. For existing industries which have undergone expansion during 01.04.2018 to 30.06.2019 and/or during 01.06.2020 to 31.05.2021, energy charges shall be 10% lower than the approved energy charges corresponding to the respective category for a period of three years for quantum of energy consumption corresponding to proportionate increase in contract demand”.

32. After, scrutiny of the above Tariff orders, this authority draws considered opinion that after the advent of Tariff order FY2020-21 onwards and replacement of the term ‘**Additional Consumption**’ with ‘**Expansion Industries**’, the Commission in overall has retrospectively covered the period of rebate from 01/04/2018 to 31/05/2020, with introduction of new quote i.e. *for a period of 3 years for quantum of energy consumption corresponding to proportionate increase in contract demand”.*

33. The above analysis draws attention on very important hidden information that in every case applicability period of previous Tariff Order became period of rebate for expansion in the ensuing Tariff Order i.e. for example if we look at Tariff order dt.06.06.2020 for FY 2020-21 as previous Tariff Order applicable from **01.06.2020 to 31.05.2021**, the same applicability period appears as a period of expansion from 01.06.2020 to 31.05.2021 in the ensuing Tariff Order FY 2021-22 dt. 31.05.2021 under para(e) of the order. Similarly, in the instant case the Tariff order for FY 2020-21 privileged for undergone expansion from FY 2018-19 onwards covers

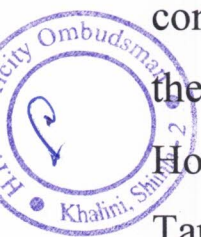


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retrospectively the period of applicability from 01.04.2018 to 30.06.2019 & 01.07.2019 to 31.05.2020 and hence, Tariff Order FY 2018-19 & FY 2019-20 or indirectly may construe that the said period also provides blanket to the period of 'Additional Consumption' for FY 2018-19 & FY 2019-20 respectively. However, this is not sufficient and warrants further scrutiny to arrive at legitimate consensus in the interest of justice.

34. This further provides understanding that owing to retrospective coverage of the period for FY 2018-19 & 2019-20 in the afore mentioned Tariff Orders, the privilege of '**Additional Consumption rebate**' cannot be denied being same family of consumptions either in the form of '**Additional**' or '**Expansion**' with a difference that the term '**Additional Consumption Rebate**' is regulated by the **firm part** of Contract Demand and the '**Expansion Rebate**' is governed by the variable /enhanced part of Contract Demand *to the extent of proportionate increase in contract demand*. In the interest of justice, this authority deduces that whenever at any point of time the contract demand increases, it always carries two components with it i.e. **one is fixed (base)** and other is **enhanced** one and while computing consumption whether on account of Additional Consumption or Expansion consumption, one cannot ignore the application of either component unless the specific restrictions are imposed by the governing Authority, the Hon'ble HPERC. As such if the period falls within the ambit of relevant Tariff order allowing such rebate, one can avail, as it is amply clear that the retrospective coverage of above discussed Tariff Orders have stretched the



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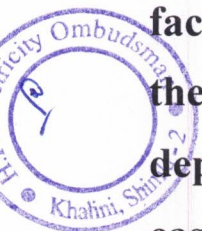


period of rebate to the domain of **01.04.2018 to 31.03.2024** and invokes provisions.

35. After examining the issue of applicability of **'Additional Consumption Rebate'**, this authority draws considered conclusive opinion that the Additional Consumption rebate is also a replica of Expansion rebate with only difference is that **'Additional Consumption'** is an expansion with **'zero' increase in contract demand** whereas an **'Expansion'** is a consumption with **proportionate increase in contract demand**, cannot be overlooked in the interest of justice. As such within the domain of above findings, this authority diverges from the opinion of Id. CGRF on this account.

36. The above analysis makes amply clear that applicability period of each Tariff Order appearing in the ensuing Tariff Order, connects all the Tariff order in the progressive succession of hierarchy as compartments of train and however, whether entitles the Complainant on Additional Consumption in the instant case both for FY19 & FY20 as contended or either of two which is a subject matter of further analysis thereof.

37. It has been observed that in the case of rebate the **original due date** shifts frequently owing to advent of Tariff Orders in the later stage covering the retrospective period of rebate, prospectively which although facilitates the consumers to avail rebate even at this belated stage but the entitlement still stands on the way whether time barred or not depending upon as to when one approaches licensee, as in the instant case approached through letter dt.15.07.2025 for his claim towards



Signature



Additional Consumption for FY2018-19 & 2019-20 which needs to further examined whether still barred by the term time limitation or not.

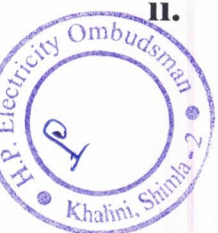
38. In view of considered opinion arising under above **para-36&37**, it shall be in the interest of justice if we delve on the vivacious shifting of original due date in case of rebate which may be observed as under:

- a. Tariff Order dt. 04.05.2018 for FY 2018-19 (applicable from 01.04.2018 to 30.06.2019)
- b. Tariff Order dt. 29.06.2019 for FY 2019-20 (applicable from 01.07.2019 to 31.05.2020)
- c. Tariff Order dt. 06.06.2019 for FY 2020-21 (applicable from 01.06.2020 to 31.05.2021)
- d. Tariff Order dt. 31.05.2021 for FY 2021-22 (applicable from 01.06.2021 to 31.03.2022)
- e. Tariff Order dt. 29.03.2022 for FY 2022-23 (applicable from 01.04.2022 to 31.03.2023)
- f. Tariff Order dt. 31.03.2023 for FY 2023-24 (applicable from 01.04.2023 to 31.03.2024)

39. The above Tariff Orders from Sr. No. 'c to f' provide rebate for existing industries undergone Expansion during **01.04.2018 to 30.06.2019, 01.07.2019 to 31.05.2020, 01.06.2020 to 31.05.2021, 01.06.2021 to 31.03.2022, 01.04.2022 to 31.03.2023 and 01.04.2023 to 31.03.2024**. Let us see how the original **due date** of rebate for the said period **01.04.2018 to 30.06.2019(FY19) & 01.07.2019 to 31.05.2020(FY20)** shifts **prospectively** when one misses to avail:

i. Apparent to the applicability of above Tariff Order at Sr. No. 'c', the original due date for availing such rebate falls in between **01.06.2020 to 31.05.2021** and if one fails to avail the same, the due date in line with next Tariff Order shifts accordingly.

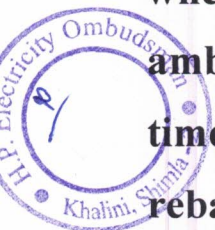
ii. Similarly, in the next Tariff Order at Sr. No. 'd', the original due date for availing such rebate falls in between **01.06.2021 to 31.03.2022** and if one fails to avail this date also, the original due date in line with next Tariff Order shifts further.



Curhal



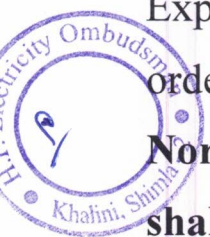
- iii. Likewise, Tariff Order under Sr. No. 'e', the original due date for availing such rebate shifts in between **01.04.2022 to 31.03.2023** and if **could not avail, the original due date shifts to next Tariff Order.**
- iv. Tariff Order under Sr. No. 'f', the original due date for availing such rebate shifts in between **01.04.2023 to 31.03.2024** *which does not cover the period of rebate from 01.04.2018 to 0.06.2019* rather covers the period of rebate from **01.07.2019 to 31.05.2020.**
40. The analysis under para 38 & 39, concludes that with the advent of ensuing Tariff Orders, the **original due date** for availing rebate for the period **01.04.2018 to 30.06.2019** shifted to the **new due date** in between **01.04.2022 to 31.03.2023** after the advent of Tariff Order dt. 29.03.2022 for FY 2022-23 and by default of limitation period of two years takes liberty to avail up to June, 2025 only as the original period itself extends upto 'June' by virtue of its applicability from 01.04.2018 to 30.06.2019 in a particular Financial Year. Since, the Complainant approached the Respondent on 15.07.2025 after the expiry period of two years as per above analysis, hence time barred for Additional Consumption rebate for FY 2018-19 in the instant case.
41. Let us examine the entitlements for Additional Consumption rebate for FY 2019-20. Scrutiny of the Tariff order FY 2023-24 reveals that the instant Tariff order covers the period of rebate from **01.07.2019 to 31.05.2020** whereas the Complainant approached on 15.07.2025 well within the ambit of said Tariff Order for FY 2023-24 with leverage of two years' time limitation period, hence entitles to avail Additional Consumption rebate for FY 2019-20 .



Ruphal



42. In view of foregoing exhaustive findings this authority is convinced that the Complainant in the instant case is entitled to avail Additional Consumption rebate for FY 2019-20, however, the entitlement is time barred with reference to FY 2018-19 in terms of findings under **para-40** above. hence, the contention of the Complainant is **held tenable to the extent admissible as per above conclusive findings.**
43. After resorting to above findings on sustainability of the amount of Rs.84,69,377/- refunded by the Respondents towards Expansion carried out by the Complainant in the instant case from **Octobr,2021** and further entitlement of Additional Consumption rebate for **FY 2019-20**, it has been observed that Id. CGRF under para (28) of his order dt.28/10/2025 has also rendered very specific opinion which reads as “--*Respondent is under obligation to ascertain the entitlement of such rebates vis-à-vis the night time concession or the peak hour consumption especially when the same is not specified in the Tariff Orders passed by the Ld. HPERC---*” draws further attention to delve on the issue of rebate on **Night hrs. consumption** in addition to Night hr. concession and **Peak hrs.** as the power had definitely transacted through these stages of the hours during the said period.
44. It has been observed from the documents placed on record that the instant Expansion was carried out w.e.f. **October,2021** after the advent of tariff order dt.31.05.2021 for FY 2021-22 **which provided rebate during Normal & Peak hrs. only** & in case of Night hours, **Night time concession shall only apply** and hence, the said refund in the instant case on Expansion



Pushpal



rebate is legitimate and sustains sanctity for availing rebate during **normal & peak hrs. only.**

45. Let us further examine the applicability of rebate both for Peak hrs. and Night-time consumption in addition to Night-time concession in respect of Additional Consumption for FY2019-20 in terms of conclusive findings under **para- 41 & 42** in the instant case. On examining the essence of prevalent Tariff orders passed by the Hon'ble Commission prior and after 31.05.2021, it has been observed that all Tariff Orders passed on and after 31.05.2021, categorically mentions as ***"In case of night hours, night-time concession shall only apply."*** However, reference to the Tariff Orders prior to 31.05.2021, do not provide any clear understanding on the rebate on **Night hrs. consumption** and needs to be examined in depth on merit for judicious settlement in the public interest.

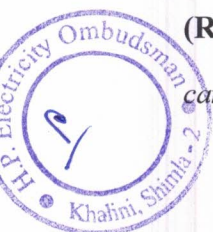
46. This authority feels it legitimate in the interest of justice to recall clarificatory letter dt. 31.07.2020, issued by the Secy. HPERC on clarification on rebate to the Industries in tariff Orders for FY-19, FY-20 and FY21 sought by the Chief Engineer Commercial which has already been used by this authority in many orders in the past and even meticulously Annexed & deliberated by the Respondents in case No. 07/25 & 08/25. The relevant extract of letter dt.31.07.2020 is also reproduced for the sake of record and reference as under:

(Ref. 2nd para of letter)

"The Commission considers this as an inadvertent error and for which the respective Consumers cannot be held responsible i.e. they can't be asked to pay through arrears"

(Ref. last para of letter)

"In this regard, I have been directed to inform that the clarification given for referred letter at Sr No.1 stands withdrawn and the respective eligible consumers be continue to avail the benefits of night time concession as well as reduced energy charges after considering for rebate for the



Surinder



night energy consumption as per prevailing practice till issuance of the next tariff order i.e. for FY 22.

47. This communicate further draws attentions towards the hierarchy of letters i.e letters dt. 03.07.2020, 24.07.2020, 24.08.2020 which reminds the steps taken by the Respondent Board on clarification sought through letter dt.31.07.2020 in the interest of consumer and thereafter imparting instructions through letter dt. 24.08.2020 for implementation of the mandate of the Hon'ble Commission in letter and spirit.
48. This authority draws considered opinion that the clarificatory letter dt.31.07.2020 on the judicial order of the Commission was not issued by any other authority of Hon'ble HPERC other than the Secretary HPERC who is appointed under Section-97 of the Electricity Act 2003 to serve as a primary communication channel between the Commission and external entities such as licensees, other regularity bodies, government departments and public. Since, this issue has already been addressed in details in earlier orders many times, this authority would not like to go in details at this point of time.
49. It is observed with judicious eyes that the Hon'ble Commission has conveyed very specific directions in the said letter dt.31.07.2020 on the clarification sought which reads as ***“the respective eligible consumers be continue to avail the benefits of night time concession as well as reduced energy charges after considering for rebate for the night energy consumption as per prevailing practice till issuance of the next tariff order i.e. for FY 22.”*** and while the Tariff Order for FY-22 was notified on 31.05.2021(effective from 01.06.2021 to 31.03.2022), categorically provides that ***“In case of night hours, night-time concession shall only***



Ruphal



apply.” which is quite revealing that the earlier directives of Hon’ble Commission issued through clarificatory letter dt.31.07.2020 under the hand & Seal of Secy. HPERC were statutory in nature and remained operative till issuance of tariff order for FY22. Hence, with view point of this authority, cannot be ignored.

50. It has been observed from the record placed for adjudications in the earlier orders before this authority that the Respondent Board after seeking clarificatory letter dt.31.07.2020, imparted necessary instructions to the concerned field officers through letter dt.24.08.2020 for its implementation. This action of the Respondent Board construes acceptance of above clarification as statutory in nature and further deduces that only after understanding the austerity of the letter dt.31.07.2020, the Respondents considered it worth for implementation.
51. In view of earlier relief allowed in case No. 07/2025 & 08/2025 on Night time consumption under the behest of clarificatory letter dt.31.07.2020 after resorting to detailed arguments on the **letters dt. 03.07.2020, 24.07.2020, 24.08.2020** placed on record by the Respondents along with reply in case of respective representations 07/25 & 08/25 and acceptance among both the parties, cannot be ignored and makes its viable in the instant case also with considered opinion that the clarification as per record was sought by the Respondent Board, not by the Complainant and further directions for implementations were also given by the Respondent Board through letter dt.24.08.2020, construes clarification as statutory and considered worth implementation by the Respondents.



Suphal



52. In view of forgoing findings, this authority concludes that the clarificatory letter dt. 31.07.2020 issued through the hands of authoritative platform of Hon'ble HPERC which remained valid till issuance of next Tariff order FY 22 & as per record not withdrawn on any point of time prior to the issuance of tariff order for FY22 as mandated in the clarification and further directions imparted by the Respondent Board vide letter dt.24.08.2020 to all field officers for implementation, **makes Complainant eligible for availing rebate in terms of prevalent Tariff Orders on Night time consumption** in addition to Night hour concession in the instant case on Additional Consumption for FY 2019-20 as the same falls well within the ambit of clarificatory letter dt.31.07.2020.

53. After finding legitimate pace for above averments, this authority proceeds to scrutiny on the issue of applicability of rebate on '**Peak**' hours. let us first refer to the prevalent tariff orders, wherein it has been observed that the Tariff orders prior to 31.05.2021 are silent on the issue of rebate both in the case of Night hr. consumption over the night hr. concession as well as rebate during peak hours. The rebate on Night hrs. for the said period as contended has been sustained in terms of conclusive findings under **para-52** above in due cognizance to the directives on clarification sought through letter dt. 31.07.2020 issued under the hand of Secy. HPERC, on the directions/approval of the Commission for the said purpose.

54. However, the applicability for rebate during '**Peak**' hrs. further requires detailed analysis. Before proceeding further, this authority feels it



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legitimate to examine the essence of Tariff order dt. 31.05.2021 first. The relevant extract is reiterated as under:

(d) Tariff Order passed on 31.05.2021 by the Ld HPERC for FY 2021-22 (applicable w.e.f 01.06.2021 to 31.03.2022)-

Quote

.....

.....

13. Rebate for New and Expansion Industries:

a. For new industries which have come into production between 01.04.2018 to 30.06.2019, the energy charges shall be 10% lower than the approved energy charges for the respective category for a period of three years.

b. For new industries which have come into production between 01.07.2019 to 31.05.2020, the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years.

c. For new industries which have come into production between 01.06.2020 to 31.05.2021, the energy charges shall be 10% lower than the approved energy charges for the respective category for a period of 3 years.

d. For new industries coming into production on or after 01.06.2021, the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years.

e. For existing industries which have undergone expansion during 01.04.2018 to 30.06.2019 and/or during 01.06.2020 to 31.05.2021, energy charges shall be 10% lower than the approved energy charges corresponding to the respective category for a period of three years for quantum of energy consumption corresponding to proportionate increase in contract demand. Provided that such expansion if undertaken during 1.07.2019 to 31.05.2020 and/or shall be undergoing expansion on or after 01.06.2021, the energy charges shall be 15% lower than the approved energy charges for the respective category for a period of 3 years for quantum of energy consumption corresponding to proportionate increase in contract demand.

f. It is clarified that the above-mentioned rebate on energy charges shall be applicable during normal and peak hours. In case of night hours, night time concession shall only apply.



Suphal



g. In case of units registered under HP Industrial Policy 2019, but not falling under the respective category of small, medium, large industrial power supply as notified by the Commission, the rebate on energy charges (as per relevant tariff category) shall be applicable for new units as well as for existing units which have undergone expansion similar to the applicability of rebate on Industrial power supply.

.....

.....

55. Scrutiny of the said order reveals that the said order as per clause 13('a'to'e') is applicable in case of **Rebate for New and Expansion Industries and** which as per clause 13(f) is applicable during Normal & Peak hrs. and in case of **Night hours, Night time concession shall only apply.**
56. After digging the relevant tariff orders in depth, it has been observed that the privilege to avail rebate in case of 'Additional' consumption was available only till tariff order dt.29.06.2019 for FY2019-20 and thereafter with the advent of tariff order dt. 06.06.2020 for FY 2020-21, 'Additional Consumption' issue was replaced with 'Expansion Industries'. But regarding rebate in 'Peak' hrs. it remained elusion till the notification of tariff order dt.31.05.2021 for FY 2021-22 and addressed the rebate for 'Peak' hrs. in case of 'New Industries' and 'Expansion Industries' under para 13(f) which for the sake of clarity again reiterated as under:

13(f) "It is clarified that the above-mentioned rebate on energy charges shall be applicable during normal and peak hours. In case of night hours, night time concession shall only apply."

57. After examining the relevant part of said Tariff order dt.31.05.2021, this authority draws considered opinion that Hon'ble Commission persuaded

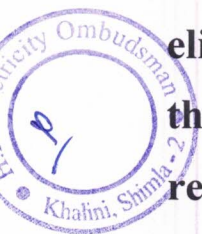


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to give such rebate during '**Peak hrs.**' even for the industries fulfilling the criteria w.e.f 01.04.18 to 01.06.2021 and even after this.

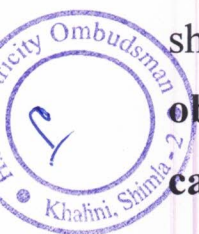
58. In view of forgoing analysis, it is observed that silence of the tariff orders on this aspect of eligibility of rebate during Peak hrs. prior to 31.05.2021 construed, the industries might be or might not be privileged to avail such rebate. But after the advent of Tariff order dt. 31.05.2021, it has transparently cleared the intention & inclination of Hon'ble Commission towards such privileges even for the past period 01.04.18 to 30.06.2019 and hence, makes Complainant also eligible to avail such rebates during **Peak hrs.** in case of '**Additional Consumption**' for FY 2019-20 in the instant case in terms of foregoing findings read with conclusive findings under **para-41 & 42** above in the instant case. Hence, held admissible in case of '**Additional Consumption**' for FY 2019-20 as well as '**Expansion**' in terms of findings under **para-44** in the instant case.
59. After examining the documents placed on record, it is observed that the only issue left is payments towards interest which has already been taken up at length in the earlier orders as well in Review Applications No. 25/2025, 26/2025, 27/2025, however, the same is again being delved in details to avert misconception when we talk about interest on rebate as the rebate entitlement due to having large difference between the period of rebate and the notification thereof as well as leverage of eligibility being covered retrospectively in different financial years of the Tariff Orders to facilitate the eligible consumer to avail such rebate even in the belated stage prospectively, is a vibrant proposition in itself.



Purshah



60. Before further perusal, let us first again talk on misconceptions on the due date of payment, for allowing interest on rebate. The reference to previous findings and arguments advanced on various fronts on this issue, this authority feels that the start date of interest is itself an intricate issue when we talk about interest on rebate owing to difference in categories of erroneous billings as contended many times while exercising the provisions under clause 5.7.3 of the Supply Code and creates misapprehension.
61. In view of retrospective coverage of Tariff Orders in case of rebate, this authority meticulously observes that definitely there is a difference in the **erroneous bills** which are factually affected owing to lapse in levy of correct Tariff specific to the Tariff Order of that very Financial Year, may be due to wrong reading or indifferent behavior of metering equipment etc. and remains continuously reflected in all ensuing bills **till litigation persists** and further the Tariff slab of that very year which caused differences in the past never appears in the ensuing Tariff Orders as happens in the case of rebate and after the settlement, the Complainant avails interest from the date the payment becomes due, if the judgement falls in his favour.
62. Whereas, the situation is quite different in the case of erroneous bills arising on account of nonpayment of rebate where the **original due** date shifts frequently with an advent of new Tariff Order. **It has been observed that the due date of payment is itself pulsating in nature in case of rebate by virtue of shifting of original due date of payment owing to advent of Tariff Orders in the later stage covering the**



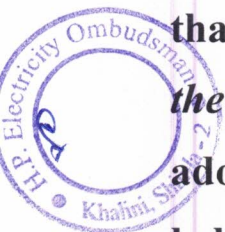
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retrospective period of rebate prospectively and not like erroneous bills of above stated category where the original due date does not shift with the advent of new Tariff Order. Let us examine the prospective effect on shifting the original due date of retrospective period of rebate prospectively.

63. This authority after resorting to findings under para-38 to 41 draws considered opinion that in case of **erroneous bills** occurred **due to non-payment of rebate** where the **original due date** itself moves on wheels depending upon as to when one avails the rebate, the **due date** of interest accordingly, falls different from the **original due date** of payment due to retrospective coverage of rebate privileged by the ensuing Tariff Orders and the coverage of their respective new **due date** of applicability, prospectively. Hence, it is deduced that the arrival of ensuing Tariff Orders very much facilitates availing the past rebate which the Complainant Could not avail or missed due to one reason or the other, but, by virtue of inherent characteristics of ensuing Tariff Orders, **rejuvenates new due date** prospectively to facilitate availing the rebate even in the belated stage. However, the legitimacy of the **due date** of interest reckons when one approaches the licensee as in the instant case approached through letter dt. 15.07.2025.

64. Hence, with this analysis this authority draws considered opinion that the meaning of availing rebate remained always same i.e. *“from the date the payment due”* but the application of due date is subject to adoption of specific Tariff Order which allows to avail rebate at this belated stage without time bar or otherwise insisting of one's to avail



Rushal



the same as per Tariff Order notified in very early stage such as FY 2020-21 shall fall within the prey of time limitation which may even hamper the findings of this authority. After resorting to these conclusive findings on shifting of original due date to new due date for availing rebate, sets all misconceptions aside. *It is pertinent to mention that these findings are applicable to all previous orders issued where the misconceptions are arising on the due date in the absence of such detailed analysis.*

65. In view of above elaborated analysis, inferences are drawn that by default the original due date for availing rebate shifts drastically to the ensuing Tariff Orders allowing rebate with an apprehension of further allowance of two years limitation period as per provisions and subsequently, **the date of interest reckons from the date when the Complainant actually approaches the Respondent for availing rebate.** Hence, might be misinterpreted but the above analysis leaves transparent understanding that prima facia, the meaning of the start date of interest in case of rebate remains same **“from the date the payment due till it remains as an excess amount with the respondents”** i.e. due to shift of original due date of payment of rebate, the reckon date of interest by default also falls quite near to new due date of payment i.e. when the Complainant approaches the Respondent as in the instant case on **dt.15.07.2025**. The detailed analysis on the misapprehensions as to why the reckon date of interest should be from the date when Complainant actually approaches the Respondents, **further follows as**

below:





66. This authority after listening to the arguments in various adjudications in the past on the same issue of interest on rebate as well as after landing to the conclusive findings on the shifting of original due date of rebate prospectively for the past period, observes that the matter related to interest in case of rebate is usually misconceived by the either party by considering this as modalities analogous to the interest which arises on account of erroneous billing where the original due date does not shift and attracts computation from the date the amount becomes due. **The issue is very complex in nature when we talk about reckon date of interest in case of rebate and after dealing with many cases in the past, the clarity picked up its pace very slowly and it appears that in the very early stage in the absence of such detailed findings one could have misinterpreted the essence of discussions on the reckon date of interest although the ultimate meaning remained same ‘that the excess amount remained with the respondents till paid’.** However, it is asserted that the interest as contended, if eligible, shall attract the following provisions, the very specific parts are reproduced as under:

- a. The relevant extract of clause 5.7.3 of supply code 2009 is reproduced for analyzing applicability of the complainant for availing interest in the instant case subject to above which provides as under:

5.7.3 “if on examination of a complainant, the licensee finds a bill to be erroneous, a revised bill will be issued to the consumer indicating a revised due date of payment, which will not be earlier than ten days from the date of delivery of the revised bill to the consumer. If the amount paid by the consumer under para 5.7.1 is in excess of the revised bill, such excess amount will be refunded through adjustment first against any outstanding amount due to the licensee and then against the amount becoming due to licensee immediately thereafter. The licensee



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will pay to such consumer interest on the excess amount-----from the date of payment till such time the excess amount is adjusted. "

b. Regulation 26a(ii) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Ombudsman)

"----to return to the complainant the undue charges paid by the complainant along with interest at the rate-----"

67. It is observed from the above specific part of clause 5.7.3 of supply code read with Regulation 26a(ii) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Ombudsman) that subject to eligibility of rebate, the amount to be refunded shall be construed as an excess/undue amount paid by the Complainant or excess amount remained with the Respondent Board and warrants refund (of excess amount) with interest, however, interest reckon from '**which date**' in case of rebate, requires further analysis i.e. date of reckoning of interest on rebate, although the same stands adjudicated in details in the above said cases, yet this authority feels to explore in the interest of consumer to avoid litigation in future.

68. The above provisions under clause 5.7.3 of Supply code and Regulation 26a(ii) only entitles the concerned to avail interest on the excess amount remained with the Respondent irrespective of type of amount whether of erroneous bill or rebate, but the application of these provisions for computation of interest with legitimate reckoning date is very vital in itself as it varies from case to case depending upon whether is it a case of erroneous billing owing to levy of wrong Tariff for which both the parties remain well aware of right from the beginning or a case of refund



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of rebate as in the instant case which remains illusion till somebody approaches to file their claim for such achievements **where the due date is subjective in nature and behaves in vibrant manners as scrutinized above.**

69. It is further observed that the instant case for **interest on rebate is different from the case of erroneous billing where a revised bill is supposed to be issued retrospectively after due corrections**, whereas **this is not the case here.** It is a case of interest on rebate refunded. Before further perusal, this authority would like to fetch more clarity on the applicability of **date of interest** and **category** of erroneous billing.
70. This authority after resorting to above findings under para- 38 to 41 on the impact of shifting of original due date of rebate for the same period owing to advent of ensuing Tariff Orders, still observing misconception on the word **erroneous billing** by either party, draws attention that bills in **both the cases are erroneous** but the treatment by virtue of disbursement / settlement is different depending upon case to case.
71. This authority draws inferences that there are **two categories of erroneous** billing which are segregated as under:
- a. In **one category** the amount remains erroneous right from the beginning owing to levy of wrong Tariff which appears continuously in the ensuing bills with due awareness of both the parties and in the end if the settlement lies in the favour of Complainant, warrants intervention of clause 5.7.1 also along with clause 5.7.3 of the Supply Code and the Complainant becomes entitled for interest from the date the 'payment due'



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till it is released as the original due date of payment does not shift in this case.

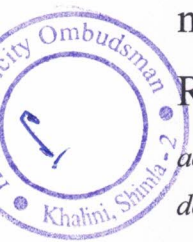
- b. Whereas in the case of second category of erroneous billing i.e. rebate, where either party remains ignorant for many years and unless the achievements of individual are explored by individuals, one cannot proceed for settlement as in the instant case the matter was taken up by the Complainant on dt. 04.01.2025 for expansion rebate for the period October,21 and for Additional Consumption rebate through letter dt.15.07.2025 on the behest of internal audit on July,2025 at their ends and if we stick to the original due date as notified first time in the very initial stage, the issue raised at this stage becomes time barred and the consumer remains debarred from such privileges due to sluggish pace. That is why in the interest of consumer even at this belated stage a method of amicable settlement is devised i.e. the very tariff order available/notified in the later stage covering the period of rebate retrospectively as contended and by virtue of their applicability & shifting of original due date by default, is being considered to facilitate such leverage and subsequent computation of interest whatsoever works out to be, allowed, giving benefit of doubt in the interest of consumer to both whether Respondent or Complainant whosoever approached first for settlement. The details may also be referred in the ensuing paras of this order for clarity.



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72. In view of above clarity fetched, this authority adds that the case is different when we talk about interest on rebate as it has been observed that the achievements stand carried out (**achieved**) by the **Complainant/Consumer** in the past in routine very much prior to the notification of respective Tariff orders without any intention of apprehensions of announcement of such rebate in future as at that point of time nobody could apprehend in the very advance stage such privileges likely to be notified by the Commission in coming future and under such circumstances nobody could even anticipate about the **future mandate** of **Hon'ble Commission's** ensuing Tariff Orders on such incentives. Thus, the actual/original due date announced for availing rebate for the past period in future Tariff Orders becomes **obsolete with interest on rebate point of view when both the date of notification announcing such inducements of Tariff order and retrospective date of rebate on achievements fall in different domains** thus shows vivacious averments.
73. Hence, in view of above analysis, it is affirmed that **unless initiated by the concerned party nobody can assess such achievements of individuals in the past** and hence, cannot hold anyone responsible, specifically the Respondent/Licensee in the instant case where at random many officers get changed after such announcements. Even in the Representation the Complainant asserts which reads as "*The Forum failed to acknowledge that the cause of action was accrued only upon the **discovery of the omission** during a detailed audit of the electricity billing records in **July 2025**. The delay in filing the grievance is thus reasonable and justified, and the claim is not barred by limitation.*"
74. This clearly supplements above opinion of this authority i.e. if the concerned party cannot assess his own achievements of the past, how can



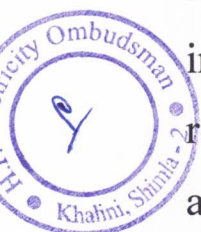
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Respondent be held responsible where at random many officers get transferred after such announcements and even in the instant case the Complainant who had carried out Expansion informed the Respondents on 04.01.2025 and regarding Additional consumption came to know on 15.07.2025 only after an internal audit as per the documents placed on record and on the other hand, the Respondents added categorically in their reply under the heading '**2. Reply to Ground of Representation:**' which reads as "*It is pertinent to mention that the complainant never approached to this office regarding the issue of expansion rebate before 04.01.2025. Had the complainant approached to concerned office of HPSEBL on time the rebate would have been issued before only*".

75. In view of above vigorous analysis, this authority further draws inferences that under such circumstances when unless the Complainant/Consumer who is well aware of his achievements, does not come forward to inform, it reasonably appears to be impossible for Respondents to know about the 'Expansion' carried out or Additional Consumption by the individual in the past prior to the notification of the respective Tariff orders when such process was not even conceived in the universe.

76. After delving this intricate issue in depth and further detailed analysis under **para-38 to 41** regarding shifting of original due date of rebate under the behest of ensuing Tariff Orders notifying such privileges in the later stage, this authority falls into conclusion that the reckoning date of interest till an excess amount remains with Respondent in the case of rebate issue, takes a lead only when the Complainant informs for his achievements and requests for refund of rebate as per provisions and **may avail interest if the amount of rebate after the Complainant informs**

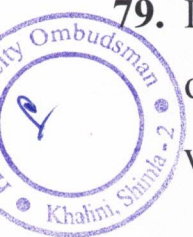


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remains as an excess amount with the Respondent until the date it is released, construes due date of payment for disbursement of interest on the amount of rebate allowed in the prevalent Tariff Orders becomes operative after the Complainant applies owing to shifting of original due date of rebate , till disbursed or otherwise the rebate itself becomes time barred.

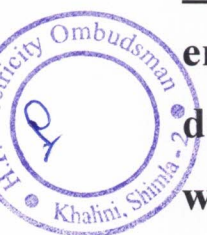
77. Similarly, in due cognizance to the foregoing analysis and speculation towards the date of achievements in the past, when we talk about interest on excess amount remained with Respondents in case of rebate, it clearly attracts that when the Complainant applied for that rebate and till it was released from the date the Complainant applied, shall be considered as an excess amount remained with the Respondent and shall attract provisions for computation of interest from the date the Complainant applied and remained as an excess amount with the Respondent before it was released/adjusted.
78. In view of above analysis, this authority further asserts that both Complainant and Respondents remain unaware (**innocent**) about the applicability of such rebate on such achievements which they had carried out in the past prior to the notification of the respective Tariff orders and which was allowed as an incentive for the past period only after the notification of Tariff orders.
79. In the interest of natural law of justice, this authority draws considered opinion that unless somebody initiates for such rebate, nobody can assess whether such rebate is due or not.



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80. In view of such assertions this authority with initiation point of view feels it pertinent to mention here that **the Complainant's Representative is one among all present when the stake holders meeting is convened by the Hon'ble Commission for finalizing the tariff order before its publication in Rajpatra and the Representative is supposed to be the first-hand informer to all industrialists for availing such privileges to avert such delay and litigations.**
81. This authority after resorting to the above exhaustive analysis, observes and draws considered opinion that specifically in the case of rebate, **this is not an intentional act of Respondent towards delay but it purely attributes to the sluggish action of the concerned party in terms of above findings who has to claim such rebate as they are the only judge of their achievements carried out in the past and could apprise well to avail such privileges and no one else.**
82. In sequel to above conclusive findings under **para-38 to 41**, this authority draws considered opinion that although the period of rebate remains same (01.04.2018 to 30.06.2019 or 01.07.2019 to 31.05.2020) **but by the virtue of advent of Tariff Orders notifying such rebate from time to time, the original due date of payment shifts accordingly as per new due date , subsequently the date of interest reckons from the date the Complainant applies and till it remains as an excess amount with the Respondent before release of payment and the bills also construed as erroneous but confining to above shifting of original due date to new due date or otherwise if one intends to avail rebate retrospectively when first time it was notified , the issue after lapse of 6 to 7 years**



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construes as time barred. It is further added that it is only the hierarchy of Tariff orders connecting each year like compartments of a train and shifting original due date accordingly, helps to sustain the contentions or otherwise there is no point to entertain the same at this belated stage.

83. Hence, in view of foregoing findings, considered opinion is drawn that the reckoning date for computation of interest lies from the date the **Complainant applies** after the notification of the prevalent Tariff orders at this belated stage for availing benefits of such notifications till it remains as an excess amount with the Respondents thereafter before the same is released or in the absence of any such application, the date on which the Complainant files Complaint before the Forum may also be considered as reckoning date as a flexibility towards settlement of the issue or otherwise contentions for superimposing both the dates i.e the original due date and date of payment of interest at this stage makes the averments time barred.

84. Whereas, the Authorized Representative for Complainant also agreed during arguments regarding awareness of notice dt. 04.01.2025 attached as **Annexure-C1** at page 18 with the Representation which was served first time regarding availing of Expansion rebate for the period as contended and subsequently the refund was affected during March, 2025 by the Respondents. Hence in terms of above exhausting findings, entitles for interest from the date 04.01.2025 to March, 2025 after the Complainant approached the Respondent till it remained as excess amount with the Respondent before released



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85. Similarly, apparent to the documents placed on record, the request for release of rebate towards Additional Consumption was first time floated by the Complainant on dt. 15.07.2025 after the **discovery of the omission** during a detailed audit of the electricity billing records in July 2025 at Complainant's end which is also attached as **Annexure-C2** at page 21 of the Representation. Hence, in terms of above findings entitles Complainant to avail interest toward Additional Consumption for FY 2019-20 from 15.07.2025 when Complainant approached the Respondent till it is disbursed. **This closes the findings on the reckon date of interest in the instant case.** However, **rate of interest** still appears to be misconstrued which is contemplated as under.

86. In view of above discussions, this authority while scrutinizing relief sought by the Complainant further observes that in respect of interest @15% towards refund claimed, the complainant has overlooked the prospective effect of amended Regulation 26(ii) notified on 20th January, 2022 of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Ombudsman) (Second Amendment) in respect of the period of relief sought in the instant case, and relied upon clause 5.7.3 of Supply Code (2nd Amendment) dt. 31st July, 2018 only in isolation, which is also reproduced as under:

"4 Amendment of para 5.7.3-*In para 5.7.3 of the said code, for the words "interest on the excess amount at twice the SBI's Short Term PLR prevalent on the first of April of the relevant year" the words "simple interest on the excess amount @15% per annum, or where the rate is fixed by the Commission at the rate so fixed, on daily basis" shall be substituted.***"**



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87. Whereas the complainant has not given cognizance to the rate of interest so fixed by the Commission i.e. 12% for the period falling within the scope of amended Regulation 26a(ii) notified on 20th January, 2022 of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Ombudsman) (Second Amendment) which is read as under:

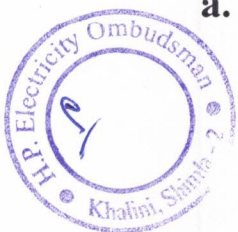
“12. Amendment of Regulation 26.-

(1) In Sub-clause (ii) of clause(a) of Sub- regulation (2), for the words and figure “15percent”, the words and figure “12 percent” shall be substituted;”

88. From the above analysis, it is asserted that subject to admissibility of the contentions, for the claim of interest on refund sought, needs computation of interest in terms of clause 5.7.3 of Supply Code (2nd Amendment) dt. 31st July, 2018 @15% for the period applicable read in conjunction with Regulation 26(ii) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Ombudsman) (Second Amendment) notified on 20th January, 2022 @12% for the period falling within the scope of amended Regulation 26a(ii) in terms of above provisions giving due cognizance to the prospective effect of such amendments.

89. In view of foregoing findings and analysis, the order is as appended below:

- a. The order dt. 28/10/2025 passed by the Consumer Grievance Redressal Forum at Kasumpti in Complaint No. 1431/202508/26 is upheld partially and the paras not in conformity with the findings of this order are quashed.



Suphal



b. The Respondent Board is directed to overhaul the accounts of the Complainant within 30 days excluding holidays from the date of issuance of this order, with due adherence to the following directives:

- i. That 'Additional Consumption rebate' for FY-2019-20 in terms of findings of this order under para-38 to 41 above including Peak hrs. and Night hrs. consumption as addressed in this order be disbursed accordingly.
- ii. To pay interest on the amount Rs.84,69,377/- refunded towards 'Expansion' rebate whatsoever admissible in terms of above conclusive finding under para-84 *reckoning from the date 04.01.2025 when the Complainant served a notice first time demanding refund* and till it remained as an excess amount with the Respondents thereafter before the same was released in March,2025.
- iii. To pay interest on the 'Additional Consumption rebate' for FY-2019-20 whatsoever admissible in terms of above conclusive finding under para-85 above *reckoning from the date 15.07.2025 when the Complainant served a notice first time demanding refund* after the discovery of the omission during a detailed audit of the electricity billing records in July 2025 at Complainant's end and till it remains as an excess amount with the Respondents thereafter before the same is released.
- iv. that the amount of interest as per conclusive findings under para-88 be computed in terms of clause 5.7.3 of Supply Code (2nd Amendment) dt. 31st July, 2018@15% for the period till applicable under this code and thereafter in consonance with the Regulation 26a(ii) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievance Redressal Forum and Ombudsman) (Second

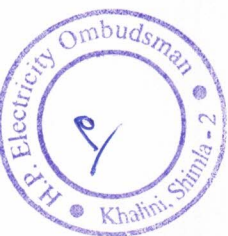


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Amendment) notified on 20th January, 2022 @12% for the period of rebate falling within the scope of amended Regulation 26a(ii) giving due cognizance to the prospective effect of such amendments. Both Supply Code and Regulation 26a(ii) for above provisions be read in conjunction, not in isolation.

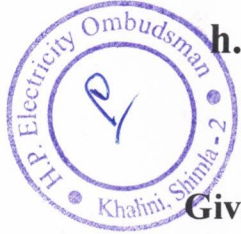
- c. The Respondent Board is directed to adhere to above time limitation to avert intervention of Regulation 37 (6) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013 for initiation of appropriate action by the Commission under the provisions of the Electricity Act, 2003 and brunt on individuals.
- d. After resorting to exhaustive analysis/findings, this authority under the powers drawn in terms of Regulation 37(3)(d)(e) of Himachal Pradesh Electricity Regulatory Commission (Consumer Grievances Redressal Forum and Ombudsman) Regulations, 2013, in the public interest, advises as under:
- i. That after the advent of any new privilege pronounced by the Hon'ble Commission in future, the concerned Representatives of Industrialists should immediately bring to the notice of individual concerned to avoid further confrontation as happened in the past even in the instant case due to un-awareness of the concerned, resulted in delay or depriving of one's rights from such benefits.
 - ii. That the Complainant first try to resolve the issues at Sub-Divisional level in terms of prevalent provisions before approaching any competent Court of law for further adjudication.
- e. The Respondent Board in due cognizance to adherence to above time limit is also at liberty to adjust in the ensuing bills in terms of prevalent provisions and amendments thereof.



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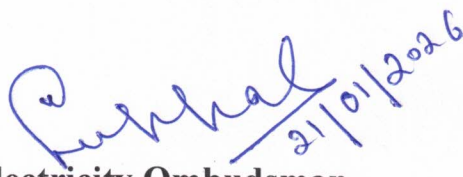
- f. No cost to litigation.
- g. In terms of above findings, the Complaint filed by M/s Tesna Tech Pvt. Ltd. Plot No.8 Industrial Area, Katha Bhatolikalan P.O.Baddi, Distt. Solan, HP-173205 is hereby disposed of.
- h. The case file is consigned to record room and order is also placed at site as well as conveyed telephonically for the convenience of reference.



Given under my hand and seal of this office.

Dated: 21/01/2026

Shimla


Electricity Ombudsman