APPELLATE TRIBUNAL FOR ELECTRICITY AT NEW DELHI
(APPELLATE JURISDICTION)

APPEAL NO. 373 OF 2024 & IA NO. 1623 OF 2024

Dated: 6th February, 2025

Present: Hon'ble Mr. Justice Ramesh Ranganathan, Chairperson
Hon'ble Ms. Seema Gupta, Technical Member (Electricity)

In the matter of:

1. **POWER COMPANY OF KARNATAKA LTD.**
   Represented by Additional Director (Projects)
   A company incorporated under the Companies Act,1956. Having its registered office at KPTCL Building Cauvery Bhavan, Bangalore – 560009. …Appellant No. 1

2. **BANGALORE ELECTRICITY SUPPLY CO. LTD.**
   Represented by General Manager (Ele)
   A company incorporated under the Companies Act, 1956. Having its registered office at K.R. Circle, Bangalore – 560009. …Appellant No. 2

3. **CHAMUNDESHWARI ELECTRICITY SUPPLY CO. LTD.**
   Represented by Superintending Engineer (Coml)
   A company incorporated under the Companies Act, 1956. Having its registered office at No. 927, L.J. Avenue, New Kanatharaj Urs Road, Saraswathipuram, Mysore – 570009 …Appellant No. 3

4. **HUBLI ELECTRICITY SUPPLY CO. LTD.**
   Represented by General manager (Tech)
   A company incorporated under the Companies Act, 1956. Having its registered office at P.B. Road, Navanagar, Hubli – 580029. …Appellant No. 4

5. **MANGALORE ELECTRICITY SUPPLY CO. LTD.**
   Represented by Financial Advisor

A company incorporated under the Companies Act, 1956. Having its registered office at Paradigm Plaza, A.B. Shetty Circle,
Mangalore – 575001. …Appellant No. 5

6. **GULBARGA ELECTRICITY SUPPLY CO. LTD.**
Represented by Executive Engineer (Ele)
A company incorporated under the Companies Act, 1956. Having its registered office at Main Road, Opposite Parivar Hotel,
Gulbarga – 585101. …Appellant No. 6

VERSUS

1. **M/s Himatsingka Seide Ltd.**
Having its Registered Office at 10/24,
Kumara Krupa Road, High Grounds,
Near Sindhi High School,
Bangalore – 560001. … Respondent No.1

2. **M/s J. K. Cement Works**
Having its Registered Office at
Muddapur, Bagalkot – 587 122 … Respondent No.2

3. **Karnataka Electricity Regulatory Commission**
6th & 7th Floor, Mahalaxmi Chambers,
No. 9/2, M.G. Road,
Bangalore – 560 091 … Respondent No.3

Counsel for the Appellant(s): Sumana Naganand
Garima Jain
Nidhi Gupta
Tushar Kanti Mohindroo
Vismaya Simha for Appellants 1 to 6.

Counsel for the Respondent(s) : Mahesh Agarwal
Rishi Agarwala
Rohan Talwar
Chirag Nayak for Res.1

Pramod Kumar Bhalla for Res.2

JUDGEMENT

PER HON'BLE MR. JUSTICE RAMESH RANGANATHAN, CHAIRPERSON

I. INTRODUCTION:

This Appeal is filed by the Power Company of Karnataka Ltd and others seeking to have the order of the Karnataka Electricity Regulatory Commission (the "KERC" for short), in O.P. Nos. 40 and 41 of 2010 dated 14.02.2013, set aside. Hitherto, the Appellants herein had filed the Appeal in DFR. No. 279 of 2014 against the very same order of the KERC in O.P. Nos. 40 and 41 of 2010 dated 14.02.2013, along with an application seeking condonation of delay in filing the said appeal. On the application seeking condonation of delay being dismissed, and the Appeal in DFR. No. 279 of 2014, being rejected by this Tribunal by its order dated 29.05.2014, the Appellants herein filed Civil Appeal Nos. 3577-3578 of 2015 and the Supreme Court, by its order dated 16.07.2024, condoned the delay in filing the appeal before this Tribunal subject to payment of costs of Rs. 1.00 Lakhs in each case, and allowed the appeals. All issues and contentions were left open to be decided by this Tribunal. Pursuant to the afore-said order of the Supreme Court, the Appeal in DFR No. 279 of 2014 has now been numbered as Appeal No. 373 of 2024, and is being taken up for hearing.

II. FACTS TO THE EXTENT RELEVANT:

In the exercise of its powers under Section 11(1) of the Electricity Act, 2003, the Government of Karnataka issued order dated 03.04.2010 directing several generators in the State, including Respondent Nos. 1 and 2 herein, to supply power, for the period April to June, 2010, to the State Distribution Companies. Respondent Nos. 1 and 2 herein filed OP Nos. 40

and 41 of 2010 before the Karnataka Electricity Regulatory Commission under Section 11(2) of the Electricity Act, 2003 seeking to have the adverse financial impact, caused to them by the directions issued by the Government of Karnataka under Section 11(1) of the Electricity Act, off-set.

In its common order, in OP Nos. 40 and 41 of 2010 dated 24.03.2011, the KERC observed that off-setting the adverse financial impact of a generator would mean fixing a rate keeping in view both the revenue that a generator could have realized by selling the power in the short term market, subject to the said rate covering the costs of generation, so that the generating company does not incur a loss; in the cases before it, estimation of the cost of generation would vary from one company to another, as also from one category of generators to another; they had, therefore, come to the conclusion that, for the present purpose, it would be adequate if the rates determined were generally what generating companies could realize from the market when they were generating power without being compelled by orders under Section 11 of the Electricity Act; therefore, the rates prevailing in the market during the relevant period became relevant for its consideration; the short term power market mainly consisted of power traded through licensed traders, and that supplied on the basis of day ahead bids in two power exchanges; the prices prevailing in the power exchanges would not be the appropriate basis to fix the rates as the quantum of power traded through the exchange was hardly about 5 % of the total power consumed in the country, and the rates in the exchange kept fluctuating very frequently; the price of power supplied through bilateral contracts and traders, offered a better indication of the price that a generating company could have realised for its power for short term sales of a few weeks or months; even these prices varied from month to month; and, further, there were costs associated with marketing of power through

traders and transmission costs which needed to be suitably discounted to arrive at the revenues realized by the generating companies.

After going through the statistics published by the CERC, relating to short term power transacted through traders during the period between April and June 2010, the KERC observed that the average prices during these months were Rs.5.68 in April, Rs.6.26 in May and Rs.5.57 in June 2010 for energy supplied on round the clock basis; after discounting the marketing expenses and transmission charges involved, it would be reasonable to assume that short term sale of power would have resulted in net revenues of about Rs.5.00 per kwh during the above period; and the offers received from the traders included a guaranteed price of only Rs.5/- to some of the petitioners in these cases.

The KERC concluded by directing that the power supplied in compliance with the orders issued by the Government of Karnataka, under Section 11(1) of the Electricity Act, 2003 by co-generation power suppliers, including sugarcane cogen generators and biomass-based generators and also others who did not have PPA governing supplies during the said period, shall be paid at Rs.5.00 per kwh.

Aggrieved thereby Appeal Nos. 141 and 142 of 2011 were filed, by Respondent Nos.1 and 2 herein, against the order of KERC in OP Nos. 40 and 41 of 2010 dated 24.03.2011. In its order dated 03.10.2012, this Tribunal expressed its full agreement with the principles adopted by the State Commission in off-setting the adverse financial impact on the generators for supplying electricity in compliance with the directions of the State Government under Section 11(1) of the Electricity Act, 2003, including that estimation of the cost of generation would vary from one company to another, as also from one category of generators to another; it would,

therefore, suffice if the rates determined were generally what generating companies could realize from the market when they were generating power without being compelled by the orders under Section 11 of the Electricity Act; and, therefore, the rates prevailing in the market during the relevant period became relevant for consideration.

This Tribunal further held that the Appellants could have realized revenue from supply of electricity at the rates prevailing in the short-term market during the period under consideration; they did not find any infirmity in the State Commission arriving at the average short-term market price of Rs. 5.68, Rs. 6.26 and Rs. 5.57 per unit respectively prevailing in the months of April, May and June, 2010 based on the statistics of price of traded power published by the Central Commission; there was also no infirmity in the principle adopted by the State Commission to determine the price of power supply after discounting the marketing expenses and transmission charges; the Generators were, however, justified in contending that the State Commission had erred in fixing the price at Rs.5/- per unit without determination of marketing expenses and transmission charges; it was also not understood that, when the average rates in the months of April, May and June, 2010 were Rs. 5.68, Rs. 6.26 and Rs. 5.57 respectively, how a rate of Rs. 5/- per kWh for all the three months was decided; it would mean that the discount on account of marketing expenses & transmission charges was Rs. 0.68, Rs. 1.26 and Rs. 0.57 per unit during the months of April, May and June 2010 respectively; and they did not find any explanation in this regard in the impugned order.

This Tribunal further observed that one reason for fixing the price of Rs. 5 per kWh given in the impugned order was that some of the petitioners had received offers from traders at guaranteed price of Rs. 5 per kWh; this did not seem to be a correct approach; the guaranteed price was only an

indication of the minimum price that the trader anticipated to fetch in the market; since the actual average price was more than Rs. 5/- per kWh during the period April-June 2010, the guaranteed price offered by some of the traders, on their assessment of future market prices, would not be of any significance; further such offers were available to only some generators as per the impugned order; it was also not indicated, in the impugned order, that the generators had signed the PPA or had agreed to supply power at Rs. 5/- per kWh to the traders; if the traded price was for the energy supplied at the point of inter-connection of the network of the State Transmission Licensee with the Inter-State Transmission system, then, for generators directly connected to the State Transmission licensee's network, the transmission charges/system losses of the State Transmission Licensee would have to be discounted; and the marketing expenses could be the trading margin of the trader.

This Tribunal directed the State Commission to determine the discount on account of marketing expenses and transmission charges and observed that the rate for supply of energy by the Appellants, during the period April-June, 2010, may be re-determined within a period of 45 days from the date of the judgment. This Tribunal made it clear that they were not giving any directions regarding calculation of the marketing expenses and transmission charges, etc, and the State Commission shall determine the same after hearing the Appellants. After recording the summary of its findings. this Tribunal concluded by directing the State Commission to pass a consequential order, after hearing the Appellant-Generators, within 45 days from the date of the judgment.

The summary of findings, as recorded in para 13.1 of the afore-said judgement of this Tribunal, reads as under: -

"13.1 We are in agreement with the principle adopted by the State Commission in off-setting the adverse financial impact on the generators complying with the directions of the State Government u/s 11(1) of the Act by fixing rate keeping in view the revenue that a generator could have realized by selling power in the short-term market, subject to the said rate covering the cost of generation, so that the generating company does not incur a loss. Accordingly, we do not find any infirmity in the State Commission arriving at average short-term market price of Rs. 5.68, Rs. 6.26 and Rs. 5.57 per unit respectively prevailing in the months of April, May and June, 2010 based on the price of traded power as per the statistics published by the Central Commission. There is also no infirmity in the decision of the State Commission to fix the price after discounting the marketing expenses and transmission charges. However, the State Commission has not actually determined the marking and transmission expenses and has arbitrarily fixed the price at Rs. 5/- per kWh. Accordingly, we direct the State Commission to determine the discount on account of marketing expenses and transmission charges and redetermine the rate of supply of energy to be paid to the generators during the period April- June 2010, after hearing the Appellants."

Consequent on remand, the KERC, in its order in OP Nos. 40 and 41 of 2010 dated 14.02.2013, noted the submission, urged on behalf of the generators, that, since they were embedded entities and connected at the interface point, they were not required to pay any transmission charges, relying upon the standard draft of the Power Purchase Agreement prescribed by the State Government; the submission, urged on behalf of the Appellants herein, was that Open Access Transmission charges for third party sale in Karnataka was Rs.80/- per MWhr, for inter-regional sales in an

adjacent State was Rs.160/- per MWhr, and where the supply involved more than two regions, Rs.240/- per MWhr during the months of April, 2010 to June 2010; this rate worked out to 8 paise per MWhr in Karnataka, 16 paise per MWhr for supply in the adjacent region and 24 paise per MWhr, if the supply involved more than two regions; further, there were operating charges payable to the Regional Load Despatch Centre, which amounted to 1 paise per KWhr in each of the regions and therefore, if the supply involved more than two regions, it would be 3 paise per KWhr; and, besides the above, an application fee of Rs.5,000/- was payable to the State Load Despatch Centre for obtaining Open Access.

The KERC observed that, in its earlier order dated 24.03.2011, it had considered the weighted average rate prevailing in the market between April, 2010 and June, 2010 to determine the price at which the generators would be compensated; the average rate at that time, was Rs.5.68 per Unit in April, 2010, Rs.6.26 per Unit in May, 2010 and Rs.5.57 per Unit in June, 2010; and the weighted average rate of the above rates worked out to Rs.5.82 per Unit; the directions of this Tribunal was to determine the discount to determine the net amount that a generating company can realize after deducting any expenses, which was incurred by the generators incidental to the sale of electricity; for this purpose, it was necessary for the Commission to take into account only those expenses, which were payable by the generators in connection with the sale of power, and which needed to be deducted from the price ruling in the short-term bilateral power market, as published by the CERC; they had seen, in this regard, some of the PPAs entered into between the generators and traders; in the said Agreements, it was commonly seen that the Transmission losses from the Point of Injection into the State Transmission Network at the generator's end and up to the Delivery Point, including the losses in the intra-State and inter-State

Transmission Networks, were on the account of the buyers; further, the Transmission charges payable to Transmission Utilities were also to be borne by the buyers; therefore, the amount to be deducted from the price payable to the generators could not include the cost attributable to Transmission losses and Transmission charges; however, the generators selling electricity in the short-term bilateral power market had to pay the trading margin, unless the electricity was sold directly in response to bids invited by the buyers; even in such cases, it was not uncommon that the energy trading companies submitted bids on behalf of the generators; thus, the trading margin, as fixed by the CERC, was generally paid by the generators to the traders; in addition, the generating companies also incurred expenditure by way of application fee and operating charges paid to the SLDCs for obtaining Open Access; while the trading margin during the period in question was fixed by the CERC at a maximum of 7 (seven) paise per KWhr with a weighted average of 5 (five) paise per KWhr, the SLDC charges amounted to approximately 4 to 5 paise per KWhr, considering the calculations furnished by the Respondent-ESCOMs; they assumed another one paise per unit as administrative expenses, which may be incurred by the generators in connection with the recovery of payments and related correspondence; and they determined the expenses incurred by the generators towards marketing and transmission of electricity, including trading margin, at 10 (ten) paise per Unit; and, therefore, 10 (ten) paise per Unit was determined as Transmission and Marketing expenses as above, which had to be deducted in the above weighted average rate, which worked out to Rs.5.72 per Unit.

The KERC also observed that, in its view, the generators were entitled to Rs.5.72 per unit instead of Rs.5/- per Unit as held by this Commission in its Order dated 24.03.2011; and that the Appellant had to pay additional 72

(Seventy Two) paise per unit over and above Rs.5/- per unit, to the generators in OP Nos.40 and 41 of 2010; and for interest on delayed payment, the Commission deemed it appropriate to order payment of simple interest at the base rate of State Bank of India on lending, which was at present 9.70% per annum. Both the OPs were, accordingly, disposed of.

Aggrieved by the order passed by the KERC, in OP Nos. 41 and 41 of 2010 dated 14.02.2013, the Appellants herein filed Review Petition before the KERC. By its order, in RP 3 of 2013 dated 17.10.2013, the KERC rejected the review petition. Thereafter the Appellant- filed the Appeal in DFR No. 279 of 2014, along with an application seeking condonation of delay. By its order dated 29.05.2014 this Tribunal dismissed the applications for condonation of delay and, consequently, the appeal filed by the Appellants herein were rejected.

Aggrieved thereby, the Appellants herein filed Civil Appeal Nos. 3577 and 3578 of 2015, and the Supreme Court, in its order dated 16.07.2024, observed that, in its opinion, the order of this Tribunal dated 29.05.2014 was unsustainable for several reasons, including the fact that this Tribunal had wrongly noted the date of filing of the review petition as 27.09.2013, instead of 08.05.2013; and, if the date of filing of the review application was taken as 08.05.2013, the period of delay was not substantial. Having regard to the issues involved, the period of delay and the explanation for the delay given by the appellants, the appeals were allowed and the delay was condoned subject to payment of costs of Rs.1,00,000/- (Rupees one lakh only) by the appellant to the respondent in each case; the costs would be payable within a period of eight weeks from the date of communication of the order; the undisputed amount calculated at the rate of 5/- per unit was accepted by the appellant; this must be paid to the respondent and, if not already paid, will be paid within a period of eight weeks from today; and in

case of failure to pay, the Appellate Tribunal would pass appropriate orders, including a direction for payment of interest.

III. RIVAL CONTENTIONS:

Elaborate submissions, both oral and written, were put forth by Sri S.S. Naganand, Learned Senior Counsel appearing on behalf of the Appellant, Mr. Shri Venkatesh, Learned Counsel for the 1st Respondent and Sri P.K. Bhalla, Learned Counsel for the 2nd Respondent. It is convenient to examine the rival contentions under different heads.

IV. DETERMINATION OF TRANSMISSION CHARGES AND MARKETING EXPENSES:

A. SUBMISSIONS URGED ON BEHALF OF THE APPELLANT:

In support of his contention that the State Commission ought to have determined the transmission and marketing charges, and had erred in not doing so, Sri. S. S. Naganand, Learned Senior Counsel appearing on behalf of the Appellants, would submit that the order of remand, of this Tribunal dated 03.10.2012, was a specific remand directing the State Commission to determine the discount on account of transmission charges and, thereafter, re-determine the rate to be paid to the generators for the energy supplied by them during the period from April 2010 to June 2010; the KERC, however, failed to determine the discount on account of transmission charges, and had arrived at a finding that the same is not payable by the Respondents; although the KERC ought to have arrived at a positive determination, it failed to do so; the State Commission relied on material not disclosed to the Appellants; therefore, the Appellants produced the relevant material in the review petition; they also submitted a calculation sheet before the State Commission illustrating that the

Respondents would have definitely incurred transmission charges for the sale of electricity for the period April 2010 to June 2010; however, contrary to the same, the State Commission arrived at a finding that the Respondents herein were not liable to pay transmission charges; and the said finding of the State Commission, that no transmission charges and transmission losses are payable by the Respondents, is erroneous.

B. SUBMISSIONS URGED ON BEHALF OF THE 1ST RESPONDENT:

Mr. Shri Venkatesh, Learned Counsel appearing on behalf of the 1st Respondent, would submit that this Tribunal's remand to the KERC for re-determining the energy supply rate for April to June 2010 was an open remand, and not a limited one; this is evident from Paragraph 9.9 of the Remand Order that this Tribunal had clarified that it was not giving any directions regarding calculation of marketing expenses and transmission charges, etc, and the KERC was directed to determine the same after hearing the appellants therein, i.e., Respondents No. **1** and 2 herein; and, in view of the above, the KERC issued the Impugned Order after hearing the Appellants as well as the Respondents herein.

C. ANALYSIS:

As noted hereinabove, against the order passed by the KERC in OP No. 40 of 2010, the 1st Respondent herein filed Appeal No. 141 of 2011, and against the order passed in OP No. 41 of 2010, the 2nd Respondent herein filed Appeal No. 142 of 2011 before this Tribunal. In its judgment, in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, this Tribunal framed several issues, which included as to whether the KERC had erred in determining the rate at Rs.5.00 per unit based on the rates prevailing on short term trading after discounting for marketing expenses and transmission charges,

without actually determining these expenses. This Tribunal expressed its full agreement with the principles adopted by the KERC, in off-setting the adverse financial impact on the generators for supplying electricity under Section 11(1), and held that there was no infirmity in the KERC: (i) holding that estimation of the cost of generation would vary from one company to another, as also from one category of generators to another; (ii) it would, therefore, suffice if the rates determined were generally what generating companies could realize from the market when they were generating power without being compelled by the orders under Section 11 of the Electricity Act; (iii) therefore, the rates prevailing in the market during the relevant period became relevant for consideration; (iv) in arriving at the average short-term market price, of Rs.5.68, Rs.6.26 and Rs.5.57 per unit respectively as prevailing in the months of April, May and June, 2010, based on the statistics of the price of traded power published by the Central Commission; and (v) in adopting the principle that the price of power supply should be determined after discounting the marketing expenses and transmission charges.

This Tribunal was, however, of the view that (a) the KERC had erred in fixing the price at Rs.5.00 per unit without determining the marketing expenses and transmission charges; (b) there was no explanation in the impugned order as to how the discount on account of marketing expenses, and transmission charges was arrived at Rs.0.68, Rs.1.26 and Rs.0.57 per unit during the months of April, May and June 2010; (c) fixation of the price at Rs.5.00 per kWh, on the basis that offers were received by some of the generators from traders at the said price, was not the correct approach as the guaranteed price was only an indication of the minimum price that the trader anticipated to fetch in the market; (d) since the actual price was more than Rs.5 per kWh, during the period April-June 2010, the guaranteed price

offered by some of the traders at Rs.5.00 per kWh was not of any significance, more so since such offers were available to only some generators; (e) if the traded price is for the energy supplied at the point of interconnection of the network of the State Transmission Licensee with the Inter-State Transmission system, then for generators directly connected to State Transmission licensee's network, the transmission charges/ system losses of the State Transmission licensee will have to be discounted; and (f) marketing expenses could be the trading margin of the trader.

On the basis of the afore-said conclusions, this Tribunal directed the KERC to determine the discount on account of marketing expenses and transmission charges. While issuing such a direction, this Tribunal made it clear that they were not giving any directions regarding calculation of the marketing expenses and transmission charges, and that KERC should determine the same after hearing the Appellants therein (ie Respondent Nos. 1 and 2 herein).

The observations of this Tribunal, that they were not giving any directions to the KERC, is only with respect to calculation of marketing expenses and transmission charges. That did not absolve the KERC of its obligation to comply with the remand order of this Tribunal dated 03.10.2012, and determine the discount on account of marketing expenses and transmission charges. In holding in the impugned order, that no amount needed be discounted with respect to transmission charges, the KERC has gone beyond the remand order of this Tribunal in its judgement in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, which they could not have done.

Among the principles adopted by the KERC in its earlier order in OP Nos,40 and 41 of 2010 dated 24.03.2011, which this Tribunal held as not

suffering from any infirmity, is in Para 9.6 of its judgement in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, that the price of power supply should be determined after discounting the marketing expenses and transmission charges. While this Tribunal agreed in principle with the KERC that marketing expenses and transmission charges should be discounted from the weighted average price of traded power based on the statistics published by the Central Commission, what was faulted by this Tribunal was the failure of the KERC in determining the quantum to be discounted towards marketing expenses and transmission charges. In other words, what was faulted was the failure of the KERC to undertake the exercise of determining the actual amount to be discounted, towards marketing expenses and transmission charges, from the weighted average short-term market price, in arriving at the price per unit payable under Section 11(2) of the Electricity Act.

In considering the contentions urged on behalf of Respondent Nos. 1 and 2 herein, that, though they had furnished the data, the KERC had failed to consider the actual cost of production, this Tribunal observed, in its judgement dated 03.10.2012, that the KERC had not considered the said data on the ground that the generation cost data furnished by the generators varied, and the KERC had adopted the price of electricity in the short-term market, provided the rate covered the cost of generation, so that the generating company did not incur a loss. The claim of Respondent Nos. 1 and 2, regarding fixing of price based on cost of production at Rs.6.50 per unit, was rejected by this Tribunal.

While passing the impugned order, the KERC was obligated in law to comply with the remand directions issued by this Tribunal in its judgement in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, and could not have, therefore, undertaken an examination as to whether or not transmission

charges should have been deducted at all. As noted hereinabove, this Tribunal, in its judgement in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, expressed its concurrence with the opinion of the KERC in its earlier order in OP Nos,40 and 41 of 2010 dated 24.03.2011, that transmission charges and marketing expenses were required to be discounted. As the remand order of this Tribunal dated 03.10.2012 required the KERC to determine the amount to be discounted towards transmission charges and marketing expenses, it was impermissible for the KERC, to go beyond the order of remand dated 03.10.2012, to consider whether or not any amount should be discounted towards transmission charges.

It is settled law that, ordinarily, the Superior Court can set aside the entire judgment of the Court below and remand it to the subordinate court to consider all the issues afresh. This is called 'open Remand'. The subordinate court can then, on its own, decide the entire matter afresh based on the available material. On the other hand, the Superior Court can remand the matter on specific issues with a specific direction through a "Remand Order". This is called a 'Limited Remand Order'. In the case of a Limited Remand Order, the jurisdiction of the Court below is confined only to the extent for which the matter was remanded". When a matter is remanded by the appellate forum to the lower court or the lower authority, with a limited direction, the said lower court or the lower authority shall restrict itself to the extent as prescribed in the order of "Limited Remand". In other words, the Court below, to which the matter is remanded by the Superior Court, is bound to act within the scope of remand. It is not open to the Court below to do anything but to carry out the terms of the remand in letter and spirit. **(Meghalaya State Electricity Board versus Meghalaya State Electricity Regulatory Commission (Judgement of this Tribunal in Appeal 37 of 2010 dated 10.08.2010); Mohan Lal vs. Anandibat**

(1971) 1 SCC 813; Paper Products Ltd. vs. CCE (2007) 7 SCC 352; Smt. Bidya Devi vs. Commissioner of Income Tax, Allahabad AIR 2004 Calcutta 63; K.P. Dwivedi vs. Tate of U.P. (2003) 12 SCC 572; Mr. Muneswar and Ors. vs. Smt. Jagat Mohini Des AIR (1952) Calcutta 368; Amrik Singh vs. Union of India (2001) 10 SCC 424; Union of India & Anr. Vs. Major Bhadur Singh (2006) 1 SCC 367; Prakash Singh Badal & Anr. Vs. State of Punjab and Ors. (2007) SCC 1).

After expressing its full agreement with the principles adopted by the KERC, in off-setting the adverse financial impact on the generators for supplying electricity under Section 11(1), and after holding that there was no infirmity in the KERC: (i) holding that estimation of the cost of generation would vary from one company to another, as also from one category of generators to another; (ii) it would, therefore, suffice if the rates determined were generally what generating companies could realize from the market when they were generating power without being compelled by the orders under Section 11 of the Electricity Act; (iii) therefore, the rates prevailing in the market during the relevant period became relevant for consideration; (iv) in arriving at the average short-term market price, of Rs.5.68, Rs.6.26 and Rs.5.57 per unit respectively as prevailing in the months of April, May and June, 2010, based on the statistics of the price of traded power published by the Central Commission, and (v) in adopting the principle that the price of power supply should be determined after discounting the marketing expenses and transmission charges, this Tribunal was of the view that the KERC had erred in fixing the price at Rs.5.00 per unit without determining the marketing expenses and transmission charges. This Tribunal, therefore, directed the KERC to determine the discount on account of marketing expenses and transmission charges.

The order of this Tribunal dated 03.10.2012 is a limited remand in terms of which the KERC was only required to calculate and determine the marketing expenses and transmission charges to be discounted from the weighted average market price for the period April to June 2010, and nothing more. The understanding of the 1st Respondent regarding the scope of the remand order dated 03.10.2012, and the submission urged on their behalf that the said order of remand was an open remand and not a limited remand, does not merit acceptance.

The obligation cast on the KERC, by the remand order of this Tribunal dated 03.10.2012 (which order has attained finality) was to hear the parties before arriving at the quantum of transmission charges and marketing expenses to be discounted, and not to go behind the said order to consider whether transmission charges should be discounted at all.

V. ARE TRANSMISSION CHARGES REQUIRED TO BE BORNE BY THE BUYERS?

A. SUBMISSIONS URGED ON BEHALF OF THE APPELLANT:

In support of his contention that the findings of the KERC, in support of its conclusion that transmission charges and transmission losses are required to be borne by the buyers, is erroneous, Sri S.S. Naganand, Learned Senior Counsel appearing on behalf of the Appellants, would submit that the KERC has not determined the transmission charges based on an erroneous finding that the same are to be borne by the buyer, and not on the account of the seller; the KERC has based this finding on the Power Purchase Agreements entered into between the generators and traders, and the Appellants were not made aware of this material which formed the basis for these findings; the KERC failed to disclose the material

that formed the basis of these findings; the order of the KERC is in violation of principles of natural justice; the KERC, while arriving at the tariff of Rs.5.72 per unit, has not considered the costs that would be borne by the seller or the trader of electricity; if the transmission charges including losses are reckoned on the basis of the calculations presented by the Appellants, the tariff would be reduced by Rs.31 paise per unit; and the KERC has failed to consider these factors and has arrived at a higher tariff payable by the Appellants for the energy supplied by the Respondents during the Section 11 period.

Sri S.S. Naganand, Learned Senior Counsel appearing on behalf of the Appellant, would further submit that the short-term tenders, invited by the buyers, expressly provided that the seller/trader is required to bear the transmission charges upto the delivery point and, thereafter, the charges shall be borne by the buyer; determination of adverse financial impact is made across the board and, accordingly, the deduction of transmission charges and losses is also made across all generators; in most of the tenders invited by other States, the delivery point is the inter-connection point of CTU network and STU of that particular State; in the exchanges also, the charges and losses upto the regional periphery are to be borne by the seller; therefore, it is imperative that the deduction of transmission charges and losses are borne by the seller; even if it were assumed that the transmission costs are not borne by the seller, such deductions cannot be attributed to specific generators; determination of adverse financial impact, under Section 11 of Electricity Act, is made across the board by considering the financial implications on all generators and, consequently, determination under Section 11 of Electricity Act is uniformly applicable to all generators; and if the deduction of transmission cost is made, it must reflect across the board without attributing the same to a specific generator

as in the present case.

Sri S. S. Naganand, Learned Senior Counsel appearing on behalf of the Appellant, would also submit that the KERC has not considered this aspect, and has arrived at an erroneous finding that the transmission costs are to be borne by the buyers; therefore, the findings of the KERC, in the impugned order, necessitates interference by this Tribunal by deciding the quantum of deduction or by specifically remanding the matter to the State Commission for this purpose; and this Tribunal may be pleased to pass consequential orders directing the Respondents to refund the excess amount, if any, along with interest in the interest of justice.

B. SUBMISSIONS URGED ON BEHALF OF THE 1ST RESPONDENT:

Mr. Shri Venkatesh, Learned Counsel appearing on behalf of the 1st Respondent, would submit that, while passing the impugned Order, the KERC duly considered the submissions of the parties and determined the transmission charges and losses as *`nil'* or *`zero'* on the basis of the conclusion that transmission charges payable to transmission utilities are borne by the buyers; the KERC's determination of transmission charges as *`nil'* or *`zero'* is also consistent with the submission made by the Appellants that transmission charges upto delivery point are borne by the sellers; this is because, in the present case, the delivery point is the State Grid in terms of paragraph (b) of the order dated 03.04.2010 issued by the Government of Karnataka in exercise of its power under Section 11 of the Electricity Act, 2003**;** as such, once electricity is injected into the State Grid by Respondent No. 1 at the inter-connection point of its project with the grid, no further transmission charges are to be borne by Respondent No. 1; and

the same was duly highlighted by the Respondents to the KERC during the remand proceedings.

Mr. Shri Venkatesh, Learned Counsel appearing on behalf of the 1st Respondent, would further submit that, in addition to the above, even the tender document dated 22.01.2010 issued by the Appellants provides that the Delivery Point for intra-state generators shall be the inter-connection point between Karnataka STU Network & ex-bus of generator; paragraph 9.8 of the Remand Order is not applicable in the present scenario; this is because paragraph 9.8 of the Remand Order only pertains to the scenario where the delivery point is the point of inter-connection of the network of the State Transmission Licensee with the Inter-State Transmission system; and the KERC rightly concluded that the transmission charges payable to transmission utilities are borne by the buyers, and determined the transmission charges and losses as *`nil'* or *`zero'* in accordance with the Remand Order.

C. SUBMISSIONS URGED ON BEHALF OF THE 2nd RESPONDENT:

Sri P.K. Bhalla, Learned Counsel appearing on behalf of the 2nd Respondent, would submit that the KERC has correctly concluded that the transmission losses from the point of injection into the State Transmission Network at the generator's end and up to the delivery point, including the losses in the intra-state and inter-state Transmission Networks, are on account of the buyer; it was rightly concluded that Transmission Charges payable to Transmission utilities are also to be borne by the Buyer; therefore, the amount to be deducted from the price payable to the generators cannot include the cost attributable to the Transmission losses and Transmission Charges; generating companies, being embedded

entities and connected at the inter-face point, are not required to pay any transmission charges; and, in case of bilateral transactions under Inter-State Open Access, the Seller is not obligated to pay any trading margin, and all Transmission Charges are to be borne by the buyer.

Sri P.K. Bhalla, Learned Counsel appearing on behalf of the 2nd Respondent, would further submit that the Respondents were constrained to supply power to the State Grid in pursuance to the Government directive, and therefore such supply was not voluntary or pursuant to any contract/agreement between the supplier and the buyer of power; reliance sought to be placed by the Appellants on the terms of various tenders and contracts, issued by Appellant from time to time, is irrelevant and of no consequence; and the KERC has correctly considered the statistics published by the CERC related to short term power transactions during the period April 2010 to June 2010 to determine the price at which the generating companies could be compensated, and has accordingly redetermined the rate payable by the distributing companies to the generators to be 5.82 per unit.

D. ANALYSIS:

In the impugned order, the KERC has rightly noted that this Tribunal had, by its order in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, directed them to determine the issue on account of marketing expenses and transmission charges, and to re-determine the rate of supply of energy to be paid to the generators during the period April-June 2010 after hearing the Appellants (Respondent Nos. 1 and 2 herein). Having rightly understood the scope of remand, the KERC then erroneously observed that the direction of APTEL was to determine the net amount that a generating company could realise after deducting ***"any"*** expenses incurred by them

incidental to the sale of electricity. The order of remand was specific. While upholding the earlier order of the KERC dated 24.03.2011, in principle, that the transmission charges and marketing expenses should be discounted from the weighted average market rate, for the purpose of determining the rate at which the adverse financial impact had to be off-set, this Tribunal had faulted the KERC in not undertaking the exercise of determining the transmission charges and marketing expenses to be so discounted, and in straightaway arriving at Rs.5.00 per kWh as the amount payable to them under Section 11(2) of the Electricity Act.

The order of remand was limited only to determination of the transmission charges and marketing expenses, and did not permit KERC to re-open issues to consider whether or not transmission charges should be borne by Respondent Nos. 1 and 2 (sellers) or the Appellants (buyers), and in concluding that, since transmission charges was not required to be borne by the generators, no amount need be discounted towards transmission charges.

The Appellants may also be justified in their submission that they were neither made aware of the material relied upon by KERC nor were they given an opportunity of placing relevant material before the KERC on the question regarding whose liability it was to pay transmission charges, and whether it was of the generators or the Appellants. The impugned order does appear to have been passed in violation of principles of natural justice.

We do not wish to delve into this aspect any further, as we are satisfied that, in the light of the order of limited remand, the KERC was merely required to determine the amount to be discounted towards transmission charges and marketing expenses, from the weighted average market rate, in determining the rate at which the adverse financial impact

had to be off-set; and it was impermissible for the KERC to go into the question as to whether it was the Appellant or Respondent Nos. 1 and 2 which were liable to bear the transmission charges.

The submission urged on behalf of the 1st Respondent that KERC has held that the transmission charges was 0 (zero) is not reflected in the impugned order, for no such exercise, of determination of the amount to be discounted towards transmission charges, was undertaken by the KERC. On the other hand, the KERC held that, since transmission charges are required to be borne by the buyers (i.e. the Appellants), the amount to be deducted from the price to be paid to the generators cannot include the cost attributable to transmission losses and transmission charges.

The main principles of limited remand are as follows: (i) when a matter if remanded by the superior court to the subordinate court for re-hearing in the light of observations contained in the judgment, then the same matter is to be heard again on the materials already available on record. Its scope cannot be enlarged by the introduction of further evidence, regarding the subsequent events simply because the matter has been remanded for a re-hearing or do novo hearing; (ii) the court below to which the matter is remanded by the superior court is bound to act within the scope of remand. It is not open to the court below to do anything but to carry out the terms of the remand in letter and spirit; (iii) when the matter comes back to the superior court again on appeal after the final order upon remand is passed by the Court below, the matter/issues finally disposed of by order of remand, cannot be reopened; (iv) the remand order is confined only to the extent it was remanded. Ordinarily, the Superior Court can set aside the entire judgment of the court below or it can remand the matter on specific issues through a "Limited Remand Order". In the case of a Limited Remand Order, the jurisdiction of the court below is limited to the issue remanded. It cannot

sit in appeal over the Remand Order; (v) if no appeal is preferred against the order of Remand, the issues finally decided in the order of remand by the Superior Court attains finality and the same can neither be subsequently re-agitated before the court below to which it was remanded nor before the superior court where the order passed upon remand is later challenged in Appeal. **(Damodar Valley Corporation v. CERC: Judgement of this Tribunal in Appeal No. 146 of 2009 dated 10.05.2010; Damodar Valley Corporation vs Jharkhand SERC: Judgement of this Tribunal in Appeal No. 332 of 2024 dated 15.10.2024).**

It is settled law that matters finally disposed of by the order of remand cannot be re-opened when the matter comes back, after the final order upon remand, in appeal or otherwise to the Court remanding the matter. If no appeal is preferred against the order of remand, the matters finally decided in the order of remand can neither be subsequently re-agitated before the Court to which it was remanded nor before the Court where the order passed upon remand is challenged in appeal or otherwise from such order. The Court, to which the matter is remanded, has to act within the order of remand. It is not open to such Court or authority to do anything but to carry out the terms of the remand even if it considers it to be not in accordance with law. Once a finality is reached, it cannot be reopened. (**Bidya Devi v. Commissioner of Income-tax, Allahabad: AIR 2004 Cal 63 (Calcutta HC DB); Uttar Haryana Bijli Vitran Nigam Limited & others vs CERC & others (Judgement of APTEL in Appeal No. 383 of 2022 dated 02.02.2024**).

While Respondent Nos. 1 and 2 had no doubt contended before the KERC, that they as Sellers were not required to pay transmission charges, such a contention ought not to have been considered by the KERC, as it required the KERC to go beyond the limited remand order passed by this

Tribunal in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, which they could not have done.

VI. SECTION 11 (2) OF THE ELECTRICITY ACT:

A. SUBMISSIONS URGED ON BEHALF OF THE 1ST RESPONDENT:

Mr. Shri Venkatesh, Learned Counsel appearing on behalf of the 1st Respondent, would submit that the scope and ambit of the present proceedings is to be seen in the context of Section 11(2) of the Act; Section 11(2) is aimed at offsetting the adverse financial impact of the directions issued by the Appropriate Government; therefore, proceedings under Section 11(2) are to be seen in light of the directions issued under Section 11(1) of the Act; in the present case, the Respondents were directed under Section 11(1) of the Act to supply electricity to the state grid during the period April to June 2010; and, consequently, determination of transmission charges and losses, as anything other than *`nil'* or *`zero',* will negate the intent and effect of Section 11(2) of the Act i.e., to offset the financial impact to Respondent No. 1 for supplying electricity to the State Grid at ex-bus.

B. SUBMISSIONS URGED ON BEHALF OF THE 2nd RESPONDENT:

Sri P.K. Bhalla, Learned Counsel appearing on behalf of the 2nd Respondent, would submit that supply of Electricity to the State Grid pursuant to a directive by the State Government under Section 11(1) of the Act is not the same as voluntary sale of electricity by a Generator in the open market, either on long term or short-term basis, but is always on the terms and conditions acceptable to the seller and the buyer; the actual supply of

electricity by the Respondents to the State Grid, in compliance with the directions under Section 11(1) of the Act, was on short-term basis for the period April, May and June of 2010; and off-setting the adverse financial impact on a Generator, which supplied electricity in compliance with the directions of the State Government under Section 11(1) of the Act, would mean fixing a rate keeping in view the revenue that the Generator could realize in the short-term market subject to the condition that the rate covers the cost of generation, so that the generating company does not incur a loss.

C. ANALYSIS:

Any grievance which Respondent Nos. 1 and 2 herein may have had, against the order of remand passed by this Tribunal in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012, could only have been ventilated either by subjecting the judgment of this Tribunal to challenge by way of an appeal before the Supreme Court under Section 125 of the Electricity Act, or by seeking review of the said judgement of this Tribunal under Section 120(2)(f) of the Electricity Act. Having permitted the said judgment to attain finality, it is impermissible for Respondent Nos. 1 and 2 herein to now raise contentions which would require us to examine the correctness or otherwise of the afore-said judgment of this Tribunal in Appeal Nos. 141 and 142 of 2011 dated 03.10.2012. The said order of remand dated 03.10.2012 is not only binding on the KERC while passing the impugned order, it is also binding on us in an appeal preferred against the said order passed by the KERC. The inquiry in this Appeal must, therefore, be confined only to whether the KERC, in passing the impugned order, has acted in strict compliance with the remand directions issued by this Tribunal in its order dated 03.10.2012, and not with respect to issues which would require us to go into the validity or otherwise of the earlier order of this Tribunal dated 03.10.2012.

VII. MARKETING EXPENSES AND INTEREST:

A. SUBMISSIONS URGED ON BEHALF OF THE 2ND RESPONDENT:

Sri P.K. Bhalla, Learned Counsel appearing on behalf of the 2nd Respondent, would submit that the discount of ten paise on account of Marketing Expense is not a matter of challenge in the present proceedings as both parties have conceded to this; and the only controversy pending adjudication before this Tribunal relates to the quantum of 'Transmission Charges' which should be discounted from the undisputed rate of Rs. 5.82 determined by the KERC in its Order dated 14.02.2013; and the Appellant has not challenged payment of interest as ordered by this Tribunal as well as by the KERC.

B. ANALYSIS:

We find considerable force in the submission urged on behalf of the 2nd Respondent that, since the Appellant has not questioned the conclusion of the KERC, in the impugned order, that the marketing expenses, to be discounted from the weighted average market price, should be taken at 10 paise per kWh, and that the rate of interest on belated payment should be at the base rate of State Bank of India on lending, which is at present 9.70% per annum, the inquiry in this Appeal should be confined only to whether the KERC was justified in holding that Respondent Nos. 1 and 2 could not be held liable to bear the marketing expenses and in, consequently, holding that no amount should be discounted, from the weighted average market rate, towards transmission charges.

Even according to the Appellant, the total amount to be deducted both towards transmission charges and marketing expenses is Rs.0.31 per unit.

Consequently, as against the amount determined by the KERC of Rs.5.82 per unit, there is no dispute that the Appellant is required to pay Rs.5.51 per unit. Further, the Appellant has, in the present appeal, not subjected the marketing expenses of 10 paise as determined by the KERC to challenge, and consequently the undisputed amount which the Appellants are required to pay Respondent Nos. 1 and 2, under Section 11(2) of the Electricity Act, would be Rs.5.61 per unit plus interest on belated payment i.e. simple interest at the base rate of the State Bank of India on lending.

We were initially inclined to remand the matter again to the KERC to determine the transmission charges to be discounted from the weighted average market rate, making it clear that since the transmission charges, even according to the Appellant, would be of 21 paise per unit, KERC would only be required to ascertain whether the actual transmission charges to be discounted would be below 21 paise per unit and, if so, to reduce the said amount from the amount determined as payable under Section 11(2) of the Electricity Act. We have, however, refrained from passing such an order in the light of the submissions, urged on behalf of Respondent Nos. 1 and 2, that this Tribunal should consider giving a quietus to this long pending dispute.

VIII. NEED FOR QUIETUS TO BE GIVEN TO THIS LONG PENDING DISPUTE:

A. SUBMISSIONS URGED ON BEHALF OF THE 2ND RESPONDENT:

Sri P.K. Bhalla, Learned Counsel appearing on behalf of the 2nd Respondent, would submit that the Appellants, in Para 9.5 of their Appeal Memo, have stated that, if the marketing and transmission charges are appropriately reckoned, the tariff would be reduced by 31 paise/unit; the

State Commission has already determined Rs.0.10 per unit as marketing expenses, and which has not been challenged either by the Appellant or the Respondents; and the Appellant is therefore seeking transmission Charges @ Rs. 0.21 (Paise twenty one only) per unit to be discounted from the tariff determined by the KERC vide its Order dated 14.02.2013; however, in the chart attached by the Appellant along with the Appeal Memo, the Appellant has unequivocally admitted that such transmission charges cannot exceed a maximum of Rs. 0.16 (sixteen paise only) per unit; the Appellant cannot therefore demand transmission charges higher than what has admitted by the Appellant itself in the chart submitted along with the Appeal Memo; the present litigation has been pending determination for last about 15 (Fifteen years); the controversy has now converged to only sixteen paise per unit as demanded by the Appellant; the Respondent, without admitting any liability on account of transmission charges or any concession on account of this liability and without prejudice to its rights and remedies, but in a sincere attempt to give a quietus to the present protracted litigation, would agree to a discount up to a maximum of Rs. 0.16 (sixteen paise) per unit from Rs.5.72 per unit (after discounting ten paise on account of marketing expenses), being the rate determined by the KERC vide its Order dated 14.02.2013, payable by the distributing companies to the generating companies for the power supplied to the State Grid during April to June 2010 pursuant to the directive of the State Government under Section 11(1) of the Act.

B. ANALYSIS:

During the course of hearing of this appeal on 08.01.2025, both Mr. Shri Venkatesh, Learned Counsel appearing on behalf of the 1st Respondent and Mr. Pramod Kumar Bhalla, Learned Counsel appearing on behalf of the second Respondent, on instructions, stated that, without

prejudice to their contentions in the main appeal, both Respondent Nos. 1 and 2 were ready and willing to give a quietus to the entire dispute by agreeing for the transmission charges to be fixed at 16 paise per unit, as is discernible from the table furnished by the Appellant along with the appeal; and, consequently, the Appellant be directed to pay them Rs.5.56 per unit, along with interest, for the period covered by the Section 11(1) order.

Since Mr. S.S. Naganand, Learned Senior Counsel appearing on behalf of the Appellant sought a week's time to obtain instructions, we had deferred hearing till 16.01.2025 to enable the Learned Senior Counsel for the Appellant to obtain instructions and for parties to file their respective written submissions. We had also made it clear, in the daily proceedings dated 08.01.2025, that, in case parties were not in agreement, the appeal would be decided on its merits ignoring the concession made on behalf of Respondent Nos. 1 and 2 on the transmission charges to be deducted from the off-set price determined by the KERC, under Section 11(2) of the Electricity Act, by way of the impugned order. Though Respondent Nos. 1 and 2 were willing to accept discounting of transmission charges at 16 paise per unit, it is the Appellant which expressed its disinclination to treat 16 paise per unit as the transmission charges to be discounted from the weighted average market rate.

In OP Nos. 40 and 41 of 2010, a memo was filed on behalf of the Appellant herein before the KERC on 30.11.2012 placing on record a statement showing the marketing expenses and transmission charges incurred by the generators under open access during April-June 2010. The said Statement discloses that open access transmission charges was 08 paise per unit within the same region, 16 paise per unit if it was within the region and the adjacent region, and it was only in cases where it related to more than two regions, that open access transmission charges was payable

at 24 paise per unit. Respondent Nos. 1 and 2 had evidently, on the basis of this Statement, agreed to give a quietus to the entire dispute conceding that 16 paise per unit could be determined as the transmission charges, (ie the applicable transmission charge for open access within two regions i.e. the intra-state region and the adjacent region), to be discounted from the weighted average market rate.

It was not even contended before us, by Sri S.S. Naganand, Learned Senior Counsel for the Appellant, that open access transmission charges of 24 paise per unit, (which relates to cases where transmission is across more than two regions) is applicable to Respondents 1 and 2. We are satisfied, therefore, that the afore-said Statement, filed by the Appellants themselves before the KERC, does justify stipulating 16 paise per unit as the transmission charges to be discounted from the weighted average market rate.

With a view to give a quietus to the dispute which has been pending for the past 15 years, we refrain from remanding the matter again to the KERC, as that would only result in a fresh round of litigation, that too in relation to a difference, between both parties, of just 05 paise per unit.

IX. CONCLUSION:

For the afore-said reasons, we hold that the Appellants are liable to, and shall, pay Respondent Nos. 1 and 2 Rs.5.56 per unit, along with interest as directed to be paid in terms of the impugned order, to off-set the adverse financial impact of the directions issued by the Government of Karnataka under Section 11(1) of the Electricity Act, requiring Respondent Nos.1 and 2 to supply electricity to the Appellants during the months of April to June 2010. Payment, as directed hereinabove, shall be made with utmost

expedition and, in any event, not later than four months from the date of receipt of a copy of this judgement.

The impugned order passed by the KERC is, accordingly, modified and the Appeal is partly allowed to the extent indicated hereinabove. All the I.As therein stand disposed of accordingly.

Pronounced in the open court on this the **6th day of February, 2025**.

(Seema Gupta)	(Justice Ramesh Ranganathan)
Technical Member	Chairperson

REPORTABLE / ~~NON-REPORTABLE~~

tpd