# IN THE APPELLATE TRIBUNAL FOR ELECTRICITY (Appellate Jurisdiction) <u>APPEAL No. 295 of 2018</u>

Dated: 24.03.2025

Present: Hon'ble Mr. Sandesh Kumar Sharma, Technical Member Hon'ble Mr. Virender Bhat, Judicial Member

#### IN THE MATTER OF:

Uttarakhand Power Corporation Ltd. Victoria Cross Vijeta Gabar Singh Urja Bhawan, Kanwali Road, Dehradun, Uttarakhand – 248001.

... Appellant(s)

Vs.

- Uttar Bharat Hydro Power Pvt. Ltd., Through its Managing Director, A-2/452, Sector – 8, Rohini, New Delhi 110085.
- 2) Uttarakhand Electricity Regulatory Commission, Through its Secretary, "Vidyut Niyamak Bhawan", Near ISBT,
  P.O. Majra, Dehradun, Uttarakhand – 248171.
  ....Respondent(s)

Counsel for the Appellant(s)	:	Mr. Pradeep Misra
Counsel for the Respondent(s)	:	Ms. Shikha Ohri
		Mr. Samyak Mishra for R-1
		Mr. Buddy A. Ranganadhan, Sr. Adv.
		Mr. Raunak Jain,
		Ms. Stuti Krishn for R-2

# **JUDGEMENT**

# PER HON'BLE MR. SANDESH KUMAR SHARMA, TECHNICAL MEMBER

1. This Appeal has been filed by Uttarakhand Power Corporation Ltd. challenging the order dated 24.11.2017 passed by Uttarakhand Electricity Regulatory Commission (in short "UERC" or "Commission") in Petition No. 40 of 2017 (Suo-Motu) whereby the UERC has determined the tariff concerning the project of the Respondent No. 1 for its entire life.

#### Description of the Parties

2. The Appellant M/s. Uttarakhand Power Corporation Ltd. (in short "UPCL") is the distribution licensee in the State of Uttarakhand.

3. Respondent No. 1, Uttar Bharat Hydro Power Pvt. Ltd. (in short "UBHPPL") is the generating company from which the Appellant draws power for distribution in the State of Uttarakhand.

4. The Respondent No. 2, UERC is the State Commission vested with the powers to adjudicate the issue herein under the Electricity Act, 2003 (in short "Act").

#### Factual Matrix of the Case

5. The UERC initially framed the UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and Non-Fossil Fuel-Based Co-Generating Stations) Regulations, 2010.

6. Subsequently, under the powers conferred by Sections 61(h), 86(1)(e), and 181(zp) of the Electricity Act, 2003, the UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and Non-Fossil Fuel-Based Co-Generating Stations) Regulations, 2013 (RE Regulations, 2013) were enacted, thereby repealing the 2010 Regulations under Clause 1(3).

7. Respondent No. 1 filed a petition seeking a determination of projectspecific tariff for its 10.5 MW Sarju III Small Hydro Project (SHP) at Kapkote, Bageshwar, and the UERC, by its order dated 16.03.2017, determined a levelized tariff of ₹5.52 per unit for the said project.

8. Subsequently, on 06.06.2017, Respondent No. 2 invited objections to proposed amendments to the RE Regulations, 2013, and the Appellant submitted its comments on 27.06.2017.

9. The UERC issued a Statement of Reasons for the proposed amendments and subsequently notified the UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and Non-Fossil

Fuel-Based Co-Generating Stations) (Third Amendment) Regulations, 2017 (Regulations, 2017) through a notification dated 08.09.2017, which was published in the official gazette on 23.09.2017.

10. Thereafter, the UERC initiated Suo Motu Petition No. 40 of 2017 and, through its order dated 24.11.2017, revised the O&M expenses of Respondent No. 1 with retrospective effect. However, the Appellant was neither served with the Suo Motu Petition nor issued any notice for a hearing before the final order was passed, thereby violating the principles of natural justice.

11. Additionally, the Regulations, 2017 cannot be applied retrospectively.

12. Thus, being aggrieved by the impugned order dated 24.11.2017 in Petition No. 40/2017, the Appellant has preferred the present Appeal.

# Submissions of the Appellant

13. The Appellant submitted that as per Regulation 3(nn), the useful life of a small hydro plant is 35 years. Regulation 14(7) states that before reaching normative levels, any shortfall or gain in performance due to other reasons shall be borne or retained by RE-Based Generating Stations and Co-Generating Stations.

14. Additionally, no true-up of any parameter, including additional capitalization for any reason, shall be permitted during the validity of the tariff.

15. Regulation 28 specifies the parameters for determining the generic tariff for small hydropower generation stations.

16. The tariff for the plant for 35 years i.e., the entire useful life was determined by UERC vide order dated 16.03.2017 wherein in Para 3.13 and 3.14, it is mentioned as under:

"3.13. Levelised Tariff.

In light of the above discussions & computation made for Annual Fixed Charges (AFC), Annual Tariff & Discounting Factors, levelised tariff for the entire life of the project has been computed which comes out to Rs. 5.52 per unit against the proposed levelised tariff of Rs. 6.15 per unit.

3.14. Date of applicability of tariff.

The tariff so determined will be applicable w.e.f. 11.07.2014 being the date of COD of the project, and shall be valid for a period of 35 years from this date."

17. The tariff determined by the UERC on 16.03.2017 remains operative for the lifetime of the project under Regulation 14(7) and Para 3.14 of the Tariff Order.

18. The Appellant was not provided a copy of the application dated 26.09.2017, violating principles of natural justice, as the Impugned Order was passed without issuing a notice.

19. Under Section 62 of the Electricity Act, 2003, every tariff determination application must be published in the prescribed manner, but no notice was

given regarding Respondent No. 1's application dated 16.09.2017, thereby vitiating the entire proceedings.

20. The Sixth Amendment to UERC Regulations, 2017, amended only Regulation 28 of the 2013 Regulations and did not modify Regulation 14(7). As a result, the tariff once determined continues for the entire plant life, while the amended O&M charges apply only to generating plants commissioned after 23.09.2017.

21. However, the Impugned Order dated 24.11.2017 was applied retrospectively from 23.09.2017, which is legally untenable.

22. The Hon'ble Supreme Court's decision in Civil Appeal No. 3498 of 2020, cited by UERC, is inapplicable as it pertained to a commercial tender process and was set aside due to a decision made without the contractor's participation.

23. Section 62 inherently upholds principles of natural justice, distinguishing this case from the cited judgment.

24. Other judicial precedents relied upon by Respondents No. 1 and 2 are also inapplicable to the present case. Moreover, neither Regulation 14(7) nor Para 3.14 of the Tariff Order dated 16.03.2017 has been amended, making Regulation 28, as modified by the Sixth Amendment, inapplicable to the previously determined tariff for Respondent No. 2.

25. In light of these facts and legal principles, the appeal should be allowed.

# Submissions of the Respondent No. 1

26. Respondent No. 1 submitted that the Uttarakhand Power Corporation Limited (Appellant) has filed an appeal against the Order dated 24.11.2017 passed by the Uttarakhand Electricity Regulatory Commission (State Commission) in Suo Moto Petition No. 40 of 2017.

27. Through the Impugned Order, the State Commission revised the levelized tariff for UBHPPL's 10.5 MW Sarju III Small Hydro Project from INR 5.52 per unit to INR 5.77 per unit, applying the revised tariff retrospectively from 23.09.2017 (the date of notification of the Sixth Amendment to the UERC RE Regulations, 2013) for the remaining life of the project.

28. The RE Regulations, 2013, notified on 15.04.2013, govern tariff determination for renewable energy projects, including project-specific tariffs. Regulation 28 specifically addresses Operation and Maintenance (O&M) Expenses for Small Hydro Power Projects (SHPPs).

29. On 16.03.2017, the State Commission determined the project-specific tariff for the Sarju III Project as per the RE Regulations, 2013. Later in 2017, the State Commission proposed amendments, including changes to Regulation 28 (O&M Expenses), and invited objections from stakeholders, including the Appellant and Respondent No. 1, both of whom submitted detailed objections and comments on the draft amendments.

30. The Statement of Object and Reasons for the Sixth Amendment, records the comments/objections received. Certain relevant extracts are as follows:

"Comment received

UPCL submitted that the request of generators for amendment in present regulations at the very fag end when the present regulations are about to expire does not appear to be justified as the issue of O&M charges needed to be thoroughly debated and efforts needed to be made so as to arrive at an reasonable expenses. UPCL further added that proposed O&M expenses appear to be assumptive as no data or calculations have been given which has led to such a determination. Further, past data for ascertaining the reasonable O&M expenses are available, there are various new and old plants running in Our State. The same may be scrutinized and past data from the audited balance sheets of both private and government controlled generating stations can be obtained and analysed. UPCL submitted that the Commission has held that the amendment cannot be retrospective but it has devised a way which appears to be nothing but as circumventing the principles of law of not making a subordinate regulations retrospective in effect and moreover it may create practical difficulties.

Uttar Bharat Hydro Power (P) Ltd (UBHP) submitted that the present draft amendment proposes O&M expenses at about 4.5% to 4% of normative/ generic capital expenditure which is lower than that permitted in 2008 Tariff Regulations, i.e. 4% to 5% of normative capital expense.

The actual O&M expenses being incurred for Sarju-III SHP (10.50 MW) is about 7.6% of generic capital cost, in addition to the additional repair and maintenance costs that it needs to bear for the additional structures necessary for its long term safety and operations. Further, there are high Electro-Mechanical O&M costs due to frequent/numerous failures of UPCL's 33kV transmission grid and high voltage levels and due to high levels of silt in the river result.

UBHP has requested the Commission to allow actual O&M costs of SHPs, which are far higher than that mentioned in the present draft amendment and which also fall short of the expenses presently being allowed for LHPs which don't suffer the same risks and costs as SHPs. UBHP further submitted that the draft amendment currently does not take into account any additional capital expense incurred and approved by the Commission after project commissioning due to force majeure events or Renovation & Modernization. It is also submitted that the regulations be amended so that tariffs for generation above 40% PLF be adjusted as per the new O&M expense being allowed. Otherwise, SHPs will under-recover their O&M expenses (especially as it relates to labour, consumables, spare parts and plant wear and tear) for generation above 40% PLF. UBHP has submitted that the Commission has allowed the O&M expenses as 4% of capital cost as for projects having upto capacity of 200 MW vide MYT Tariff Regulations, thus, the same principle may be applied for SHPs as well, and actual O&M costs be allowed to recovered for all SHPs irrespective of capacity.

#### Commission's view and decision

The Commission had received representations stating that normative capital cost of SHPs and corresponding normative O&M expenditure specified in the RE Regulations, 2013 are lower as compared to actual capital cost and O&M expenditures incurred on SHPs in the State. Request was made before the Commission for reviewing the RE Regulations, 2013. O&M expenses norms specified for SHPs in the RE Regulations, 2008 were based on the percentage of normative capital cost which were to the tune of 5% to 4% of the capital cost. However, vide subsequent Regulations normative O&M expenses

have been reduced to the range of 3.37% to 2.66% of the capital cost of SHP.

Further, as far the comment of UPCL regarding examination of actual O&M expenses of the SHPs is concerned, the Commission had sought financial information for FY 2010-11 onwards from public as well as private generators and analysed the same thoroughly and during the public hearing all the stakeholders were given opportunity to put their comments/ suggestions/ objections before the Commission. The summary of the actual O&M expenditure as % of normative capital cost for the private as well as public generator is as follows:

Thus, as is evident from the Table above, the average O&M Expenses for projects having capacity upto 5 MW for the FY n2010-11 to FY 2016-17 ranges from 5.56% to 7.63%. Similarly the average O&M Expenses for projects having capacity greater than 5 MW and upto 10 MW for the FY 2010-11 to FY 2016-17 ranges from 1.98% to 7.04% and the average O&M Expenses for projects having capacity greater than 20 MW and upto 25 MW for the FY 2010-2011 to FY 2016-17 ranges from 3.99% to 5.72%. UPCL had suggested to review the O&M expenses for projects under the control of UJVN Ltd. It is evident from the Table above, that O&M expenses of projects under the control of UJVN Itd. are comparable with the private developers and in some cases the O&M expense of UJVN Ltd. controlled projects exceeds the O&M expenses incurred by the private developers. Hence, there appears a genuine need to enhance the O&M expenses."

31. After reviewing the objections, the State Commission notified the UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy

Sources and Non-Fossil Fuel Based Co-Generating Stations) (Sixth Amendment) Regulations, 2017 on 23.09.2017.

32. The Sixth Amendment modified Regulation 28, revising the O&M Expenses for Small Hydro Power Projects (SHPPs) commissioned after 01.04.2013. The relevant regulation is as follows:

# "Small Hydro Generating Plant

The technology specific parameters for determination of generic tariffs for Small Hydro Generating Stations shall be as below:

Project	Capital	O&M Expenses	Capital	Auxiliary
Size	Cost	for the year of	Utilization	Consumption
		commissioning	Factor	
	(Rs.	(Rs.	(%)	(%)
	Lakh/MY	Lakh/MW)		
Upto 5	785	35.33		
MW				
>5 MW &	750	30.00	40%	1%
upto 15				
MW				
> 15 MW & upto 25 MW	715	25.03		

Projects Commissioned on or after 01.04.2013

33. The Respondent submitted that the Appellant has not contested the Sixth Amendment to the RE Regulations, its applicability to projects commissioned on or after 01.04.2013, or the amendment of generic tariffs reflecting revised O&M expenses.

34. Following this amendment, UBHPPL filed an application before the State Commission seeking its applicability to its project. Based on this request, the Commission issued the Impugned Order, recalculating the tariff by increasing O&M expenses from INR 22.73 lakhs to INR 30 lakhs per MW (on the year of commissioning) and adjusting the interest on working capital.

35. The revised tariff was made effective from 23.09.2017, the date of the amendment's enactment. The Appellant's claim that this constitutes a retrospective application is unfounded. This case aligns with cost adjustment mechanisms like Fuel Surcharge Adjustment or Power Purchase Cost Adjustment under Section 62(4) of the Electricity Act, 2003, which do not require stakeholder hearings.

36. The Tribunal, in Appeal No. 172 of 2010 (judgment dated 18.05.2011), clarified that when regulatory formulas are applied, public hearings are unnecessary. Since the Impugned Order merely involves mathematical recalculations without altering the tariff computation formula, the claim that it was passed without stakeholder consultation lacks merit. Additionally, the Appellant has failed to demonstrate any errors in the tariff computation, further weakening its challenge.

37. The State Commission has revised the tariff for UBHPPL's project per its regulations and binding law. Under Section 181 of the Electricity Act, 2003, regulations issued by the State Commission hold statutory force and must be implemented. This principle is upheld in PTC India Limited v. CERC & Ors. (2010) 4 SCC 603 and reaffirmed by the Tribunal in its judgment dated 06.04.2017 in Appeal No. 126 of 2016.

38. The Appellant has neither challenged the Sixth Amendment nor its applicability nor disputed the consideration of O&M expenses in tariff determination. Since the Impugned Order is merely implementing binding regulations, the Appellant's challenge is untenable.

39. Reliance is placed on Maharana Pratap Bagh Resident's Welfare Association v. DERC (Appeal No. 313 of 2014, decided on 14.11.2014, and Roshan Lal v. International Airport Authority of India 1980 Supp SCC 449, where the Hon'ble Supreme Court ruled that a consequential order cannot be quashed unless the basic order is challenged.

40. Furthermore, in Gujarat Urja Vikas Nigam Limited v. Tarini Infrastructure Limited (2016 8 SCC 743), the Hon'ble Supreme Court confirmed that the State Commission has the authority to re-determine tariffs, particularly when regulations are amended to account for increased O&M expenses.

# Analysis and Conclusion

41. Having heard all parties in detail, the issue for determination in this Appeal is as follows:

Whether the Regulatory Commission can pass an order without serving a copy of the Suo Motu Petition, without issuing notice for a hearing, and without hearing the affected parties?

42. The Appellant herein has prayed for the following:

(a) allow the appeal and set aside the impugned order dated
24.11.2017 passed by Uttar Pradesh Electricity Regulatory
Commission in Petition No.40 of 2017 (Suo-Motu), and
(b) pass such other order or orders which this Hon'ble Tribunal may
deem fit and proper in the interest of justice.

43. On being asked, the Appellant submitted that the matter be remanded to the State Commission for passing the order afresh after giving an opportunity to all the affected parties including the Appellant.

44. The present appeal arises from the order passed by the Uttarakhand Electricity Regulatory Commission, whereby the Commission applied the Sixth Amendment to the Renewable Energy Regulations and determined the revised tariff for the Respondent's project.

45. The Appellant contends that the Impugned Order was passed in violation of the principles of natural justice, as no notice was served, no hearing was conducted, and no opportunity was granted to the affected parties to present their objections.

46. Therefore, the main issue raised by the Appellant is that the Impugned Order was passed without giving notice to the Appellant nor publishing the notice in the newspaper as mandated under the Electricity Act, 2003 (reference section 64 read with section 62).

47. On the contrary, Respondent No. 1 submitted that the present case is akin to the implementation of Fuel Surcharge Adjustment or Power Purchase Cost Adjustment which the Appropriate Commission decides in terms of Section 62 (4) of the Electricity Act, 2003.

48. Further, placed reliance on the judgment dated 18.05.2011 passed by this Tribunal in Appeal No. 172 of 2010, wherein it was held that no public hearing or hearing of the stakeholders is necessary when the formula as given under the relevant regulations is implemented. In the present case, there is no change in the formula for the computation of tariff but involves only mathematical computation based on an increase in one of the components.

49. Let us first examine whether the reliance placed on the judgment of this Tribunal is justified. The judgment passed by this Tribunal was in an appeal filed against a tariff order that provided a formula for adjusting the Fuel and Power Purchase cost. The said tariff order was passed after allowing all the affected parties to be heard, the relevant extract from the judgment is quoted as under:

- 4. Upon submission of the application for determination of annual revenue requirement and tariff for the years 2008-09 by the Bihar State Electricity Board, the Respondent No. 2 herein, the Commission passed a tariff order on 26th August, 2008 for the FY 2008-09 and directed the Board to introduce multi year tariff from the year 2010-11. It also set out a formula for determination of the charge for fuel and power purchase cost adjustment subject to several conditions which are reproduced below.
  - "The approved (FPPCA) formula is subject to following conditions: i.The basic nature of FPPCA is 'adjustment' i.e. passing on the increase or decrease, as the case may be.
  - *ii.The operational parameters / norms fixed by the Commission in this tariff order shall be the basis of calculating FPPCA charges.*

- iii.Incremental cost of power purchase due to deviation in respect of generation mix, power purchase at higher rate, etc. shall be allowed only if it is justified to the satisfaction of the Commission.
- *iv.Any cost increase by the Board by way of penalty, interest due to delayed payments, etc. and due to operational inefficiencies shall not be allowed.*
- v.FPPCA charges shall be levied on all categories of consumers, except agriculture and BPL consumers.
- vi. The data in support of FPPCA claims shall be duly authenticated by an officer of the Board, not below the rank of Chief Engineer on affidavit.
- vii. Variation of FPPCA charge will be allowed only when it is five (5) paise and more per unit.
- viii. The FPPCA charges shall be reviewed by the Board for the first time after six months from the date of implementation of this order and every six months thereafter.
- ix. The approved formula is subject to review, as the Commission may deem fit. Since the operational parameters for generating stations of BSEB are not approved by the Commission in the tariff order, the Board shall submit the operational parameters of the power plants after R&M of the plant and get the parameters approved by the Commission before implementation of the fuel cost adjustment provision."

50. From the above, the tariff order provided the formula for the adjustment of FPPCA and thus requires no revision in the tariff order.

51. In the instant case, the State Commission has revised the levelized tariff based on the new Regulations as such it is not a mere adjustment but a revision of the tariff order itself.

52. Therefore, the reliance on the said judgment by Respondent No. 1 is misplaced.

53. The State Commission in the Impugned Order noted as under:

"The generator vide its letter dated 26.09.2017 represented before the Commission that tariff of their Sarju III SHP be calculated with the operation and maintenance expenses as specified in clause 28 as amended by the UERC (Tariff and Other Terms for Supply of Electricity from Renewable Energy Sources and non-fossil fuel based Co-generating Stations) (Sixth Amendment) Regulations, 2017 in place of those specified in the principal Regulations.

54. Thus, the issue involved therein was the determination of tariff as per the amended Regulations and not as per the provisions of the earlier Regulations read with the PPA, which undoubtedly needs adjudication whether the amended Regulations are applicable in that case.

55. As such, the issue at hand was not the adjustment of values based on the specified formula incorporated in the tariff order.

56. The principles of natural justice dictate that any order affecting the rights of parties must be preceded by:

a) A formal notice to the concerned parties.

- b) A reasonable opportunity to present objections.
- c) A fair hearing before an adverse decision is taken.

57. The Appellant contends that no copy of the Suo Motu petition was served, nor was any notice issued before the Impugned Order was passed.

58. Respondent No. 1, argues that the amendment was binding on all concerned and merely involved a computational adjustment in the tariff formula, not a substantive regulatory change requiring fresh stakeholder consultation.

59. We find no merit in the contentions of the Respondent No. 1.

60. In light of the above findings, this Tribunal holds that the Impugned Order suffers from procedural irregularities, as the Commission failed to serve notice, provide a copy of the Suo Motu petition, and conduct a fair hearing before issuing the order.

61. The other issue raised in the appeal is whether the State Commission can pass an order with retrospective operation/ effect.

62. It is a settled principle of law that subordinate legislation, such as regulations framed under Section 181 of the Electricity Act, 2003, cannot ordinarily have retrospective effect unless the enabling statute explicitly provides for such application.

63. The Hon'ble Supreme Court in *PTC India Ltd. v. CERC (2010) 4 SCC*603 has held that regulations framed by the State Commission carry statutory force, but they must comply with the fundamental principles of prospective

application unless a contrary intention is evident in the governing legislation. In the present case, the Sixth Amendment does not explicitly provide for retrospective applicability.

64. Reliance is placed on the judgment of the Hon'ble Supreme Court in *M.D. University v. Jahan Singh, (2007) 5 SCC 77: (2007) 2 SCC (L&S) 118: 2007 SCC OnLine SC 325*, the relevant extract is quoted as under:

"19. The Act does not confer any power on the Executive Council to make a regulation with retrospective effect. The purported regulations, thus, could not have been given retrospective effect or retroactive operation as **it is now well settled that in absence of any provision contained in the legislative Act, a delegatee cannot make a delegated legislation with retrospective effect**."

20. In Mahabir Vegetable Oils (P) Ltd. v. State of Haryana [(2006) 3 SCC 620] this Court stated: (SCC p. 633, paras 41-43)

"42. It is a fundamental rule of law that no statute shall be construed to have a retrospective operation unless such a construction appears very clearly in the terms of the Act, or arises by necessary and distinct implication. (See West v. Gwynne [(1911) 2 Ch 1 : 104 LT 759 (CA)].)
43. A retrospective effect to an amendment by way of a delegated legislation could be given, thus, only after coming into force of sub-section (2-A) of Section 64 of the Act and not prior thereto."

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26. We have noticed hereinbefore that the retrospective operation purported to have been given by the Executive Council is ultra vires the Act."

65. Further, in *NTPC Ltd. v. M.P. SEB, (2011) 15 SCC 580 : 2011 SCC OnLine SC 1330,* it is held as under:

"21. We have noted the submissions of both the counsel. It is very clear that prior to 1-6-2006 there was no such specific provision for claiming interest for the intervening period. **The very fact that such a regulation was required to be issued, indicates the necessity for having such a regulation, but at the same time it is not possible to make it applicable retrospectively.** The provision for charging interest is a substantive provision which has to be specifically provided and would become operative when provided. In the circumstances, the submission based on this new regulation also cannot help the Electricity Boards to claim interest on the differential amounts."

66. Therefore, any order that amends tariff components retrospectively, is legally unsustainable.

67. As already noted, the matter needs fresh adjudication in the light of noncompliance with natural justice, therefore, the State Commission is directed to examine the contentions/ objections of the Appellant on the issue of retrospective operation/ amendment of the provisions of law also.

# <u>ORDER</u>

For the foregoing reasons as stated above, we are of the considered view that the captioned Appeal No. 295 of 2018 has merit and is allowed for the reasons stated above.

The Impugned Order dated 24.11.2017 in petition no. 40 of 2017 (Suo-Motu) is set aside and the matter is remanded to the Uttarakhand Electricity Regulatory Commission for fresh adjudication after giving notice and providing an opportunity to the parties including the Appellant.

The Captioned Appeals and pending IAs, if any, are disposed of in the above terms.

# PRONOUNCED IN THE OPEN COURT ON THIS 24<sup>th</sup> DAY OF MARCH, 2025.

(Virender Bhat) Judicial Member

(Sandesh Kumar Sharma) Technical Member

pr/mkj/kk