

THE STATE ELECTRICITY OMBUDSMAN

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Appeal Petition No. P/058/2024 (Present A. Chandrakumaran Nair) Dated: 08/11/2024

Appellant : Shri.P.N.Krishnadas, M/s. Hillside Nature
Resort, Near NIT, Kariyakulangara,
Mukkam, Kozhikode - 673602

Respondent : 1. The Special Officer (Revenue)
KSE Board Limited, Vydyuthi Bhavanam,
Pattom, Thiruvananthapuram - 695004

2. The Assistant Executive Engineer
Electrical Circle, KSE Board Limited
Kunnamangalam, Kozhikode (DT).

ORDER

Background of the case

The appellant Shri.P.N. Krishnadas is the owner of the 3 Star Hotel named M/s. Hillside Nature Resort situated at Kariyakulangara, Mukkam, Kozhikode. The appellant is an HT Commercial Consumer under the tariff IV B with consumer number LCN-24/6055 and the connection was effected on 24/03/2012. The consumer in Kerala is bound to pay the Electricity Duty @10% of the total energy. As per the Government Order dtd 11/07/1986 the tourism also have been treated as an industry and all classified Hotels are included in this category. Then Government Order dated 31/08/2010 states that the electricity duty payable by the High tension industrial consumer is 10 paise/unit instead of 10% of the energy charges. There was a dispute between the Licensee and the Hotels about the charging of their Electricity Duty. Accordingly the Association of Approved and Classified Hotels of Kerala approached the Hon'ble High Court of Kerala. Hon'ble Court had issued an interim order dated 13/10/2010 stating that the petitioner shall be permitted to remit the electricity bill with electricity duty @10 paise per unit for energy consumed. The liability of the petitioner to pay at the rate of 10% of energy charges will be decided in the writ petition. The

Licensee was not extending the benefit of this order to the appellant stating that this Hotel commenced only after this Court Order.

The Licensee has issued an arrear cum disconnection notice dated 18/11/2023 for the short payment of Rs.48,065/- for a period from 06/06/2022 to 06/11/2023. As per the Licensee, the total duty arrear amount works out is Rs.7,82,263/-. The appellant filed the petition to the Hon'ble High Court of Kerala seeking the direction not to demand the disputed arrears in electricity duty till the final disposal of the WP(C) 30977/2010. Then the Court issued a direction stating that the appellant is relegated to alternate remedy available which is approaching CGRF. Then the petition was filed the petition to CGRF and CGRF issued order on 20/03/2024. Aggrieved by the decision of CGRF, the appellant filed the appeal petition to this Authority.

Arguments of the Appellant

Appellant/Petitioner is a 4 Star classified hotel functioning in the above address for the last many years and is represented by its Managing Partner. The appellant is also a member of Association of Approved and classified Hotel of Kerala, which is having its registered office at Wellington Island, Cochin.

Appellant/Petitioner had availed a high-tension electricity connection and has been provided consumer number LCN 24/6055 under HT tariff. Appellant has been taking supply of energy at 11 KV. Since availing the connection, the electricity bills issued by the respondent KSEB has been paid by the appellant without default. But while issuing the electricity bills, though the respondent Board has been demanding electricity duty at 10% of the total energy charges, the appellant herein has been paying electricity duty at 10 paise per unit consumed, as per the interim order of this Hon'ble Court dated 13.10.2010 in WP(C) 30977/2010, filed by the Association of Approved and Classified Hotels of Kerala and one of its member hotel.

With regard to the dispute in collection of Electricity Duty which culminated in filing of WP(C) 30977/2010, it is respectfully submitted as follows. The Kerala Electricity Duty Act, 1963 stipulates about the electricity duty to be levied from various classes of consumers as defined in the act by requiring payment every month to the Government in the prescribed manner. The obligation to collect the duty and to pay the same to the Government is cast on the concerned licensee. Section 4, Item 4 (b) of the Kerala Electricity Duty Act, 1963, says that Industrial consumers taking supply of energy at 11KV and above should remit 10 paise per unit of energy consumed (5% of Energy charges- w.e.f 01/04/2023).

It is submitted that, hotels availing supply of energy at 11KV and above were included in category 4(b) of the schedule to the Act in the light of

Government Order dated 11.07.1986 issued by the 1st respondent. This order was issued by the State Government accepting the recommendation of the Central Government to treat tourism as an industry so as to enable tourism promotional activities in the state to become "automatically eligible" for the concessions/incentives as applicable for the industrial sector from time to time. As per the said Order, classified hotels are liable to be treated as industry for the benefit of concession in electricity charges as applicable to industrial consumers.

While so, on 31.08.2010, the Power Department, Government of Kerala, issued an order based on the report of Controller and Audit General directing the Kerala Electricity Board to collect electricity duty at 10% of on energy charges from non industrial consumers. Aggrieved by the said demand of electricity duty at 10% of energy charges in contravention of the provisions of the Electricity Duty Act, 1963 and the GO, the Association of Approved and Classified Hotels of Kerala and one of its member hotel approached this Hon'ble Court and vide interim order, in WP(C) 30977/2010 dated 13.10.2010, this Hon'ble court ordered that the petitioner shall be permitted to remit electricity duty at the rate of 10 paise per unit in the light of Exhibit P1 Government order dated 11.07.1986. It was also ordered that the liability of the petitioner to pay the electricity duty at the rate of 10% of energy charges will be decided in the writ petition. Following this, the respondent Board has been collecting electricity duty at 10 paise per unit consumed from the members of the Association of Approved and Classified Hotels of Kerala. The said writ petition challenging demand of electricity duty at 10% of energy charges is pending consideration before this Hon'ble Court.

In the said circumstances, though the respondent Board claimed electricity duty at 10% of energy charges from the appellant herein, they were only collecting electricity duty at the rate of 10 paise per unit. This being so, the differential amount towards electricity duty was being calculated as disputed arrears. Accordingly, though the aforesaid differential amount towards electricity duty was carried forward as disputed arrears, there was no other arrears whatsoever from the part of this appellant towards the electricity bills.

In the meantime, vide the Kerala Finance Act, 2023 a notification dated 17.03.2023 was issued and Item No.4, Column 3 of the Kerala Electricity Duty Act, 1963 was amended and electricity duty at the rate of 10 paise per unit was increased to 5% of energy charges with effect from 17.03.2023. Accordingly, since April 2023, the petitioner began paying electricity duty at the rate of 5% of energy charges instead of 10 paise per unit.

Surprisingly, the 3rd respondent, Special Officer, Revenue, has issued an Arrear/Disconnection notice dated 18.11.2023 stating that an amount of Rs 48,605/- is due from the Appellant/Petitioner and if the amount is not remitted before 04.12.2023, the service will be disconnected without further

notice. A split up details of dues was also attached. On going through the split up details, it is evident that the amounts specified in the demand column as well as in the collection column is absolutely wrong. The Appellant/Petitioner is not aware as to how such amounts have been arrived at. Adding to the concerns of the Appellant/Petitioner, the respondent has also been threatening the Appellant/Petitioner to pay the differential amount in electricity duty, which has been carried forward as disputed arrears. Though the Appellant/Petitioner repeatedly conveyed to the respondents that, being a member of Association of Approved and Classified hotels, they are entitled for the benefit of the order dated 13.10.2010 in WP(C) No 30977 of 2010 of Hon'ble High Court of Kerala permitting to remit electricity duty at the rate of 10 paise per unit, at least till March 2023, and that the said Writ Petition is still pending consideration before this Hon'ble Court, the respondent Board has been threatening to initiate coercive measures against the petitioner unless the aforesaid disputed arrear amounts, on the head of electricity duty, is cleared. This is per se illegal as the issue regarding payment of electricity duty at the rate of 10 paise per unit or at 10% of energy charges is the subject matter of a case pending consideration before this Hon'ble Court.

In the circumstances mentioned above, aggrieved by demand of arrears and demand of disputed arrears by the respondents without any authority, petitioner approached the High Court and then the CGRF Kozhikode. The Hon'ble CGRF Kozhikode vide order dated 20.03.2024 has held that Forum has no jurisdiction to interfere in above case since the enter arrears pertains to electricity duty. It is respectfully submitted that the appellant herein is partly aggrieved by the aforesaid Order to the extent it is against the interests of the appellant. The said order is unsustainable and has been arrived at without appreciating the contentions of the appellant in the right sense and without giving due seriousness to the issue. In the aforesaid circumstances, appellant challenges the said order for the following among other grounds.

1. *The above Order of the CGRF is unsustainable and liable to be set aside. 2. The aforesaid Order has been passed by the CGRF without considering the valid contentions raised by the petitioner/appellant.*
3. *It is relevant to find that, when the writ petition filed by the appellant herein in this regard had come up before the Hon'ble High Court, the standing counsel for KSEB had specifically submitted that the only remedy for the appellant was to approach the CGRF and the High Court had directed accordingly, pursuant to which the appellant had approached CGRF by filing the above case. In the said circumstances, it was totally in appropriate on the part of the CGRF in holding that it has no jurisdiction to interfere in the above case.*
4. *It is relevant to find that CGRF has dismissed the case for the sole reason that it doesn't have jurisdiction to entertain the above case. Needless to mention, if CGRF fails to give a positive direction, the respondent will go*

ahead with their demand, which will cause irreparable damages to the appellant. Unless and until a positive direction is issued, the appellant will be left with no remedy.

5. When the CGRF came to the conclusion that the enter arrears pertains to electricity duty, it also ought to have held that KSEB has no authority to demand the same at this stage, keeping in mind the mandate laid down by the Order dated 13.10.2010 of the Hon'ble High Court of Kerala in WPC 30977/2010.

6. In this context, it is relevant to refer to the order of the Kerala State Electricity Ombudsman dated 22.07.2024 in Appeal Petition No. P/029/2024, concerning similar subject matter, wherein it was held that the Licensee is entitled to raise the arrears of electricity duty on the concerned appellant on getting the verdict from the Hon'ble High Court of Kerala on the writ petition pending with the Hon'ble Court.

7. Hence, it is evident that the CGRF have went wrong in taking such a stand that it has no jurisdiction to entertain this matter by denying justice to the appellant.

8. It is submitted that the order dated 21.03.2024 in O.P No: 86/2023 of the Consumer Greivance Redressal Forum, Kottarakara was received only on 02.08.2024. Hence, this Appeal is filed within the stipulated period of 30 days.

The appellant therefore most humbly prays that this Hon'ble Authority be pleased to:

- a) Set aside the Order of the CGRF to the extent it is against the interests of the appellant and to set aside the bill for Rs. 48,065/-.
- b) To hold that the respondent shall not make any demand towards electricity duty charges till the pendency of W.P.(C) 30977 of 2010 pending before the Hon'ble High Court of Kerala.
- c) To stay the arrear/disconnection notice dated 18.11.2023 demanding an amount of Rs. 48,065/- pending disposal of this Appeal.
- d) Pass such other orders, interlocutory or otherwise, which are deemed fit and proper in the interest of justice; and
- e) Award the costs of the proceedings.

Argument of the Respondent

The appellant M/s. Hill Side Nature Resort (Hotel) is a live HT IV (B) Commercial consumer of Kerala State Electricity Board Limited, with Consumer Number (LCN - 24/6055) under Electrical Section, Kattangal and the HT Agreement Authority is Electrical Circle, Kozhikode. As per the HT Agreement executed by them, Kerala State Electricity Board Limited is

bound to collect current charges including Electricity Duty (a component levied by the State Government as per Electricity Duty Act 1963) @ 10% Energy Charge amount for the quantum of energy consumed. The Interim Order dated 13.10.2010 (Exbt. R1) in W.P.(C) No.30977/2010 is not applicable to the petitioner, since they were not included in the list of petitioner. Subsequently, produced by Association of Approved and Classified Hotel of Kerala on the aftermath of the above said interim order.

Kerala State Electricity Board Limited is not bound to extend any reduction in current charge bills (including duty portion) issued by it, unless and otherwise the Tourism Department in Government of Kerala, pay the short remitted amount as claimed by the petitioner as compensation in advance as per Section 65 of Electricity Act, 2003 or Specific Government Orders from the Department concerned is required entitling the petitioner to remit 10 Ps. per unit of energy consumed upto 31.03.2023 and 5% of energy charges with effect from 01.04.2023 in accordance with Electricity Duty Act, 1963 and its subsequent amendments. As there exist no Government Orders entitling this petitioner for the said benefits they are bound to remit 10% of the price of energy charges from the date of connection itself. Though Kerala State Electricity Board Limited is bound to collect duty amount as per Section 4 of the Electricity Duty Act 1963 and its subsequent amendments, however by mistake the short remitted portion of duty portion was marked as dispute in our billing software based on aforesaid Interim Order produced by them. The collected duty portion was transferred to Government through book adjustments. The Electrical Inspectorate Department in State Government has not taken a concrete step in settlement of Electricity Duty Case filed by HT consumers or not given specific directions that duty may be levied from the petitioner hotel similar to that of Industrial Consumers. This creates unnecessary accumulation of arrears in the Books of Account of Kerala State Electricity Board Limited.

Meanwhile an Arrear Cum Disconnection Notice dated 18.11.2023 was sent to the petitioner due to non-marking of short remitted portion for the period from 06.06.2022 to 06.11.2023 amounting Rs.48,065/- as 'Dispute' in the Billing Software (Exbt. R2). As far as Kerala State Electricity Board Limited is concerned no short remitted amount by the petitioner is to be marked as 'Dispute', since the Interim Order dated 13.10.2010 in W.P.(C) No.30977/2010 is not applicable to them and the date of energisation of the petitioner hotel falls on 24.03.2012, i.e., after the date of interim order dated 13.10.2010. The entire duty arrear amount is Rs.7,82,263/- as on date is actually non-dispute amount, since the petitioner has no locus standi for availing the benefit of Interim Order dated 13.10.2010. The Government Order dated 11.07.1986 (Exbt. R3) issued by the State Government prior to the enactment of Electricity Act 2003 (Based on this Government Order the petitioners of W.P.(C) No.30977/2010 sought relief from the Hon'ble High Court). If the State Government intended to extend the benefit of Industry to Tourism Sector for those eligible applicants the relief in Electricity Duty can be extended only in accordance with Section 65, Electricity Act, 2003 or amendments in Electricity Duty Act, 1963 is required, regarding levy of duty, so as to obtain the benefit for the class of consumers the petitioner belongs.

In this case the petitioner is not even selected as a beneficiary by the Committee envisaged in the Government Order and hence they are not eligible for the benefit of Electricity Duty applicable to Industrial Consumers. On plain reading of Government Order it is understood that no one become automatically eligible for the concessions or incentives as applicable to Industrial Sector from time to time which includes electricity duty charges, on the other hand a Committee will decide the beneficiary on case by case. The petitioner is a HT IV B Commercial Consumer and hence not comes under the purview of tariff and Electricity Duty applicable to Industrial Consumers and hence they are duty bound to remit 10% of the energy charges as Electricity Duty as demanded by Kerala State Electricity Board Limited. The petitioner is not entitled as beneficiary of the Government Order dated 11.07.1986 (Exbt. R3) issued by the Tourism Department in State Government for the extension of relief in Electricity Duty. Government Order dated 11.07.1986 extending the benefit of relief in Electricity Duty clearly mentioned about a Committee, which is to be selected the beneficiary for the relief as claimed by the petitioner. No orders from the Government recommended by the Committee entitling the petitioner exists and hence Kerala State Electricity Board Limited has to collect the Electricity Duty in full and transfer the same to the Government.

The direction of Interim Order in W.P.(C) No.30977/2010 dated 13.10.2010 is only applicable to its petitioners and the petitioner consumer was not at all existed as the date of Interim Order. The Interim Order is applicable only to M/s. Woodlands Hotel, even though no Government Orders entitling them as a beneficiary of Government Order dated 11.07.1986 which is general order in nature.

The Hon'ble Forum kindly be noted that the petitioner misinterpreted the Interim Orders and claimed that they are also eligible for Interim Orders of the Hon'ble High Court, even though they came into existence as HT consumer only on 24.03.2012. The Electricity Duty Act 1963 and its amendments are not applicable to the petitioner, since no intimation from the State Government treating M/s. Hill Side Nature Resort as a beneficiary of the Government Order dated 11.07.1986 which considered Tourism as an industry. If any such as intimation has received from the Government, the same can be taken up by Kerala State Electricity Board Limited with Government either for the implementation of DBT or requesting for compensation amount in advance as per Section 65 of Electricity Act 2003 in the absence of Government direction to demand electricity duty applicable to industrial consumer from the petitioner. The date of connection of the petitioner consumer was on 24.03.2012 and hence they have no locus standi to claim the benefit of Interim Order of the Hon'ble High Court of Kerala.

The Interim Order dated 13.10.2010 (Exbt. R1) in W.P.(C) No.30977/2010 is not applicable to the petitioner, since they were not included in the list of petitioners, subsequently produced by Association of Approved and Classified Hotels of Kerala on the aftermath aforesaid Interim

Order. The entire duty portion of the petitioner will come under non-dispute category. The petitioner is a HT IV (B) Commercial Consumer and will not come under the purview of interim order dated 30.10.2010 (Ext.R1). The petitioner was to remit the duty arrears since the date of energisation itself. The Electricity Duty Act 1963 and its amendments are not applicable to the petitioner, since no intimation from the State Government treating M/s. Hill Side Nature Resort as a beneficiary of the Government Order dated 11.07.1986 which considered Tourism as an industry. If any such as intimation has received from the Government, the same can be taken up by Kerala State Electricity Board Limited with Government either for the implementation of DBT or requesting for compensation amount in advance as per Section 65 of Electricity Act 2003 in the absence of Government direction to demand electricity duty applicable to industrial consumer from the petitioner.

Interim Order in W.P.(C) No.30977/2010 is not applicable to the petitioner. Contention raised by the consumer is not at all sustainable. The Interim Order is applicable only to M/s. Woodlands Hotel, even though no Government Orders entitling them as a beneficiary of Government Order dated 11.07.1986 which is general order in nature. The Hon'ble Forum kindly be noted that the petitioner misinterpreted the Interim Orders and claimed that they are also eligible for Interim Orders of the Hon'ble High Court, even though they were came into existence as HT consumer only on 24.03.2012.

An arrear notice amounting to Rs.48,065/- has been served to the petitioner. The short remitted duty portion of the petitioner was marked as 'Dispute' from the very beginning of its energisation i.e, from 24.03.2012. Due to this mistake happened on our port an accumulated arrear to the tune of Rs.7,33,179/- is also pending against the consumer as duty arrear due to the KSEBL. The same is not reflected in the arrear notice issued with Ext.R2. Remittance made on a particular demand will not settled as such. As Regulation 133 of Kerala Electricity Supply Code 2014. All payments made by the consumer shall be adjusted in the following order or priority.

- (i) Interest on electricity duty arrears.
- (ii) Electricity duty arrears.
- (iii) Interest on electricity charge arrears.
- (iv) Electricity charge arrears.
- (v) Dues of current month.

Kerala State Electricity Board Limited is bound to collect duty amount as per Section 4 of the Electricity Duty Act 1963 and its subsequent amendments. annexure notice issued is in order. Remittance made by the consumer is appropriated as per Regulation 133 of Kerala Electricity Supply Code 2014. W.P.(C) No.30977/2010 is not applicable to this consumer. The date of connection of the petitioner consumer was on 24.03.2012 and hence

they have no locus standi to claim the benefit of Interim Order of the Hon'ble High Court of Kerala.

Therefore the arguments arrayed by the petitioner to claim the benefit of Interim Order are not justifiable and the case may be dismissed being devoid of merit and this Hon'ble Forum may advise the petitioner to the settlement of duty arrears in the consumer's account accumulated to the tune of Rs.7,33,179/- including Rs.48,065/- in the bill issued on 18.11.2023. Also it is pointed out that Kerala State Electricity Board Limited is a Public Sector Undertaking and it functions as per rules and regulations as established by the statutes. Considering the contentions of the petitioner challenging Regulations of Kerala Electricity Supply Code 2014 and Conditions of Electricity Duty Act 1963, the petition No.58/2024 filed by M/s. Hill Side Nature Resort may be dismissed with cost.

Analysis and findings

Hearing of this petition was held by the Ombudsman on 25/10/2024 at O/O The State Electricity Ombudsman, D.H Road & Foreshore Road Junction, Ernakulam Dist. The appellant is represented by Adv.Rajesh Vijayendran and respondent are represented by Shri.Asokan, Sr.Supt. SOR and AEE Electrical Subdivision, Kunnamangalam, Kozhikode.

The appellant have availed an HT power connection from the Licensee for the purpose of running a 3 Star Hotel named M/s Hill Side Nature Resort through the Electrical Section, Kattangal and an HT agreement was executed with the Dy.Chief Engineer , Electrical Circle, Kozhikode. The power connection was energised on 24/03/2012 under the tariff HT IV B. The case in hand is about the arrear cum disconnection notice served on 18/11/2023 claiming Rs. 48,065/-. The respondent had admitted that the arrear is for a period from 06/06/2022 to 06/11/2023. All the consumer have to pay electricity duty which is levied by the State Government as per the Electricity Duty Act 1963. The rate fixed by the Government is at 10% of the energy charges which is billed by the Licensee and payable to the Government.

During 1986, based on the direction form the Government of India, State Government has agreed to consider the tourism sector as the industry as per the Go 224/86/GAD dated 11/07/1986 tourism sector.The classified hotels (1 to 5 star) are eligible for this concessions. Further a committee has been constituted to decide on the eligibility of concessions. Government of Kerala power (c) department has issued an order stating that the 'High tension Industrial consumers have to pay Electricity duty @10 paise per unit instead of @10% of energy charges vide order no.208/201/PD dtd 31/08/2010 Here the question is whether this Government order is automatically applicable to all Hotel or each case is to be decided by the

special committee? Any way this matter is pending in the Hon'ble High Court of Kerala, and hence nothing could be decided in this case. The Association of Approved and classified Hotels of Kerala has filed the case to Hon'ble High court of Kerala WP© 30977/2010 and an interim order was obtained from the court. The interim order state that the petitioner shall pay the electricity duty @ 10 paise per unit and the liability of payment of electricity duty of 10% of energy charges will be decided in the writ petition. The respondents argue that this court order is not applicable as this Hotel is commissioned only after the interim order and hence the appellants were not a member to Association. The Hotel Hill Side is a hotel 3 star classified and they obtained the certificate issued by Ministry of tourism. Their hotel is also a member of the Associations of Approved and Classifieds Hotels Kerala. Further the association have submitted the statement to the court on 19/10/2021 with the list of member of the Association and in which this appellants hotel also included.

The interim order of the Hon'ble High court of Kerala states that the petitioner shall pay @10 paise/ unit. The petitioner is an association, then it is applicable to its members. Then the payment of Electricity duty is to be decided by the court. The respondent states that the total arrears would be Rs. **7,82,263/-** Then the arrears cum disconnection notice is issued only for Rs. **48,065/-** The respondent is totally failed to explain the logic behind that. The Government of Kerala has revised the electricity duty from 10 paise/unit to 5% of the energy charges vide notification dated 17/03/2023. Then the appellants was stated that they were paying the electricity duty at the rate 5% of the energy charges. The arrears worked out is for a period from **06/06/2022 to 06/11/2023**. If the appellants was making the payment from April 2023 onwards @ 5 % per energy charges then how the arrears amount arises from April 23 to Nov 2023.? The Licensee was not able to explain the reason also. During the hearing the Licensee was asked to submit the details of the list of eligible agencies under the tourism sector decided by the committee formulated as per the order dated 11/07/1986. This was also not produced by the Licensee and hence it is not clear whether any such decision was taken by the committee. Then the argument of the Licensee that the eligibility it to be decided by the committee is not have any stand.

The respondent had agreed that this is a concession and hence Section 65 of the Electricity Act 2003 is applicable as such Government has to compensate the difference in charge. Actually this is not a concession. This is the eligibility of the consumer as per the change of category by the Government Order. The relevant clause as per the G.O dtd. 11/07/1986 as below.

1. *The Government of India, with a view to developing tourism in the State, having suggested that Tourism can be declared as an "Industry".*

Government after considering all the aspects of the case are pleased to accept this recommendation and hereby order that "Tourism" will be treated as an 'Industry'. This will enable those engaged in tourism promotional activities in the state to become automatically eligible for the concessions /incentives as applicable to Industrial sector from time to time.

2. *The concessions available to the tourism sector will be the following:*

- i) Subsidy for preparation of feasibility/project report.*
- ii) Investment subsidy limited to 10% thereof*
- iii) Incentive for training local; manpower.*
- iv)Augmenting availability of Funds from state financial Corporations.*
- v)Concession in electricity and water charges.*

1. Further this is the duty which is due to the State Government. The Government was decided to forgo the amount in order to promote the tourism industry, and as such the Section 65 is not at all applicable. However it is very clear that the appellant is also eligible to get the benefit of the Interim Order of the Hon'ble Court dtd 13/10/2010 and the applicability of the duty will be as per the decision of W.P.(C) No. 30977/2010.

Decision

On verifying the documents submitted and hearing both the petitioner and respondent and also from the analysis as mentioned above, the following decision are hereby taken.

2. The Licensee may raise the demand of electricity duty arrears on the appellant on getting the verdict from the Hon'ble High Court of Kerala on the writ petition W.P.(C) No. 30977/2010.
3. No other costs ordered.

ELECTRICITY OMBUDSMAN

No. P/058/2024/ _____ dated: _____

Delivered to:

1. Shri.P.N.Krishnadas, M/s. Hillside Nature Resort, Near NIT, Kariyakulangara, Mukkam,Kozhikode - 673602
2. The Special Officer (Revenue), Kerala State electricity Board Limited, Electrical Circle, Thiruvananthapuram
3. The Assistant Executive Engineer, Electrical Circle, KSE Board Limited, Kunnamangalam, Kozhikode (DT).

Copy to:

1. The Secretary, Kerala State Electricity Regulatory Commission, KPFC Bhavanam, Vellayambalam, Thiruvananthapuram-10.
2. The Secretary, KSE Board Limited, Vydhyuthibhavanam, Pattom, Thiruvananthapuram-4.
3. The Chairperson, Consumer Grievance Redressal Forum, Vydhyuthibhavanam, KSE Board Ltd, Gandhi Road, Kozhikode - 673011.