

## **THE STATE ELECTRICITY OMBUDSMAN**

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### **Appeal Petition No. P/039/2025 (Present A. Chandrakumaran Nair) Dated: 31-07-2025**

Appellants : Shri.Biju Itty & Smt. Jessy Biju  
Represented by Shri.Benny Thomas  
Aiswarya Rubber Works  
Neendor P.O, Kottayam-686601

Respondent : The Assistant Executive Engineer  
Electrical Sub Division,  
KSE Board Ltd., Ponkunnam  
Kottayam(DT)

## **ORDER**

### **Background of the case**

The petitioner Shri. Benny Thomas is the representative of the Owner of the property. The property is owned by Shri. Biju Itty and Smt. Jessy Biju. There is an LT three phase service connection bearing consumer no. 1157495006926 registered in the name of Vincent M.K (Major), Mattappallil, Lakkattoor under LT IV A tariff for an Industrial Manufacturing unit. The property along with industrial unit was sold out by Mr. Vincent and now it is owned by Shri. Biju Itty & Smt. Jessy Biju. Shri. Benny Thomas has taken this premises and the buildings on lease for running an industry which produces the Rubber blocks under the name Aiswarya Rubbers. The LT three phase power availed from the Licensee for the functioning of the industry with connected load 53 KW. This petition is filed by the present owner and represented by Shri. Benny Thomas. On 22/10/2024, the APTs unit of Kottayam along with the officials of the Electrical Section, Kooropada had conducted a surprise inspection of the meter panel and the installation of the said factory. They found that the CT used is with CT ratio 200/5 and then

multiplication factor would have been 40. The billing of this consumer was done considering the MF as 20 instead of 40. The meter replacement of this connection was done on 04/01/2019 and the data base would have been corrected after the meter replacement. The MF of the CT also would have been wrongly entered during this time. Then the short assessment bill have been served to the consumer for Rs. 12,48,292/- for a period from 02/2019 to 10/2024 around 5 years and 9 months. The consumer had objected the short assessment bill and filed the petition to CGRF and CGRF issued order dated 29/03/2025 on completing the procedures. Aggrieved by the order of CGRF, this appeal petition is filed to this authority.

### **Arguments of the Appellant**

The petitioner is a consumer under Electrical Section Kooroppada with Consumer No: 1157495006926 under LTIVA Tariff with connected load 53 K.W. The contract demand opted as 59 KVA. Demand based tariff is applicable in the premises. Three current transformers are connected by the Licensee KSEBL in each phase without serial number, Multiplication Factor indicated, or the nameplate with make etc. During the inspection conducted in the premises on 22/10/2024 it is alleged to have detected that the multiplication factor of 3 Nos of current transformers were of 20 instead of 40 and billed with. In other words current transformers were of the ratio 200/5 Ampere. The position taken by the KSEBL is that the energy meter was replaced on 04.01.2019 but the current transformers were not changed 04.01.2019. If that is the case then who changed the C.T ratio from 40 to 20 on interfering with the pass word locked data base of the KSEBL. There is no case for KSEBL, that this petitioner/ consumer has done any mischief. This being the position, what is the mistake, how it occurred, when it occurred who contributed to this unnecessary interference with the data system what is the permanent cure etc has to be ascertained by the Licensee especially in the backdrop of the strict instructions from Hon'ble Forum, Appellate Authority and Hon'ble High Court of Kerala consistently pronounced in the matter from time to time. Yet the responsible authorities of KSEBL are shamelessly passing orders without any introspection on the above lines intimidating the consumer with burden to pay relying on regulation 134(1) and decision in Civil Appeal No: 1672/20 and 7235/2009. Which finds no application in the instant case for the reason that Licensee fails to establish the date of installation of current transformer in the Appellant's premises convincingly. Therefore it is humbly prayed before this Hon'ble Ombudsman that it is high time to fix responsibility and ask the Licensee to produce all required documents relating to statutory compliance upon which only the Licensee is entitled to render its service to the consumers. The present carrot and stick

policy dismally failed to bring results. Hence wielding stick alone will bring required results at this point of time.

As per Regulation 2(p) of Central Electricity Authority (Installation operation of Meters) Regulation 2006 the definition of "Meter" includes current Transformer also. There is no dispute regarding the fact that the energy meter includes C.T. also. Therefore the claim that the C.T was not tested or changed on replacing the energy meter on 04.01.2019 cannot be admitted under any circumstances. As per Regulation 113(1) "It shall be the responsibility of the licensee to satisfy itself regarding the accuracy of the meter before it is installed and licensee shall test them or get them tested in an accredited laboratory or in an approved laborator. The installation of the meter and C.T. shall be provided on the face of records that is "Meter particular sheet be maintained in the premises as well as with the Licensee. as per regulation 109 (12) of the Kerala Electricity Supply Code 2014. Adherence to the above regulation may be put to strict proof by this Hon'ble Ombudsman.

As per Regulation 113(6) of the Kerala State Electricity Supply Code 2014 "*The Licensee shall conduct periodical inspection or testing or both of the meters as per the following schedule.*

LT3 phase meters - once in every three years

HT or EHT meters including maximum demand indicator (MDI) once in every year.

Since the petitioner is a demand based consumer it is stipulated that periodical testing and inspection shall be conducted every year and above factual position was admitted by the Hon'ble C.G.R.F. while passing order dated 29.03.2025 in OP No. 71/2024 filed by the Appellant. Further Regulation 113(3) "*The Periodical Testing of consumer meters shall normally be done at site*" The Regulation 113(7) read as follows "*whenever applicable current transformer and potential transformer and wiring shall also be tested along with the meters.* Therefore the periodical testing of the meter is sine quo non for the licensee KSEBL. It is also stipulated as Regulation 109 (11) "The Licensee shall adopt a format of meter particulars sheet for recording the particulars of the meter at the time of installation and replacement. The regulation 109(12) insists that "The Licensee shall retain one copy of the meter particular sheet and its second copy, duly signed by the authorised representative of the licensee shall be given to the consumer under proper acknowledgement.

Non adherence to the above mandatory provisions by the Licensee KSEBL under Regulations 109 disentitles it from any claim on account of alleged

short assessment. The KSEBL has nothing to establish from their part to prove regarding the installation and replacement of the energy meters in the impugned premises except the erratic computer based data. No statutory records were maintained either with the licensee or at the consumer premises with respect to the installation and replacement of meter including C.T. While strict instructions were issued by this Hon'ble Forum, Ombudsman as well as Hon'ble High Court of Kerala with respect and statutory compliance by conducting periodical inspections to prevent recurrences of disputes regarding multiplication factor of Current Transformers. When the Licensee fails to comply with the statutory compliance stipulated it inhere no powers for short assessments. Thus the short assessment bill fails as no proof is available with respect to the under charging of the premises on reliance of statutory records. Further the consumer is not at all responsible for the tampering of the data records by its irresponsible and incompetent employees without any rationale. The KSEBL cannot sit upon on the colossal heap of lapses for statutory compliance and demand energy charges at its whims and fancy and ruin business on industries and claiming huge amounts all of a sudden. The alleged period of short assessment cannot be fixed on account of solid proof on account serious lapses from the part of the licensee KSEBL while there is bounden responsibility for strict and compliance statutory regulations on providing services related to supply of electricity.

In the version submitted by the Licensee the serial number of the C.T. connected in the premises on 15/02/2016 as 15284 but in the site mahassar prepared during the inspection conducted on 22.10.2024 no serial number or make of the C.T is mentioned. Therefore the date of installation of current transformer in the premises cannot be established convincingly as such there is no locus standi for issuing short assessment bills in the instant case. The disputed meter was tested/checked only on 22/10/2024, by the KSEBL since 04.01.2019 and it was alleged to be noted on inspection conducted on 22.10.2024, that there was an error in entering the Multiplying Constant (MC) where the MC was entered as '20' instead of '40'. The Licensee ought to have conducted a pre- commissioning test and the report ought to have been cross checked by the Accounts staff of the 1st Respondent office as well as the same was audited by the internal audit wing at statutory intervals. The Appellant cannot be saddled with huge bills for the failures from the part of Licensee for which statutory obligation is there for mandatory testing and inspections.

That the Licensee conducted the test of the disputed meter on 22.10.2024 only and accordingly without application of mind came to the conclusion the Accounts staff have wrongly entered the multiplying constant as 20 which is forthcoming from the meter reading as referred in provisional bill, this act of the Licensee clearly shows that the Respondents are passing on the liability,

on the Appellant/Consumer by covering up their negligence and so also mistake on their part and their officials for having not got rectified the same for over a period of 5 years and 8 months which is wholly perverse and abuse of process.d) The 1st Respondent who sat as an Assessing Officer should have taken the said facts into consideration and not by simply terming it as short claim charges which ought to have covered up the negligence acts of the Revenue staff of the 15 Respondent by shifting burden on the Appellant which is wholly illegal and unsustainable, therefore, the impugned demand made by the Respondent No. 1 for 12,48,292/- is liable to be quashed and also the period of assessment reduced by the Hon'ble Forum for 2 years also need to be interfered with as no evidence available with respect to the erection of C.T in the premises. The serial No, make, multiplication constants are not available with the Licensee and no evidence for installation of the same is available.

From reading Regulation 113 (6) of Conditions of Supply of Electricity 2014 in Distribution Licensees in the State of Kerala it emerges that the schedule of checking which is given in supply conditions of the Licensee every LT installation of Maximum Demand Indicator (MDI) is required to be checked once in every year. The installation of 59 KVA was never checked during all these disputed periods for 5 years and 8 months. Further no mandatory tests conducted on installing the meter. It is settled law that "no wrong doer should be enabled by law to take advantage of his own wrong doings". The Respondents representing KSEBL is a party to the agreement between himself and the Consumer. He cannot by violating the Kerala Electricity Supply Code 2014 regulations and put the Consumer into financial inconvenience taking advantage of his superior position. In the present case the wrong doings on the part of the officer of the KSEBL has caused serious financial inconveniences which are actual loss, physical, mental, emotional suffering, insults of injury or loss which have to be compensated by the erring official.

As per Clause 109 (11) of Conditions of Supply of Electricity in Distribution Licensees in the State of Kerala, the Licensee shall provide and maintain with the Consumer a meter particular sheet for recording the meter reading and inspections in the premises. But the Licensee herein has failed to produce such meter card as contemplated in the said clause. It is further stated that since the matter relates to the correctness of the meter it has been held by Hon'ble High Court of Kerala in various judgements that any unilateral decision about the correctness or otherwise of the meter should be referred to an Authority called Electrical Inspector. Even assuming that there exists a liability to pay back billing charges the liability could not have been more than 6 months prior to the deduction of incorrect reading in terms of Regulation 115(9) of Conditions of Supply of Electricity 2014 in Distribution Licensee in

the State of Kerala. In terms of Regulation 109 (11) of Conditions of Supply of Electricity 2014 in Distribution Licensees in the State of Kerala, the account section may be directed to place on record the service certificate issued at the time of service duly mentioning all the parameters as prescribed under the regulation. There is no such multiplying constant mentioned and there is no such definition under law to prove as to whether the meter reading (KWH) reflected in the meter is to be multiplied by the CT ratio. Raising the bill for the service connection on the basis of KWH by the concerned Meter Reader who was entrusted with the responsibility of reading the meter for raising the bills, the initial response of the Respondent as due to "technical reasons" is found to be rework of the Meter Reader. The concerned meter reader and the account section from whom an explanation should be called so as to ascertain the facts of the case. No departmental enquiring or fact finding mission conducted.

The short assessment bill was raised without any convincing proof regarding date of installation of current Transformer in the premises. There is no convincing evidence to prove that the CT with MF installed in the premises on a particular date. As per Sn 126 (5) of the Electricity Act 2003 stipulates in case period of assessment cannot be determined if shall be limited to one year. This dictum finds application in the particular context of this case. The Central Electricity Authority Metering Regulations 2006 Regulation 2(P) defines "Meter" means a device suitable for measuring indicating and recording consumption of electricity or any other quantity related with electrical system and shall include current Transformer. As per Regulation 115 (9) "In case the meter is found to be faulty revision bill on the basis of test report shall be done for a maximum period of six months". In the backdrop of serious omissions from the part of the Licensee in conducting periodical testing of the energy meter ever since its installation the Appellant prays to allow the appeal on quashing the short assessment bill and the order dated 29.03.2025 of Hon'ble CGRF Kottarakara in OP no. 71/2024 filed by this Appellant limiting the period of assessment unfairly to 2 years as the same were without any bonafides in the back drop of serious omissions and commission from the part of the Licensee KSEB Ltd in discharge its statutory obligations.

There is total failure from the part of Licensee KSEBL in complying statutory provisions and period of short assessment cannot be convincingly established on the face of records short assessment bill cannot be issued on the basis of inferences or fictitious ground. Since is not convincingly established about the period of assessment same bay be limited to six months or one year on the backdrop of as per Sn 126 (5) of Indian Electricity Act on which a dictum stands established when a period of assessment cannot be convincingly

established it may be limited to one year or on the basis of Regulation 115 (9) of Kerala State. Electricity Supply Code Revision bill for a period of six months can only be allowed on the basis of statutory violations quashing of the entire bill also may be considered by this Hon'ble Authority and provide appropriate reliefs to this Appellant as this Hon'ble Authority may deem fit.

## **Arguments of the Respondent**

The LT Three-phase service connection under the Electrical Section, Kooropada (Consumer No. 1157495006926), is registered in the name of Mr. Vincent M. K. (Major), Mattapalli, Lakkattor P.O., under the LT IV A tariff with a connected load of 53 kW. This connection was sanctioned for an "Industrial Manufacturing Unit." According to *Section 2(15) of the Electricity Act, 2003* "consumer" means any person who is supplied with electricity for his own use by a licensee or the Government or by any other person engaged in the business of supplying electricity to the public under this Act or any other law for the time being in force and includes any person whose premises are for the time being connected for the purpose of receiving electricity with the works of a licensee, the Government or such other person, as the case may be; In this case, Mr. Benny Thomas, currently operating a rubber mat manufacturing unit named Aiswarya Rubbers at Thottathil House, Neendoor P.O., Kottayam, is not a registered consumer. The licensee was unaware of the transfer of usage until a field inspection, and no documentation has been provided indicating when Sri.Benny Thomas took over the premises.

Due to the lack of such records, it remains unclear who was present at the premises during the meter replacement on 04.01.2019 by the sub-engineer of the licensee. A surprise inspection was conducted on 22.10.2024 at 1:15 PM by the Sub Engineer, Electrical Section, Kooropada, along with the APTS unit from Kottayam. The inspection revealed a short assessment in energy charges caused by an incorrect multiplication factor (MF) of 20 being applied instead of 40 from 02/2019 to 10/2024. A site mahazar (Exhibit E1) was prepared and acknowledged by the consumer. During the inspection the energy meter was of Genus Power Infrastructures Limited, 3 phase CT Connected digital TOD Meter, Serial No: 4337211, Capacity 3×240 V,3x(-/5A), Meter constant 12000 impulse/KWH.

Reading during the time of inspection:

Zone 1: 7368 KWH,0.964 KVA  
Zone 2: 1115KWH,0.471KVA  
Zone 3: 1017 KWH, 0.309 KVA

For detailed examination of the performance of the energy meter and energy

recorded, loads connected by the consumer were isolated and a load of approximately 5 KW capacity of single-phase heater load was connected and noted currents in the meter and the current recorded in tong tester were as follows.

Phase	Voltage (V)	Current (A)	Load (W)	Current recorded in Tong Tester
R(1)	239.8 V	0.51*CT Ratio	0.135*CT Ratio	20.2 A (i.e.0.51*40)
Y (2)	241.5 V	0.512*CT Ratio	0.132*CT Ratio	20.7 A (i.e.0.51*40)
B (3)	240.1 V	0.52 * CT Ratio	0.131*CT Ratio	20.6 A (i.e.0.51*40)

The above reports reveal that the current transformer (CT) installed at the premises is rated at 200/5 amperes. However, in the regular energy charge bills issued to the consumer, the multiplication factor (MF) was recorded as "20" instead of "40." A sample bill from October 2024 (Exhibit E2) reflects this error.

As per Regulation 134 (1) of the Kerala Electricity Supply Code 2014, *"If the licensee establishes, either by review or otherwise, that it has undercharged the consumer, the licensee may recover the amount so undercharged from the consumer by issuing a bill. In such cases, at least 30 days shall be given to the consumer for making payment of the bill."* This regulation provides legal support for the recovery. A short assessment bill dated 29.10.2024 for Rs. 12,48,292/- (Rupees Twelve Lakhs Forty-Eight Thousand Two Hundred Ninety- Two Only) was issued to the consumer. This bill was assessed for the period from 02/2019 to 26/10/2024, i.e., for 5 years and 8 months. Meter at the above premises had been faulty since 04/2018 and an average bill had been paid in the meantime. Since the current transformer (CT) was functioning properly, only the damaged electric meter was replaced on 04.01.2019 with a new one (serial number 4337211) The CTs, with serial number 15284 and of the wire wound type, remained unchanged as they were in proper working condition. Although the CTs were not changed, the MF was erroneously updated as 20 in the Oruma Net software during meter replacement. This discrepancy remained unnoticed, in part due to disruptions caused by the COVID-19 pandemic. It is admitted that the serial number is not available on the current transformer installed at the premises. The serial number has faded due to age.

Hon'ble Forum may kindly note that, for 8 years, the licensee has only been installing CTs with the Resin Cast type. The CTs of Wire Wound Type which is very old type, installed at the premises remained unchanged since 15.02.2016. Those CTs are still in this building unchanged. This fact is documented in the site mahazar, which was acknowledged by the consumer. No evidence has been produced indicating wilful negligence by KSEBL. The absence of CT



verification during the pandemic does not equate to deficiency in service, particularly since the issue was later identified and corrected in accordance with statutory provisions. According to the Oruma Net report, the serial number of the CT connected at the premises since 15.02.2016 is 15284 . It is admitted that the serial number is not available on the current transformer installed at the premises. The serial number has faded due to age. The details available with the OrumaNet software are marked as Exhibit E6. The consumer profile, with all information, is enclosed herewith as Exhibit E7. Based on the reading pattern and reading history, it is evident that no meter change has occurred since 04.01.2019. The multiplication factor in the OrumaNet Software has now been corrected to 40, without any physical change to the current transformer.

The short assessment bill issued to the consumer was not related to a period where the meter was faulty. The accuracy of the meter is not the reason for the short assessment. The incorrect entry of the multiplication factor was an unintentional oversight by the licensee. The licensee is entitled to recover the undercharged amount in accordance with Regulation 134 of the Kerala Electricity Supply Code 2014. It is understood that such shortcomings in adherence to Regulations 109 and 113 of the Kerala Electricity Supply code 2014 will not prevent the licensee from recovering the undercharged amount under Regulation 134. The short assessment pertains not to a faulty meter but to undercharging due to an incorrect MF. This is supported by Supreme Court judgments in *Prem Cottex vs Uttar Haryana Bijli Vitran Nigam Ltd.* (CA Nos. 1672/2020 & 7235/2009), which validate recovery of such escaped assessments. Additionally, in *Ajmer Vidyut Vitran Nigam Ltd. vs. Rahamatullah Khan* [CA No. 1672/2020], the Supreme Court held that the limitation period for recovery begins upon discovery of the error, not at the time of occurrence. This legal view has also been affirmed by the Hon'ble High Court of Kerala in W.P.(C) No. 40909 of 2024, which held that short assessment bills do not constitute "deficiency in service", especially where no penalty is imposed.

The consumer has paid only half of the electricity charges for his consumption. The licensee has demanded the short-collected current charges for the actual consumption, without any interest or penal charges, in accordance with the prevailing rules and regulations. The licensee has acted in accordance with the applicable regulations and has taken corrective measures regarding the meter replacement. The error in the multiplication factor was an inadvertent oversight, and the licensee is entitled to recover the undercharged amount under Regulation 134 of Kerala Electricity Supply Code 2014. Mr. Benny Thomas, currently operating a rubber mat manufacturing unit named Aiswarya Rubbers at Thottathil House, Neendoor P.O., Kottayam, is not a registered consumer. As a result, it remains unclear who was present at the premises when the sub-engineer, appointed by the licensee, replaced the faulty meter on 04.01.2019.

The meter was replaced in accordance with the guidelines set forth in Regulation 109 of the Kerala Electricity Supply Code 2014 (stands amended from time to time). After the replacement, details of the meter change were recorded and stored in the meter changing register at the section office, based on the data sheet returned from the field. It is also submitted that there are technical challenges in storing and maintaining the data sheet from the field due to the large volume of faulty meters that need to be replaced. The complainant approached the IGRC at both Sub-Division and Circle levels. Their complaints were disposed of via Order Nos. DB No. 64/ESD- PNK/2024-25/100 and IGRC/ECP orders/2024-25 respectively. The complainant filed OP No.71/2024 before the honourable CGRF Kottarakkara and the forum set aside the bill and directed to issue a fresh assessment in accordance with regulation 152 of Kerala Electricity Supply code 2014. Statement of Facts submitted before the honourable CGRF Kottarakkara.

The consumer had accepted regular bills post-meter replacement without raising disputes. No objections were raised by Mr. Vincent M. K. or Mr. Benny Thomas regarding consumption or billing patterns. CTs are used to measure current flow and are essential for metering in high connected load, higher-current applications as per CEA Regulations. The Short assessment bill issued to the consumer was for the 'escaped amount' aroused due to a 'mistake'. There is no 'deficiency in service' from the part of licensee. Either any procedural errors in Regulation 109,113 or any deficiency in service doesn't prevent the licensee from recovering the undercharged amount under regulation 134 of the Kerala Electricity Supply Code 2014. The demand for recovery is in accordance with the legal provisions and precedents set by the Hon'ble Supreme Court. Therefore, based on the established facts, regulations, and legal precedents, the short assessment bill is valid, and there is no deficiency in service on the part of the Licensee. The matter should be resolved in favor of the licensee, as all necessary procedures have been followed and the recovery is justifiable.

According to the OrumaNet report, the current transformer (CT) bearing serial number 15284 has been in service at the premises since 15.02.2016. It is, however, admitted that the physical CT currently installed does not display any visible serial number. The present dispute stems from an incorrect entry of the multiplication factor (MF) in the OrumaNet system during a meter replacement process. As a result, billing was mistakenly done using an MF of 20 for the period from 04/2019 to 10/2024, while the correct MF of 40 was applied both before and after this period. Details of the CT installed at the premises, according to the software records, are marked as Exhibit E5. There has been no change to the CT since December 15, 2016. This has been substantiated by the reading entry from the CT Meter reading register. These clearly indicate that the CT ratio has consistently been 200/5, corresponding

to an MF of 40. All regular current charges during the above period were remitted by the consumer without any protest. In accordance with Regulation 134 of the Kerala Electricity Supply Code, 2014, which governs undercharged and overcharged bills: *"If the licensee establishes, either through review or otherwise, that a consumer has been undercharged, it may recover the undercharged amount by issuing a bill, granting the consumer at least thirty days for payment."* The documentary evidence submitted establishes that there was a clear case of undercharging from April 2019 to October 2024. Accordingly, the licensee is legally entitled to recover the undercharged amount under the provisions of Regulation 134. The absence of strict compliance with Regulations 109 and 113 of the Supply Code regarding system entries does not preclude such recovery, especially when supported by substantive documentation. In support of the licensee's entitlement to recover undercharged amounts, the Hon'ble Supreme Court in Ajmer Vidyut Vitran Nigam Ltd. v. Rahamatullah Khan [CA No. 1672/2020] held that: *"Section 56(2) of the Electricity Act, 2003 does not bar the licensee from recovering undercharged amounts arising due to a bona fide error."*

## **Counter Argument of the Appellant**

Besides the above documents Hon'ble Authority may kindly notice that in the site Mahazzar dated 22/10/2024 prepared by the officer of the Licensee it is mentioned that “ പരിശോധന സ്ഥാപനത്തിന്റെ നടത്തിപ്പുകാരനായ ശ്രീ.ബെന്നി തോമസിന്റെ സാന്നിധ്യത്തിൽ നടത്തിയിട്ടുള്ളതും, പരിശോധന വിവരങ്ങൾ അദ്ദേഹത്തെ ബോധ്യപ്പെടുത്തിയിട്ടുള്ളതുമാണ്.”

Over and above the Internal Grievance Redressal cell of KSEBL heard me twice and passed the following orders.

Authority conducted hearing	Order details
(1) Assistant Executive Engineer Electrical Sub Division, Ponkunnam	DB No.64/EDD-PNKM/2024-25/100 dated 18/11/2024
(2) Deputy Chief Engineer Electrical, Pala	No. I GRC/ECP/Orders/24-25 dated 05.12.2024

Besides the above orders the Hon'ble CGRF Kottarakara also passed order dated 29/03/2025 in OP No. 71/2024 filed by this Appellant in the Subject matter on fully accepting the Appellant as a consumer.

Since the matter stands already decided by virtue of the documents of the Licensee KSEBL itself, tremendous malafides has to be observed in the matter of raising objection regarding the question of Appellant as a consumer of Licensee as foregone conclusions were already accepted and recorded by the Licensee itself. Therefore at this belated point of time to defeat the end of

justice the Licensee is raising the above aspect. The contention of the Licensee is that they are entitled to issue the short assessment bill under Regulation 134(1) of the Kerala Electricity Supply Code.

In order to issue the impugned bill the Licensee has to establish without any doubt that the premise was undercharged without doubt for the period 02/2019 to 10/2024. During the inspection on 22/10/2024 it is recorded in the site mahassar “മീറ്ററിന്റെ അനുബന്ധം ഉപകരണങ്ങളായ ഓരോ ഫേസിലും, ഓരോ കറണ്ട് ട്രാൻസ്ഫോർമർ (CT)സ്ഥാപിച്ചിട്ടുണ്ട്. ആയതിനാൽ മീറ്ററിൽ രേഖപ്പെടുത്തുന്ന കറണ്ട് (A) ലോഡ് (KW) ഡിമാൻഡ് (KVA), ഉപഭോഗം (KWH), എന്നിവ CT യിലൂടെ അനുപാതം (Ratio) കൊണ്ട് ഗുണിച്ചാണ് ഇവയുടെ യഥാർത്ഥ മൂല്യം കണക്കാക്കുന്നത്. ഇവിടെ സ്ഥാപിച്ചിരിക്കുന്ന CT കൾ wire wound type am CT agla name plate details, CT ratio മുതലായവയൊന്നും രേഖപ്പെടുത്തിയിട്ടില്ല”.

Being that is the case the Licensee KSEBL has taken an awkward position in their version that CT is with serial number 15284. This is against the findings in the mahassar and also there are three numbers of CTS connected in the premises. This reveals the high level of inefficiency and irresponsibility in managing the basic and rudimentary affairs by a Licensee. The Licensee is yet to record the serial number, the manufacturer and make of the CT. The above callous approach disentitles if from issuing short assessment bill under the pretext of undercharging without any convincing proof regarding date of installation of C.T. is in the premises. The case of KSEBL is that they have replaced the energy meter on 04.01.2019 but the current transformer was not changed at that time. This goes against the definition provided under Center Electricity Regulations 2006 which clearly provides current transformer as an integral part of the energy meter and there is no standalone existence for C.T other than meter.

It is incumbent upon the Licensee to test the energy meter with C.T prior to its installation and details kept with the Licensee with acknowledgment copy to the consumer. The failure in this regard results in statutory violations. Apart from this KSEBL contents that on 14.01.2019 they haven't changed the current transformer but changed the multiplication factor in the computer data system resulting in the anomaly. The computer data and software exclusively maintained by KSEBL and its officers and password locked. It is the primary duty of the KSEBL to ascertain who interfered and tampered their password locked data under what intention and authority and caused alleged loss to them and who is the officer responsible and who supervised this tampering. There is no domestic enquiry conducted in this regard and yet two internal grievance redressal authorities passed orders in this regard without discharging their primary responsibility. It is not in the interest of KSEBL to

treat this issue casually and burden the consumer with huge bills which will result in the closure of the industrial unit.

The first covid case was reported in Kerala on 11.03.2020. The lockdown period was from 25.03.2020 to 31.05.2020. The pandemic period was over by April, 2021. Yet KSEBL is blaming Covid as the reason for not conducting statutory inspections from 04.01.2019 to 26.10.2024. The Appellant being a demand based consumer the installations and energy meter to be inspected annually by the Licensee the Hon'ble CGRF Kottarakara while disposing OP No. 07/2024-25 has mentioned the above factual position in the order. There is no statutory records available with KSEBL to convincingly establish the period from which short assessment occurred. The Licensee failed to establish short assessment on the face of records and resorts to guess works and this result in irreparable hardship and injury to the Appellant.

Therefore on the basis of the above this Appellant prays for a true and fair approach to the entire factual positions and statutes and this Hon'ble Authority may pleased to allow the relief prayed in the Appeal on the basis of the arguments at the time of hearing and detailed argument note to be submitted.

## **Analysis and findings**

The hearing of this appeal petition was conducted on 10/07/2025 at 10:30 p.m. at the KSEB IB, Pallom, Kottayam (dt). The hearing were attended by the appellants representatives Shri. Benny Thomas and Adv.Baiju Sebastian and the respondent, Sri.Anusmitha K Sadanandan, Assistant Executive Engineer, Electrical Sub Division, Ponkunnam,Kottayam (Dist.) and Shri. Rejitha R.P, Nodal Officer, Ele.Circle,KSEB Ltd., Pala, Kottayam dt.

The service connection in which this petition was filed in the name of Vincent.M.K (Major) who was the owner of the premises and the industry. The property is now owned by Shri. Biju Itty and Smt. Jessy Biju. The said premises and the industry is taken on lease by Shri. Benny Thomas who is running the Industry. The service connection is not transferred to the present owners. The present owners has to take necessary steps for the transfer of ownership. As per the records the connection is existing since 09/2013. The service connection was connected to CT meter and CT ratio was 200/5 and hence the M.F was 40. In the data submitted by the respondent it is noted that the multiplication factor considered was 40 till the meter change on 02/2019. The last meter reading the previous meter was recorded on 02/2019 and then the MF mentioned is 40. Then while taking the regular meter reading for the billing since 02/2019, the MF was corrected in the

record as 20. The respondent stated that the meter replacement was done on 04/01/2019. The data sheet submitted shows that the meter unit change is on 02/2019. There is a contradiction in the statements and the data. The mahazar prepared during the APTs inspection states that the CT is a wire wound CT and no name plates and other details available in the CT. The respondent argue that the CT has not been changed along with the meter replacement. The old CT was connected to the new meter. Then as per the respondent the CT multiplication factor has not been changed. Then why the multiplication factor is corrected in the Oruma net data base? Who is done this mistake? As the name plate details are not available, the only way to ascertain the MF is by connecting a calibrated meter parallel to the existing meter and compare the reading. This is the process adopted by the Inspection team and accordingly the MF is found out as 40. The Electricity Supply Code 2014, **regulation 109** states about the installation of meters.

#### **109. Supply and installation of meters and circuit breakers**

*(10) Initial installation as well as replacement of the meter shall be done by a qualified employee of the licensee duly authorised for this purpose, in the presence of the consumer or his representative.*

*(11) The licensee shall adopt a format of meter particulars sheet for recording the particulars of the meter at the time of initial installation or replacement.*

*(12) The licensee shall retain one copy of the meter particulars sheet and its second copy, duly signed by the authorised representative of the licensee, shall be given to the consumer under proper acknowledgment.*

*(13) The consumer or his authorised representative shall also sign the meter particulars sheet.*

*(14) Subsequently, details of any faults in the meter, repairs, replacements etc. shall be entered in the meter particulars sheet by the licensee or his authorised representative.*

The regulation is very clear about the procedures to be adopted during the installation of meters or replacement of meters. There should be a format to be prepared showing the details of meter & accessories and copy of this data sheet should be signed by the Licensee and the Consumer. One copy of this data sheet should be given to the consumer. Here the data sheet is not prepared either during the initial installation or during the replacement. This is a clear violation of the regulation. If this data sheet would have been available, the data would have been entered correctly.

Then the regulation 113 of Electricity Supply Code 2014 stipulates about the periodical inspection of meters.

**113. Testing of meter**

**(2)** *The licensee shall also conduct periodical inspection or testing or both and calibration of the meters, as specified in the Central Electricity Authority (Installation and Operation of Meters) Regulations, 2006, as amended from time to time.*

**(3)** *The periodical testing of consumer meters shall normally be done at site.*

**(6)** *The licensee shall conduct periodical inspection or testing or both of the meters as per the following schedule:-*

<i>single phase meters</i>	<i>once in every five years</i>
<i>LT 3-phase meters</i>	<i>once in every three years</i>
<i>HT or EHT meters including maximum demand indicator (MDI)</i>	<i>once in every year</i>

As this service connection is an LT 3 phase connection, the meter would have been tested at least once in every 3 years. The Licensee has comfortably violated this regulation also. After the meter replacement on 01/2019, the inspection was conducted only on 10/24. The respondent again and again confirming that the CTs were not replaced during the meter replacement. But the data submitted by the respondent is totally confusing. The details are submitted below.

The particular of previous CT (History of CT connected to the Consumer)

**Consumer No. 1157495006926**

<b>Removed date</b>	<b>Meter MF</b>	<b>Meter addl group MF</b>	<b>OMF</b>	<b>Code</b>	<b>Owner</b>	<b>Item name</b>
15/02/2016	1	40	40	46322	KSEB	CT RESIN CAST 0.415KV 15VA CLASS 0.5 100/5 A
04/01/2019	1	40	40	463236	KSEB	CT RESIN CAST 0.415KV 15VA CLASS 0.5 100/5 A
23/10/2024	1	40	40	1550474284	KSEB	CT RESIN CAST 0.415KV 15VA CLASS 0.5 100/5 A

The particular of Live CT as submitted by the respondent is as below.

Meter Unit Id	addl	Meter MF	Meter Addl group MF	OMF	Code	CT Owner	Item name
136659		1	40	40	574916	KSEB	CT RESIN CAST 415 V, 5 VA,CLASS 0.5S 200/5
136660		1	40	40	574916	KSEB	CT RESIN CAST 415 V, 5 VA,CLASS 0.5S 200/5
13661		1	40	40	574916	KSEB	CT RESIN CAST 415 V, 5 VA,CLASS 0.5S 200/5

The data in the statements is totally contradicting. The particulars states that this is Cast resin CT, but the mahazzar & argument is that the CT is wire wound CT. Then the CT burden,accuracy class, CT ratio etc. are entirely different from the previous CT. Then how the exact CT ratio could be arrived? It is very pertinent to not that the concerned officials of the Licensee is entering the data very casually and not at all serious about the work in which they are engaged.

The regulation relevant for the application of wrong MF is regulation 152 of the Electricity Supply Code 2014

**152. Anomalies attributable to the licensee which are detected at the premises of the consumer.-**

*(1) Anomalies attributable to the licensee which are detected on inspection at the premises of the consumer, such as wrong application of multiplication factor, incorrect application of tariff by the licensee even while there is no change in the purpose of use of electricity by the consumer and inaccuracies in metering shall not attract provisions of Section 126 of the Act or of Section 135 of the Act.*

*(2) In such cases, the amount of electricity charges short collected by the licensee, if any, shall only be realised from the consumer under normal tariff applicable to the period during which such anomalies persisted.*

*(3) The amount of electricity charges short collected for the entire period during which such anomalies persisted, may be realised by the licensee without any interest: Provided that, if the period of such short collection due to the anomalies is not known or cannot be reliably assessed, the period of assessment of such short collection of electricity charges shall be limited to twelve months: Provided further that while assessing the period of such short collection the factors as specified in sub regulation (8) of regulation 155 shall be considered: Provided also that realisation of electricity charges short collected shall be limited for a maximum period of twenty four months,*



*even if the period during which such anomaly persisted is found to be more than twenty four months.*

**(4)** *The consumer may be given installment facility by the licensee for a maximum period of twelve months without interest for the remittance of such amount of short collection.*

The Licensee has raised the short assessment bill as per the regulation 134. When a separate regulation is available for this irregularities, then that regulation is only apt to apply in this case. This regulation states that the electricity charges short collected shall be limited to twelve months if the period could not be reliably assessed. The short collected amount shall be limited to 24 months if the period of irregularity could be reliably assessable and even if it is found more than 24 months. Here the possibility for wrong entry of data could be on replacement of the meter which is 01/2019. Then the maximum period chargeable is only for 24 months.

The Licensee has mentioned about the order of the Hon'ble Supreme Court in case of M/s. Prem Cottex Vs. Uttar Haryana Bijli Vitran Nigam Ltd. Here in this case the Hon'ble Apex Court has defined the Section 56(2) of the Electricity Act 2003.

**Section 56 (2)** *Notwithstanding anything contained in any other law for the time being in force, no sum due from any consumer, under this section shall be recoverable after the period of two years from the date when such sum became first due unless such sum has been shown continuously as recoverable as arrear of charges for electricity supplied and the licensee shall not cut off the supply of the electricity.*

The Court defined about the amount became first due. The regulation 136 of Supply Code is adopted also must in line with the Section 56(2) of the Electricity Act 2003. Here there is very clear regulation to deal with such type of irregularities which is regulation 152. This regulation doesn't spell about when the amount is first due or not. As such this order is not relevant to consider in this case.

## **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.

1. The short assessment bill raised by the Licensee is quashed herewith.
2. The Licensee shall prepare a revised short assessment for a period of 24 months.

3. The appellant /consumer is liable to pay the amount as per revised bill prepared according to decision (2)
4. The Licensee shall grant 12 monthly installments.
5. The appellant has to take urgent action to transfer the connection to the original owners.
6. This order is to be implemented within in period of 1 month.
7. The Licensee has to enquire and found out the official who is responsible for this irregularities which resulted for the revenue loss and take appropriate action.
8. No other costs sanctioned.

## **ELECTRICITY OMBUDSMAN**

No. P/039/2025/\_\_\_\_\_ dated: 31/07/2025.

Delivered to:

1. Shri. Benny Thomas Aiswarya Rubber Works, Neendor P.O, Kottayam - 686601.
2. The Assistant Executive Engineer, Electrical Sub Division, KSE Board Ltd.,Pala, Kottayam(dt)

Copy to:

1. The Secretary, Kerala State Electricity Regulatory Commission, KPFC Bhavanam, Vellayambalam, Thiruvananthapuram-10.
2. The Secretary, KSE Board Limited, Vydhyuthi bhavanam, Pattom, Thiruvananthapuram-4.
3. The Chairperson, Consumer Grievance Redressal Forum, Vydhyuthibhavanam, KSEBL, Kottarakkara - 691506

