

THE STATE ELECTRICITY OMBUDSMAN

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APPEAL PETITION NO. P/056/2016

(Present: V.V. Sathyarajan)

Dated: 23rd December 2016

Appellant : Swami Chaithanya Njana Thapaswi
(General Secretary),
Santhigiri Ashram,
Santhigiri P.O.,
Thiruvananthapuram

Respondent : The Assistant Executive Engineer,
Electrical Sub Division,
KSE Board Ltd,
Ramapuram,
Kottayam

ORDER

Background of the case

The service connection with consumer No. 11454, LT VI B tariff is effected in favour of Swami Chaithanya Njana Thapaswi, Secretary, Santhigiri Ayurveda Sidha Vaidyasala, Uzhavoor under Electrical Section, Marangattupilly. The connected load of the premises is 19920 Watts. On 25-02-2016, the APTS team inspected the premises and detected that the billing of this service connection is under LT VI B instead of LT VI F. The inspection team prepared a site mahazar after recording the above irregularity. Based on the above finding, provisional assessment was issued for an amount of Rs. 80,297.00 for a period from 05-06-2013 to 03-02-2016. Thereafter on 25-02-2016 the tariff was re-fixed as LT VI D. Aggrieved against this the appellant approached with a petition before CGRF (South), Kottarakkara. The petition was disposed of by the CGRF vide order in OP No. 66/2016 dated 30-07-2016 with a direction to the respondent to change the tariff from LT VI F to the tariff under charitable activity when the appellant produces the certificate under Section 80 G from the Income Tax Department. Not satisfied with the above order, the appellant has filed this appeal petition before this Authority.

Arguments of appellant:

The appellant is the petitioner in O.P. 66/2016 on the file of Consumer Grievance Redressal Forum (South) Kottarakkara. The appellant as advised is

submitting this complaint since they are aggrieved by the order dated 30-07-2016.

2. The appellant is a Research Institution under Santhigiri Ashram, a charitable organization registered under the provisions of Travancore Cochin Literary, Scientific and Charitable Societies Act. The Society established by Navajyothi Sri. Karunakara Guru is undertaking various social cultural and spiritual activities with the noble idea of uplifting the mankind and making them instrumental in establishing a social order based on truth. It has got various establishment and institution such as Research Centres at Uzhavoor in Kottayam District, educational institutions including Ayurveda Medical College at Palakkad, Sidha Medical College at Thiruvananthapuram apart from Santhigiri Ayurveda and Sidha Vaidyasala at different centres, Diary Farms, Polymer Units, Vegetable stalls, Handloom unit and stitching unit etc. The income generated through the various establishment and institutions referred to above are the source of income for the society to conduct the activities as stated above. Taking note of this noble and pious mode of operations, the Santhigiri Ashram is exempted from payment of income tax. Necessarily the Ashram and its subsidiary units were enjoying the benefit of the relevant statutes enabling the Ashram to utilize the entire income for the benefit of the common man.

3. As already submitted Navajyothi Sri. Karunakara Guru Research Centre for Ayurveda and Sidha, Uzhavoor in Kottayam district is one of the various institutions established in furtherance of such a noble cause. The organizational set up in Santhigiri Ashram was planned in such a way as to divide the entire organization into 10 different divisions/Departments such

- (1) Internal Operations Divisions,
- (2) Operation Department,
- (3) Communication Department,
- (4) Industries Department,
- (5) Santhigiri Health Care and Research Organization,
- (6) Marketing Department,
- (7) Agricultural Department,
- (8) Education Department,
- (9) Arts and Culture Department
- (10) Santhigiri Research Foundation

4. In fact the Santhigiri Research Foundation has got three establishments, two in Thiruvananthapuram and one in Uzhavoor under the administrative control. The classification available in the audited account maintained by Santhigiri Ashram for the period 2011-2012 would be established that the three institutions referred to above are included under the caption Santhigiri Research Foundation.

5. The institution established at Uzhavoor is a well known Research Centre for Ayurveda and Sidha. The said institution was recognized as a Research Centre under Mahatma Gandhi University about 10 years ago. The functioning and management of the above referred Research Centre was strictly in tune with the bye-law provisions of Santhigiri Ashram. The fact that the Research Centre at Uzhavoor is one of the wings of Santhigiri Ashram has already been taken note off by all statutory authorities including the Income Tax Authorities and the Local Self Government Institutions.

6. It is also submitted that the charge were being levied for the energy consumed by the centre on the basis of tariff LT VI B tariff rate till February 2016. However on 25-02-2016, an inspection was conducted in the premises of Navajyothi Sri. Karunakara Guru Research Centre for Ayurveda and Sidha at Uzhavoor by some of the officials attached to the office of the Assistant Executive Engineer, Electrical Sub Division, Ramapuram and issued an assessment bill for Rs. 80,297.00 based on tariff rates applicable to VI F category, as if it is an institution to be classified as private hospitals or similar concern. Thereafter on 25-02-2016 the tariff was re-fixed as LT VI D.

7. The appellant, on receipt of the above bill, claims to be issued, based on certain data stated to have been obtained during "surprise inspection", submitted an objection before the Consumer Grievance Redressal Forum (South) Kottarakkara seeking cancellation of the bill and the re-fixation of tariff. It was specifically contended that the tariff applicable to the private hospitals, private clinic and private scanning centres cannot be made use of in the matter of Research Centre at Uzhavoor since it is a subsidiary unit of Santhigiri Ashram, an establishment recognized and approved as one undertaking charitable activities thereby provided with the exemption from Income Tax and other statutory formalities.

8. The appellant produced relevant documents including the Certificate issued by Government of India, Income Tax Department in support of their contentions.

9. The respondent herein filed an objection stating that the appellant is a consumer indulging in Ayurveda treatment on commercial basis by collecting required fees from the patients and the major part of the energy in the premises is being used for the purpose of treatment. The Consumer Grievance Redressal Forum (CGRF) without adverting to any of the contentions put forward by the appellant proceeded to assume that the institution at Uzhavoor does not find a place in the Certificate issued by the Income Tax Department of Government of India and as such the tariff shall be fixed as in the case of private hospitals and such similar institutions. The names of institution listed which includes three institutions under Santhigiri Research Foundation were sought to be ignored by the Forum in its eagerness to justify the high handed action of the respondent. Still no opportunity was given to the appellant to establish that the Research Centre of Uzhavoor is one among the three institutions made mention of in

Certificate of exemption issued by the Department. Thereafter the Consumer Grievance Redressal Forum (CGRF) proceeded to uphold the assessment as well as the bill issued by the respondent.

10. The appellant who was not given sufficient opportunity to place necessary data or materials before the Consumer Grievance Redressal Forum (CGRF) is highly prejudiced by the order passed by the Consumer Grievance Redressal Forum (CGRF).

Hence this statutory complaint as provided under Section 41 of Electricity Act for the following among other grounds:

The C.G.R.F. should have found that the Research Centre at Uzhavoor is one of the three establishments included in Santhigiri Research Foundation of Santhigiri Ashram. The C.G.R.F. committed grave illegality as it does not give an opportunity to substantiate the assertion made by the appellant that the Certificate establishes the fact that the Research Centre at Uzhavoor is one covered by exemption granted by the Income Tax Authority. The C.G.R.F. should have found that the consumption of entire energy is in respect of various activities being under taken as a part of the research in Ayurveda and Sidha. The C.G.R.F. committed grave illegality in seeking an independent certificate for the centre at Uzhavoor.

Nature of relief sought for

Under these circumstances it is most humbly prayed that this Honourable Authority may be pleased to set aside the order dated 30-07-2016 and made in O.P. 66/2016 on the file of Consumer Grievance Redressal Forum (South), Kottarakara and may cancel the bill dated 25-02-2016 and direct the first respondent to continue to issue the bill at the rate at which the consumption as being assessed prior to 25-02-2016.

Arguments of the respondent:

1. The O.P. No: 66/2016 was filed before the Hon'ble CGRF, Kottarakkara by Sri G. Jayakumar, Additional General Manager, Navajyothi Sri. Karunakara Research Centre for Ayurveda and Sidha, Uzhavoor, Kottayam. Consumer No: 1156283011454 within the jurisdiction of Electrical Section, Marangattupilly. Aggrieved by the application of LT VI F tariff and short assessment bill dated 26-02-2016 for Rs 80,297.00 was issued to the appellant. The Hon'ble CGRF Kottarakkara was pleased to upheld the tariff applied to the appellant and the above short assessment bill issued, on due appraisal of the contentions raised by the KSEB Ltd as per order dated 30-07-2016 on O.P. No: 66/2016. The above order passed by the Hon'ble C.G.R.F Kottarakkara is sustainable and as per the tariff notification approved by the Kerala State Electricity Regulatory Commission in force as on date. Therefore the petitioner has no grounds to file this appeal.

2. As per the documents dated 10-03-1978 provided by the appellant herewith, the "Santhigiri Ashram, Pothencode" is a registered charitable organization. But there is nothing produced by the appellant to prove that the premises of Consumer No: 1156283011454 registered in favour of Sri. Chaithanya Njana Thapaswi, Secretary, Santhigiri Ayurveda Sidha Vaidyasala, Uzhavoor is a registered charitable organization under Cultural Scientific and Charitable Societies Act. Moreover the Sidha Vaidyasala for which service connection was effected, started functioning on 30-11-2014 and a purely commercially run Ayurvedic hospital and registration certificate dated 10-03-1978 is not found binding on the above institution. The appellant may be put to strict proof. Moreover the service connection was effected for the purpose of a Research Centre affiliated to Mahatma Gandhi University but during the inspection it was found that a private Ayurvedic Clinic on commercial basis is functioning in the premises. Thus the energy supplied was found utilized for purpose other than for which the supply was provided.

3. The averments made in Para 3 is not known to this defendants and purely on internal matter of the organization and may be put to strict to proof. The sole concern of the KSEB Ltd is that the documents produced by the petitioner shall contain direct reference about the branches and nature of the business conducted so as appropriate tariff can be applied. So far the appellant failed to provide any particular certificate mentioned in the tariff order to fix the tariff to the particular consumer under charitable activity. The vague references made by the appellant cannot be admitted for the reason that as a responsible licensee KSEB Ltd can only go with the tariff notification issued by Hon'ble Kerala State Electricity Regulatory Commission and certificates produced by each independent consumer competent to execute service connection agreements for the consumption of energy.

4. The concessional tariff of LT VI A is available to private hospital Under Charitable Institutions registered under Travancore-Cochin literary, Scientific and Charitable Institutions registered under Travancore- Cochin Literary, Scientific and Charitable Societies Registration Act, 1955, the donations to which are exempted from payment of Income Tax. There is no provision for applying tariff based on audited accounts produced by the appellant.

5. The APTS wing of the KSEB Ltd conducted a surprise inspection in the premises of the appellant under consumer No: 11454, Electrical Section, Marangattupilly on 25-02-2016. During, the above inspection it was ascertained that Ayurvedic treatment under commercial basis in realizing required fees from patients' forms major purpose of the above service connection contrary to the power availed for Research Centre. About six months of air conditioned deluxe suits are earmarked for the same. There is also an Ayurvedic Research Centre and Laboratory in the second floor of the premises. The findings of the inspection were recorded in the site mahazar prepared by Sri. Sathyan P.K., Sub Engineer.

Electrical Section, Marangattupilly. The site mahazar was duly acknowledged by Dr. Janani Anukamba Njana Thapsini on fully convinced about the findings of the inspection. It is convincingly proved that the major portion of the energy supplied was used for the purpose of Ayurvedic treatments rendered purely on commercial basis. The load connected to the so called Research Centre affiliated to the Mahatma Gandhi University is found marginal on comparison.

6. It is admitted that based on the finding of the surprise inspection the tariff of the service connection effected was rightly fixed on the basis purpose for which energy was used viz LT VI F tariff applicable to private hospitals and short assessment bill as per the calculation statement for Rs. 80,297.00 was issued to the appellant. As per the schedule of tariff and terms approved by the Kerala State Electricity Regulatory Commission general conditions (9) when there is a combination of occupation of different categories consumers, common facilities, shall be charged at the highest of tariff applicable to such categories. Here in this case the appellant cannot claim concessional tariff for research centre under Mahatma Gandhi University for the reason that private Ayurvedic hospital is also functioning in the premises for which higher tariff LT VI F is applicable.

It is highly pertinent to notice that the appellant have at no point time produced documents to prove that donations to the Ayurveda Sidha Vaidyasala is exempted from Income Tax. The findings of Hon'ble CGRF in this regard and directions to the appellant to produce independent certificate of 12 A and 80G from Income Tax Authorities holds good. The tariff fixed to the appellant's premises based on purpose is LT VI F as per tariff notification in force with effect from 25-02-2016. Besides this short assessment bill for Rs. 80,297.00 issued in order to make good the loss sustained to this licensee due to wrong application of tariff as there was no intentional misuse was noticed and invoking Section 126 was found not an imperative.

7. As already submitted as per clause (9) of the general conditions of tariff notification approved by KSERC the purpose for which the tariff applied to the premises is for private Ayurveda clinic. The petitioner failed to provide 12 A and 80 G certificate from the Income Tax Authorities to prove that the donations made to the above entity is exempted from the payment of Income Tax. Besides this as matter of fact the Income Tax Department in its website have published the details of entities to whom 12 A and 80 G certification was issued for which donations are exempted from the payment of Income Tax with research facility. Therefore there is an onus on the appellant to provide definite material facts regarding any exemptions granted vide 12 A and 80G certification without making ambiguous statements. The findings of the Hon'ble CGRF Kottarakkara vide order dated 30-07-2016 in O.P. No: 66/2016 holds good and sustainable under the given circumstances.

8. The appellant failed to produce required 80G 12A certification applicable to the registered consumer and claims made in this regard were without any basis, hence ought to be rejected by this Hon'ble Authority.

9. The objection filed by these respondents was admitted by Hon'ble CGRF, Kottarakkara. Thus there is no ground for the appellant being aggrieved by the orders passed by Hon'ble CGRF, Kottarakkara under genuine and sustainable grounds. The onus of proof that donations to appellant establishment are exempted from the payment of income by way of producing 12 A and 80 G certificates is left to the appellant for future application of any concessional tariff as approved by Hon'ble Kerala State Electricity Regulatory Commission. Further the appellant is bound to identify the details of his establishment published by the Income Tax Authorities in its website in the list of 12 A and 80G beneficiaries in order to avail any concessional rate in tariff as approved by the KSEERC. The appellant have submitted no sustainable grounds warranting interference with above order by this Hon'ble Authority.

10. There is no ground in the contention made by the appellant that there was no opportunity provided to him to place necessary data or materials before Hon'ble CGRF, Kottarakkara. In this regard it is humbly submitted the appellant is not bound to submit fresh evidence or proof before this Authority. There is no error apparent on the face of records in the orders passed by the Hon'ble CGRF, Kottarakkara as such a review even before the above Hon'ble Forum is also found not possible. It is humbly prayed that this Hon'ble Authority may kindly dismiss this appeal with costs to this defendants.

Analysis and findings

The Hearing of the case was conducted on 17-12-2016, in my chamber at Edappally. Advocate Smt. Sudha K.S., represented the appellant's side and Sri Raj Mohan, Assistant Executive Engineer, Electrical Sub Division, Ramapuram represented the respondent's side. On examining the petition, the argument note filed by the appellant, the statement of facts of the respondent, perusing all the documents and considering all the facts and circumstances of the case, this Authority comes to the following conclusions and findings leading to the decisions thereof.

The respondent's contention is that the appellant is a consumer indulging in Ayurveda treatment on commercial basis by collecting fees from the patients and the major part of energy in the premises is being used for the purpose of treatment. Further, the appellant's institution at Uzhavoor does not find a place in the certificate issued by the Income Tax Department and as such the tariff shall be fixed as in the case of private hospitals and such similar institutions. The concessional tariff of LT VI A is applicable to private hospital under charitable institutions registered under Travancore Cochin Literary, Scientific

and Charitable Societies Registration Act, 1955, the donations to which are exempted from payment of Income Tax.

Refuting the above contentions, the appellant has stated that their institutions under Santhigiri Ashram, a charitable organization registered under the provisions of Travancore Cochin Literary, Scientific and Charitable Societies Act. The society established by Navajyothi Sree Karunakara Guru is undertaking various social and spiritual activities with the noble idea of uplifting the mankind and making them instrumental in establishing a social order based on truth. It has got various establishments and institutions such as Research Centres at Uzhavoor in Kottayam District, educational institutions including Ayurveda Medical College at Palakkad, Sidha Medical College at Thiruvananthapuram apart from Santhigiri Ayurveda and Sidha Vaidyasala at different centres, Dairy Farms, Polymer Units, Vegetable Stalls, Handloom Unit and Stitching Units etc. The income generated through the various establishments and institutions referred to above are the source of income for the Society to conduct the activities as stated above. The Ashram and its subsidiary units were enjoying the benefit of relevant statutes enabling the Ashram to utilize the entire income for the benefit of common man.

In fact, the Santhigiri Research Foundation has got 3 establishments, 2 in Thiruvananthapuram and 1 in Uzhavoor under the administrative control. The classification available in the audited account maintained by Santhigiri Ashram for the period 2011-12 would be established that the 3 institutions referred to above are included under the caption, "Santhigiri Research Foundation". The functioning and management of the above referred research centre was strictly in tune with the bye-law provisions of Santhigiri Ashram. The fact that the Research Centre at Uzhavoor is one of the wings of Santhigiri Ashram has already been taken note of by all statutory authorities including the Income Tax Authorities and the Local Self Government Institutions.

The point to be considered in this case is as to whether the appellant's institution is entitled for concessional tariff under LT VI A?

On a detailed analysis of pleadings and the documents produced by both sides, it can be held that the Santhigiri Ashram constituted at the initiative of Navajyothi Sree Karunakara Guru and it has been registered under the provisions of Travancore Cochin, Literary, Scientific and Charitable Societies Registration Act, 1955 as per certificate No. 88/1978 dated 10-03-1978 and the registered office at Santhigiri P.O., Pothencode, Thiruvananthapuram. The organization has also formulated their separate bye-laws for regulating the functions of the organization including their various branches and units throughout the State. The various units of the Ashram including the research centre at Uzhavoor in Kottayam District are functioning under the ambit of a single umbrella organization.

It is revealed from the records that the Research Centre on Ayurveda and Sidha Medicines was established at Uzhavoor as per Resolution No. 10 in the meeting of Board Directors of Santhigiri Ashram held on 06-06-2004. Moreover, the Ashram including all its units has filed its return of Income Tax statement by the assessee, the Santhigiri Ashram. Since the institution is a unit under Santhigiri Ashram formed as per the bye-laws, no separate registration under the provisions of Travancore Cochin, Literary, Scientific and Charitable Societies Registration Act, 1955 is required, as alleged by the respondent.

Regarding the allegation raised by the respondent that a private Ayurvedic Clinic on commercial basis is functioning in the premises, the appellant denied the charge and submitted an order issued by the Mahatma Gandhi University recognizing the Navajyothi Sree Karunakara Guru Research Centre for Ayurveda and Sidha, Uzhavoor, Kottayam as Research Centre under the University. It is pertinent to note that the respondent has not produced any evidences to prove that there are commercial activities going on in the premises of the appellant. On the other hand the appellant argued that Ayurveda clinic is a part of the research centre. Moreover, as per condition (9) of Schedule of Tariff Orders, power supply of common facilities in the high rise buildings shall be charged at the highest of LT VI of LT VII tariff applicable, when there is combination of occupation of different categories of consumers. The respondent has not raised an argument that the building of the appellant is a high rise one.

The prevailing tariff order envisages the change of electric connection provided on the grounds that, 'at premise where electricity is being used for multiple purposes, then highest tariff among them will be charged on the connection till separate connection is availed for each purpose. In this particular case, the site mahazar has not established the details of connected load. The site mahazar only reveals that the appellant is using the ground floor of the premises for functioning an Ayurveda hospital. Hence the question left open is whether the Ayurveda hospital is a part of the research centre as claimed by the appellant.

It is essential to look into the Schedule of Tariff and Terms & Conditions for Retail Supply of Electricity published by Hon'ble Regulatory Commission vide order dated 14-08-2016 in OP No. 9 of 2014 which is extracted below:

Low Tension – VI General (A) **{LT-VI(A)}** Tariff applicable to Government or aided education institutions, libraries and reading rooms of government or aided educational institutions; **Government hospitals**; X-Ray units, laboratories, blood bank, mortuaries and such other units attached to the government hospitals, blood banks of IMA or of local self government institutions; ***private hospitals and charitable institutions registered under Travancore – Cochin Literary, Scientific and Charitable Societies Registration Act, 1955, the donations to which charged exempted from payment of Income Tax***; premises of religious worship; institutions imparting religious education and convents, poly clinic and Ex-servicemen Contributory Health Scheme (ECHS).

So, the criteria for considering a consumer under VI A tariff as per the above tariff order are:

- (1) Registration certificate under the Travancore Cochin Literacy, Scientific and Charitable Societies Registration Act, 1955.
- (2) The certificate to show that whether the donations to the institutions under Section 80G of Income Tax Act, 1961 are exempted from the payment of Income Tax.

On going through the certificate dated 10-03-1978 issued by the Registrar of Societies produced by the appellant, it is admitted that the appellant's institution is a branch/unit of Santhigiri Ashram which is registered under the Travancore Cochin Literacy, Scientific and Charitable Societies Registration Act and satisfies the first criteria. The next aspect to be clarified is whether the appellant's institution has been issued with a certificate to show that the donations are exempted from the payment of Income Tax under Section 80G.

An approval under Section 80G of the Income Tax Act is mandatory to decide whether the donations to which are exempted from payment of Income Tax. As per the Circular No. 07/2010 issued by the Central Board of Direct Taxes, New Delhi, the Proviso to Section 80G (5)(vi) under which approvals granted by the Commissioner had a maximum validity period of five years has been deleted with effect from 01-10-2009. Accordingly, approval once granted on or after 01-10-2009 is now valid forever unless withdrawn by the Commissioner where he is satisfied that the activities of the institution or fund are not genuine or are not being carried in accordance with its objects.

On a close perusal of the copy of Circular No. 7/2010 [F. No. 197/21/2010-ITA-1] dated 27-10-2010 issued by the Central Board of Direct Taxes, New Delhi, it can be seen that **“it appears that some doubts still prevail about the period of validity of approval under section 80G subsequent to 1-10-2009, especially in view of the fact that no corresponding change has been made Rule 11A (4). To remove any doubts in this regard, it is reiterated that any approval under Section 80G (5) on or after 01-10-2009 would be a onetime approval which would be valid till it is withdrawn”**.

The Section 62 of the Electricity Act, 2003, enabling the provision for determination of tariff and is read as follows: ***The appropriate Commission shall determine the tariff in accordance with the provisions of this Act.*** As per tariff notification issued by the Hon'ble KSERC, the eligibility for concessional tariff under LT VI A is applicable to private hospitals and charitable institutions registered under Travancore Cochin Literary, Scientific and Charitable Societies Act, 1955 and the donations to which are exempted from payment of Income Tax.

From the above, it is evident that the appellant's institution was registered under Travancore Cochin Literary, Scientific and Charitable Societies Act, 1955,

vide certificate No. 88/1978 dated 10-03-1978 and also filed balance sheet for the year 2012-13. The appellant has also produced a copy of the letter No. DCIT(E)TVM/AABT59123P/Misc/2015-16 dated 13-08-2015, in which the Deputy Commissioner of Income Tax (Exemptions), Thiruvananthapuram specifically stated that the Santhigiri Ashram, Santhigiri P.O., Thiruvananthapuram is a registered Charitable institution under Section 12A of the Income Tax Act, 1961 and as per office records and details submitted by the Santhigiri Ashram, it is having 57 units and income of all these units are included in the balance sheet of Santhigiri Ashram and income of the Santhigiri Ashram is exempted under Section 80G of the Income Tax Act, 1961 and both the registration under Section 12 A and exemption Under Section 80G are still in force as per their office records.

So, a probably conclusion can be held that the appellant satisfies two criteria mentioned in tariff order dated 14-08-2014 enabling a consumer to avail concessional tariff under LT VI A tariff.

Decision

Duly considering the facts and circumstances of the case and as per the provisions of the tariff order dated 14-08-2014 issued by the Commission, the appellant is eligible for LT VI A tariff and hence the respondent is hereby directed to revise the tariff of the appellant to LT VI A. The short assessment bill issued for Rs. 80,297.00 is hereby quashed. Order of CGRF in OP No. 66/2016 dated 30-07-2016 is set aside. No order as to costs.

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ELECTRICITY OMBUDSMAN

P/056/2016/ _____ /Dated/ _____

Delivered to:

1. Swami Chaithanya Njana Thapaswi, (General Secretary), Santhigiri Ashram, Santhigiri P.O., Thiruvananthapuram
2. The Assistant Executive Engineer, Electrical Sub Division, KSE Board Ltd., Ramapuram, Kottayam

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, Kottarakkara - 691 506.