

## STATE ELECTRICITY OMBUDSMAN

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### REPRESENTATION No: P 33/08

*Appellant* : M/s Phosphorous and Chemicals Travancore Ltd  
XXVIII/731 K.P.Vallon Road  
Kadavanthara  
ERNAKULAM 682020

*Respondent*: Kerala State Electricity Board  
*Represented by*  
The Special Officer (Revenue)  
KSE Board VaidyuthiBhavanam  
Pattom THIRUVANANTHAPURAM 695004

### ORDER

M/s Phosphorous and Chemicals Travancore Ltd submitted a representation on 3.11.2008 seeking the following reliefs :

- i. *To call for the records leading to the order NO.CGRF-CR/Comp.41/2007-08 dated 24.09.2008 by the Consumers Grievance Redressal Forum, Central Region, Ernakulam and set aside the same*
- ii. *To call for the records leading to Annexure 28 and 31 to set aside the same.*
- iii. *To declare that the complaint/consumer has no liability for any amount as arrears for the consumption of electricity for the period prior to the month 4/2000.*
- iv. *To declare that as per Annexure I Agreement dated 06.06.1979 which occupied the field during the period, the KSE Board was entitled to demand and collect only the sum of Rs.4.92 lakhs per annum as minimum guaranteed annual revenue from the complaint and further declare that appellant is entitled under Clause 16 and 17 of Annexure I to pay to the Board, only the minimum guaranteed annual revenue of Rs.4.92 lakhs from the year 1999-2000 when the electric arc furnace*

- has suffered extensive damage on 24.05.1999 resulting in total breakdown of the entire plant and machinery.*
- v. *To declare that complainant is not liable to pay even the minimum guarantee amount by force and virtue of Clause 17 of Annexure 1 Agreement and complainant was liable to pay only for the actual energy consumed.*
  - vi. *To declare that Annexure 2 agreement dated 27.02.2001 between the complainant and the Kerala State Electricity Board stands terminated on the expiry of the period of three months computed with effect from 09.05.2001, the date on which the original of the Annexure 12 notice dated 07.05.2001 issued by the appellant terminating Annexure 2 agreement was served by registered post to the Chief Engineer and Special Officer (Revenue) and on the Chief Engineer (Commercial & Tariff) Kerala State Electricity Board, Vaiduthi Bhavanam, Thiruvananthapuram .*
  - vii. *To issue an order or direction to give a low tension connection to the complainant's factory at Ezhupunna as requested for in Annexure 13 letter dated 21.07.2001 under the OYEC Scheme.*
  - viii. *To settle the accounts of the electricity charges treating the date of termination of the Annexure 2 agreement as on August 2001 as per the notice 07.05.2001 for termination of agreement.*
  - ix. *To refund the excess amount collected from the complainant.*
  - x. *To declare that the complainant's liability to pay the amount the minimum revenue per year guaranteed by the consumer/complainant for Rs.4.92 lakhs.*
  - xi. *To grant such other reliefs that may be deemed fit at the time of hearing.*

Counter statements of the Respondent was obtained and hearing of both the parties conducted on 3.2.2009 & 3.3.2009 .The Appellant submitted an argument note on 17.3.2009 .

The order on the representation was delayed more than the approved norms due to the complexity of the issues involved and volume of the records to be verified before arriving at a conclusion.

The Appellant had been an EHT Consumer of KSEB with consumer number HTB 17/503. The date of original agreement was 6.6.1979 and the Contract Demand was 3000 KVA. The plant was not functioning from 24<sup>th</sup> May 1999 onwards consequent damages on the furnace. 'For various reasons including market forces' the production of white phosphorous became unviable. The Appellant did not pay the demands made by KSEB on various grounds and the arrears accumulated to huge amounts.

Cases were going on in the Hon : High Court of Kerala on various issues related to the payment of current charges and arrears between the Appellant and Respondent during the last decade .

OP 26805/2000 filed by the Appellant was disposed off by the judgment dated 8.3.2006

The Hon : High Court in the above judgment issued the following orders:

1. The Consumer shall be liable to pay minimum charges and other tariff by treating the contract demand as 500KVA wef 1.4.2000 till the date of dismantling.

2. Minimum charges are payable when the Board is in a position to supply power and even if the consumer is not able to consume the power on account of what ever be the reason. as held in the decision of the court on OP 12786/1999
3. The Petitioner can not ask for termination and dismantling of installation without clearing the arrears and the KSEB Board is perfectly right in not agreeing to terminate the agreement without petitioner clearing the arrears
4. The Board is free to recover the arrears consequent to rejection of petitioner's claim for exemption of minimum charges

The Appellant filed WA 1681/2006 against the above judgment which was also dismissed on 5.12.2006. The Appellant filed a Review Petition on the matter which was disposed off on 5.2.2007 by The Hon : High Court with a direction to Chief Engineer Transmission to consider the demands raised by KSEB afresh, based upon the terms of the agreement etc.

The Chief Engineer on receipt of the appeal on 19.2.2007 and after hearing the Appellant on 19.6.2007 dismissed the contentions of the Consumer vide order dated 5.9.2007 and ordered that the Special Officer (Revenue) shall issue demand notice towards arrears with up to date interest and initiate action to realize the amount due to the Board as per rules. The Special Officer (Revenue) in his letter dated 18.12.2007 communicated the details of arrears to the consumer and informed that the EHT service connection will be dismantled and Revenue Recovery action will be initiated if payment is not made on or before 31.12.2007.

The details of arrears as furnished by the Special Officer (Revenue) are given below:

Total Arrear up to 30.6.2007 :	Rs 2,56,62,581/-
Less amount to be reduced due to reduction in Contract Demand from 3000KVA to 500KVA with effect from 1.4.2000 as per judgment dated 5.3.2006 :	Rs 42,28,125/-
Net amount:	Rs 2,14,34,456/-
Surcharge up to 31.10.2007 :	Rs 5,26,89,829/-
Surcharge reduced due to reduction in Contract demand as above :	Rs 64,74,432/-
Net surcharge :	Rs 6,76,49,853/-
<b>TOTAL PAYABLE :</b>	<b>Rs 6,76,49,853/-</b>

This arrear includes an amount of Rs 77,44,985/- pertaining to the period 3/84 to 12/89 related to a revised invoice issued on 27.6.1991 after allowing revision on concessional tariff.

The Respondent approached the CGRF Ernakulam against the arrear demand . It is also noted that the Appellant had agitated the issues settled by the Hon : High Court again in the CGRF .

The CGRF by its order dated 24.9.2008 virtually upheld the arrear notice of the Respondent and directed some modifications in the calculations pertaining to the reliefs granted by the Government for the periods prior to 1992.

The representation with the pleas noted above is submitted to the under signed in the above back ground.

The reliefs sought by the Appellant are examined and discussed below along with the contentions of both the Appellant and Respondent and observations on the pleas are noted therein:

1 . To declare that the complaint/consumer has no liability for any amount as arrears for the consumption of electricity for the period prior to the month 4/2000. (Item no: iii )

The Appellant has put forward the following contentions in support of this plea:

- a. Consequent to the Orders passed by the Chief Engineer Transmission South on 5.9.2007 the Respondent had demanded an amount of Rs 6,76,49,583.00 as the arrear current charges for the period from 4/99 to 6/2007 vide the Demand Notice dated 18.12.2007. But in the detailed statement given by the Special Officer (Revenue) an amount of Rs 1,81,96,417.00 is shown as arrears with due date as 27.6.1991 and 5.4.1992. The period to which it pertains is not stated .These statements are contradictory and the demands are not sustainable. The demands pertaining to the period prior to 1992 shall be barred by limitation. More over these arrear demands pertaining to the periods prior to 1992 shall be got vanished if the points agreed by the Board on the matter in the several meetings held by Chairman / Financial Advisor& Chief Accounts Officer etc and the Government Order dated 7.4.1992 on the matter are properly considered.
- b. The issues agitated before the Hon:High Court in the OP 26805/00 and subsequent cases were not pertaining to these arrears hence it is not proper to raise the demand at present.
- c. The Respondent has not raised the question of these arrears in time. If the Respondent had raised the matter in appropriate time, during 1992 or 1993, the Company could have settled the matter since it was working in healthy condition at that time.
- d. The matter was kept in cold storage for a long time. The company has been closed down from 1999 and hence it is virtually impossible to pay the amount now. Hence it is prayed that the arrears prior to 1992 are not recoverable from the Company now.
- e. Arrears pertaining to the period from 3/84 to 12/89 was not an issue raised by the Appellant and hence the CGRF should not have taken up this issue. More over there is no provision to *assess and issue demand* for the period from 3/84 to 12/89 after a period of 20 years due to the principles of limitation

In response to the observations by the Appellant the Respondent stated as follows:

- a. The period of arrears shown in the Notice dated 18.12.2007 as 4/99 to 6/2007 is an error due to clerical mistake. The old arrears are pertaining to the period 3/84 to 12/89 .
- b. Month wise Split up of other arrears are provided in the statement. In the page 5 of the statement the details of the arrears pertaining to the period prior to 1992 is given. The amount of Rs 77,44,985.00 is the arrear outstanding against the revised

- invoice issued on 27.6.1991 for the period from 3/84 to 12/89 after withdrawing Electricity Duty and Penalty for low PF and deducting the remittance of Rs 25 lakhs .
- c. From the above amount, Relief as per Government letter dated 7.4.1992 and rebate for 5/90 to 7/90 is also deducted and hence the net amount of arrears pertaining to the period prior to 1992 is Rs 57,60,057.00 excluding interest.
  - d. Timely action to recover this arrear was not initiated due to administrative lapse in the office.

The Appellant disputed that the net amount payable in the Annexure 36 Statement towards pre-1992 arrears is not correct since all the concessions/reliefs/rebates allowed in the various meetings with the management of the KSEB as well as Government are not incorporated in the calculations. The appellant also argued that there is no provision to assess and issue demand for the period from 3/84 to 12/89 after a period of 20 years due to the principles of limitation.

The question of limitation is not applicable to these arrears since there is no *assessment and issue of fresh demand* pertaining to the pre-1990 periods as contended by the Appellant. This pertains to non-realization of demands already raised years ago by the KSEB. One of the major causes for such non-realization had been the multiplicity of claims for rebates/reliefs regularly put forward by the Consumer. These claims were agitated before a large number of authorities continuously and without allowing settlement at any levels. In any case the Consumer can not claim the limitation principles on the matter .

From the facts placed before me it is seen that there had been outstanding arrears, payable by the Appellant, in the book of accounts of the Respondent for the period prior to 2000. The Appellant was undoubtedly aware of the fact. But they had disputed the calculations in view of the rebates/reliefs/concessions claimed and which was subjected to deliberations at various levels. The Appellant has submitted a calculation statement along with the argument note to establish the contentions that the arrears had 'vanished' due to the reviews. The Respondent had produced their own calculations and revision statements. In short *the quantum of adjustments against the arrears* outstanding is the main dispute.

I do not intend to go into the details of the disputes related to the pre-1990 arrears. I do not intend to comment on the statement submitted by the Appellant along with the argument note to claim that the outstanding arrears have been vanished.

The claims and counter claims on the outstanding demands and adjustments pending are to be examined in detail separately. I do not think that this matter is an issue to be considered by the undersigned since it would be prudent to confine myself to the reliefs sought for in the representation. If it is a question of reconciliation of accounts the two parties should be able to sit around a table and settle the matter themselves.

The Appellant has asked for only one relief related to the matter: *To declare that the complaint/consumer has no liability for any amount as arrears for the consumption of electricity for the period prior to the month 4/2000.*

The following facts are seen to be undisputed:

- Arrears were outstanding for the pre-1990 period in the books of accounts of the Respondent.
- The Consumer was aware of the fact that the outstanding dues are not appropriately and fully settled or adjusted even after 20 years
- The KSEB had kept the whole issue in cold storage for reasons best known to them selves.
- None of the cases in the court had barred the KSEB from realizing the arrears after completing the appropriate adjustments / refunds /reliefs.

In view of the facts noted above I feel that declaring that there are no liability for any amount as arrears for the consumption of electricity for the period prior to the month 4/2000 would not be proper.

But the following directions are issued to help an expeditious resolution of the dispute on the matter:

- i. If the Appellant has a case to establish that all the reliefs/rebates/concessions *explicitly* allowed by the authorities in the various deliberations are not taken into consideration while finalizing the arrears prior to 1990, he is directed to furnish the documents/communications/calculations to establish the amounts to be deducted from the arrears to the Special Officer ( Revenue) *within 15 days* from the date of receipt of this order. The calculations are to be made based upon the issues which are *explicitly settled/decided* in the various meetings. The Special Officer shall take appropriate decision on the matter *within another 30 days* and communicate the same back to the Appellant. If the Appellant has any residual grievance on the matter he may approach the CGRF *confining the pleas to this subject matter alone*.
- ii. The Respondent may proceed to recover the pre-1990 arrears in accordance with rules and procedures if the calculations are not submitted by the Appellant as specified above.
- iii. There was *very serious lapse* on the part of KSEB in taking action to recover the arrears from the consumer pertaining to the period prior to 1990. How the matter could be kept pending for such a long period is not known. Disconnection notice/Arrear notice were seen sent on several occasions during this period without properly showing the arrears pertaining to pre-1990 period.
- iv. The Appellant has a very strong case when he says that since the company was closed down from 1999 it is virtually impossible to pay the amount now. But the statutory right of the Respondent to recover the arrears is undisputable which as a principle has been established by various Court Orders.
- v. Under the above circumstances and in the interest of justice the Respondent shall consider reducing the interest charges *on the pre-1990 arrears* and recover the principal amount, if any, with reduced interest rates as made applicable to one-time-settlement-scheme of arrears, if the Appellant co-operates to settle the matter as narrated above amicably.

2. Declare that KSEB was entitled to demand only Rs 4.92 Lakhs per annum as Annual Guaranteed Minimum Revenue during the period when Agreement dated 6.6.1979 was in force (item no: iv and x )

The Appellant claims that they had raised the dispute on the Minimum Annual Revenue Payable from 4/99 onwards which was not accepted by the Respondent as well as the CGRF . As per the agreement dated 6.6.1979 between the Appellant and the Respondent which was valid from 6.6.1979 to 31.1.2001 the KSEB was entitled to demand and collect only Rs 4.92 lakhs per annum as minimum guaranteed annual revenue since the parties are governed only by the terms of contract. This minimum payment guaranteed do not vary according to the changes in Tariff. The tariff order 1982 do not alter the stipulation regarding payment of minimum guaranteed annual revenue in clause 16(b) and in item 5 of the schedule to the agreement dated 6.6.1979. On a combined reading of Clause 6(a), ((b) and 19 of the agreement it is evident that the consumer is liable to pay energy charges at the revised rates as and when the rates are revised .But when it comes to the liability to pay the minimum revenue provision in clause 16 the tariff order cannot apply for the reason that it is contradictory to the stipulations in clause 16(b). The Respondent is not entitled to demand any other annual minimum charges other than this fixed amount so long as the agreement dated 6.6.1979 is in force. Consequent to the breakdown of the furnace on 24.5.1999 and unviable market conditions the Appellant had objected to the demand for paying annual minimum charges at 75% of the contract demand which was against agreement conditions until the agreement was revised on 1.2.2001.

But the Respondent KSEB is of the view that the minimum annual payment has been modified by the Tariff Order dated 8.7.1982 in which it is specified that the Billing Demand will be the actual Maximum Demand for the month in KVA or 75% of the Contract Demand which ever is higher. By providing such a monthly minimum value for the Billing Demand the KSEB had virtually remodeled the Annual Minimum Payable to  $12 * 0.75 * \text{Contract Demand} * \text{KVA rate}$ .

There are some important points to be considered in this context:

The item 5 of the schedule to agreement dated 6.6.1979 reads as follows:

*5. Minimum revenue per year guaranteed by the consumer:  
(Equivalent to Four months current charges)  
Rs 4.92 Lakhs*

It is clear that Four Months projected current charges at the *time of executing the agreement* was Rs 4.92 Lakhs and hence the sum is noted as such. Other wise there is no sanctity or rationale for the figure of '4.92 Lakhs' .The words 'Equivalent to Four Months current charges' attached to the figure of 4.92 Lakhs shows that the contention of the Appellant that they are liable to pay a fixed sum of Rs 4.92 Lakhs per annum as annual minimum revenue as long as the agreement dated 6.6.1979 is in force do not stand the test of logic. Their annual liability as per the agreement shall be to pay an *amount equal to Four Months current charges*.

In any case the annual minimum guaranteed amount as per agreement dated 6.6.1979 is a *function* of current charges which in turn is dependent on the Tariff rates applicable from time to time. Hence the contention that the annual minimum guaranteed amount is pegged at Rs 4.92 Lakhs cannot be accepted.

Clause 9(b) of the agreement empowers the Board to revise the tariff rates as well as method of billing when ever it chooses to do so. KSEB issued an Order No.Plg.Com./Tariff/1/82/EHT/ dated 8<sup>th</sup> July 1982 under relevant provisions of Electricity (Supply) Act 1948 and the KSEB (General Tariff) Regulations revising the tariff as well as method of billing of its consumers. The order specified that it shall be applicable to all EHT consumers not withstanding *any thing to the contrary* contained in any agreement entered into with any EHT Consumer earlier.

The methodology of computing the minimum charges payable was specified in Note 1 under clause XI of the order:

*Billing Demand for the purpose of this order will be the actual Maximum Demand for the month in KVA or 75% of the Contract Demand (as per agreement) which ever is higher.*

Hence the monthly minimum amount payable by all EHT consumers became the amount corresponding to 75% of the Contract Demand , that is ,  $0.75 \times \text{Contract Demand} \times \text{KVA Rate}$ . By inference the annual minimum amount payable became twelve times the above.

Any methodology of calculation or sum specified in any agreement entered prior to this order became modified by this Gazette Notification issued under various provisions of the prevailing statutes. Hence the contention of the Appellant that he was liable to pay only a fixed sum of Rs 4.92 Lakhs as per the agreement dated 6.6.1979 and so long as that agreement is in force is not correct.

It is also interesting to note that, as per the records made available to the undersigned, the Appellant had neither raised this point nor raised this dispute on the applicability of the 'fixed' annual minimum guaranteed amount any time before October 2006 . In the copies of the correspondence produced before me ranging from the letter dated 3.11.1999 addressed to the Chairman KSEB to the documents related to OP 26805/2000 this dispute is absent.

Under the above circumstances and in view the documents produced before me as well as arguments and contentions presented I am inclined to reject this contention and to disallow the relief .

3. Declare that the Appellant is not liable to pay even Annual Guaranteed Minimum Revenue by virtue of Clause 17 of the agreement but only the charges for the actual energy consumed (item no:v )

The Appellant stated that the electric arc furnace had suffered extensive damage during May 1999 resulting in total breakdown of the plant. The Appellant pleads for reduction in the annual minimum charges payable by virtue of the clause 17(b) of the agreement. But it is noted that the Appellant had already moved the Hon: High Court on the matter .The Hon: High Court had actually issued two judgments on the issue. In the Judgment in OP 26805/00 on 8.3.2006 Hon: High Court had said :

*‘So far as petitioner’s challenge against demand of minimum charges during the period when petitioner was unable to consume power on account of alleged breakdown of machinery is concerned, the issue is squarely covered by the decision of this Court in OP 12786 of 1999 dated 8.11.2004, wherein this Court has held that under clause 16 and 17 of the Agreement for supply, exemption from minimum charges is available only if the Board is not in a position to supply power. In other words, minimum charges are payable when the Board is in a position to supply power and even if the consumer is not able to consume power on account of whatever reason..... In the circumstances, following the above judgment, the petitioner’s claim for exemption from minimum charges is rejected’.*

The attempt of the Appellant to agitate the issue again, after obtaining clear verdict from the Hon : High Court, before the CGRF and the undersigned is highly deplorable and the plea do not merit any consideration and the relief is disallowed.

4. Declare that the Agreement dated 27.2.2001 stands terminated on the expiry of the period of 3 months from the date of Notice dated 7.5.2001 and to settle the accounts accordingly (item no:vi and viii )

The Appellant had on 7.5.2001 given a 3 months notice of termination of the agreement dated 27.2.2001 to all the concerned officials of the Respondent in accordance with the clause 12 of the agreement. The Respondent had not responded to the notice. The contention of the Appellant is that they are not liable to pay any charges to KSEB after the notice period. This issue had also been decided by the Hon:High Court in the Judgment on OP 26805/2000 .The judgment dated 8.3.2006 specifically declared that

*‘Petitioner is liable to pay entire arrears up to date because petitioner can not ask for termination and dismantling of installation without clearing the arrears and the Board is perfectly right in not agreeing to terminate the agreement without petitioner clearing the arrears’.*

The attempt of the Appellant to agitate the issue again after obtaining clear verdict from the Hon : High Court, before the CGRF and the undersigned is deplorable and the plea do not merit any consideration and the relief is disallowed.

5. Direct KSEB to effect the LT connection to the factory requested on 7.5.2001 (item no:vii )

The Appellant had submitted an application for 3 phase service connection on 21.7.2001 for maintaining essential services such as water pumping, lighting etc in their premises. The Assistant Executive Engineer of KSEB had sanctioned the proposal for converting the single phase line to 3 phase and the Appellant had remitted an amount of Rs 29406/- towards the cost of work. But the 3 phase connection was not effected till date. The Respondent stated that the request could not be considered since two connections can not be given to the same premises. OYEC is already collected as per the statement of the Appellant .

It is reported that the EHT Connection is under disconnection from 3.2.2007 and has to be treated as dismantled on completion of 6 months under disconnection. Hence the EHT connection virtually does not exist in the premises.

Now the only question is whether it is proper to provide a new LT 3 Phase connection to the premises where arrears from an EHT connection exists. Due to prolonged legal battles the realizations as well as settlement of outstanding dues have taken a long time. I do not think that the settlement of arrears towards EHT connection would not be jeopardized in any way by providing an LT 3 Phase connection for maintaining essential lighting, water supply etc.

Hence it is not fair to deny the LT 3 phase connection under this situation. The Respondent shall provide the LT 3 phase connection to the Appellant factory premises as per approved procedures and observing the required formalities without undue delay.

6. Direct to refund the excess amount collected (item no: ix )

The plea of the Appellant for refund of excess payments are based upon the claims for fixing the annual payment at the figure of 4.78 Lakhs, terminating the agreement after the notice period of 3 months etc. The demand charges have been revised from that of 3000KVA to 500KVA as per the High Court order by the Respondent in the final calculations. Since the pleas related to the claims of the Appellant are not allowed the question of refund of the excess payment do not arise. The plea is not accepted.

7. Set aside the order dated 5.9.2007 of CE Transmission South KSEB and demand notice dated 18.12.2007 of CE Commercial KSEB (item ii)and set aside the order dated 24.9.2008 of CGRF Ernakulam (item i)

According to the Appellant the order dated 5.9.2007 of the Chief Engineer transmission is illegal, unreasonable and arbitrary. There is no proper application of mind by him. The contentions high lighted by the Appellant have not been properly considered. The order is liable to be set aside.

The Appellant has not put up evidence for establishing the contentions. The order of the Chief Engineer was issued after hearing the Consumer and the order is seen to be a speaking order narrating the back ground for arriving at the conclusions. Same is the case of the order of CGRF. The above orders are neither set aside nor upheld in Toto but modified to the extent narrated above.

Orders:

Under the circum stances explained above and after carefully examining all the evidences, arguments and points furnished by the Appellant and Respondent on the matter, the representation is disposed off with the following orders:

1. *The reliefs sought for by the Appellant except item (vii) are devoid of merit and dismissed.*
2. *The Respondent shall provide LT 3 phase connection to the Appellant factory premises as per approved procedures and observing the required formalities without undue delay.*
3. *The attempt of the Appellant to agitate the issues settled by the Hon : High Court through Original Petitions, Writ Appeals and Review Petitions again before the forums such as CGRF and Ombudsman is noted with displeasure.*
4. *The Respondent shall proceed to recover the arrears outstanding from the Appellant subject to the guide lines specified above in respect of the pre-1990 arrears.*
5. *If the settlement of pre-1990 arrears takes longer time the Respondent may proceed to recover the remaining part- arrears through Revenue Recovery after issuing due notice to the Appellant.*
6. *No order on costs.*

Dated this the 2nd day of June 2009 ,

P.PARAMESWARAN  
Electricity Ombudsman

No P33/09 / 246/ dated 05.06.2009

Forwarded to: 1. M/s Phosphorous and Chemicals Travancore Ltd  
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Copy to :

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2. The Secretary ,KSE Board,  
VaidyuthiBhavanam ,Thiruvananthapuram 695004

3. The Chairman , CGRF,KSE Board ,  
VaidyuthiBhavanam , Power House , ERNAKULAM