

Delhi Electricity Regulatory Commission
Viniyamak Bhawan, 'C' Block, Shivalik, Malviya Nagar, New Delhi – 17

Petition No. 71 / 2008

In the matter of:

1. Vipul Pandhi
D-8, DSIDC Industrial Complex,
Rohtak Road, Nangloi,
Delhi-110041. **...Complainant No. 1**

2. Subhash Chander Trehan,
D-8, DSIDC Industrial Complex,
Rohtak Road, Nangloi,
Delhi-110041. **...Complainant No. 2**

VERSUS

BSES Rajdhani Power Limited
Through its : **CEO**
BSES Bhawan,
Nehru Place,
Delhi-110019. **...Respondent**

Coram:

Sh. Shyam Wadhera, Member & Sh. J. P. Singh, Member.

Appearance:

1. Sh. Subash Chander, Complainant;
2. Sh. Anuj Agarwal, AVP, BRPL;
3. Sh. A.J. Kishore Kr., DGM, BRPL;
4. Sh. R.R. Panda, GM, BRPL;
5. Sh. H.K. Soni, AVP-KCC, BRPL;
6. Sh. Sunil Sabat, Executive – Legal;
7. Sh. S.S. Sondhi, AVP, BRPL;
8. Sh. Ashish Sindhu, Legal Retainer;
9. Sh. V.K. Goel, Advocate;
10. Sh. Karan Kholsa, Advocate;
11. Sh. Diggaj Pathak, Advocate, BRPL.

ORDER

(Date of Hearing: 29.03.2011)

(Date of Order: 16.06.2011)

The instant petition has been filed by the petitioners Sh. Vipul Pandhi (Complainant No. 1) and Sh. Subhash Chandra Trehan (Complainant No. 2) against BRPL (Distribution Licensee) under Section 142 of the Electricity Act, 2003 for violation of Regulation 24 of DERC (Performance Standards – Metering & Billing) Regulations, 2002.

Facts of the case:**Submission made by the Complainant No. 1:**

1. The Complainant No. 1 Sh. Vipul Pandhi has submitted that he is a registered consumer of electricity bearing connection No.NA1501239511/2220/NANGLOI (Commercial Purpose). In July, 2005 the electricity connection was disconnected for non-payment of dues. The Complainant made the entire payment including the reconnection fee of Rs. 60/- on 18.07.2005-. In spite of the payment of dues and reconnection charges, the connection was not restored till 06.03.2008. In between, few bills were raised by the Respondent after July 2005, which were also paid by the Complainant.
2. The Complainant further submitted that despite the fact that there were no outstanding dues against the Complainant, the supply of the Complainant was again disconnected on 1.5.2008 and the meter was also removed and till date the electric supply of the Complainant is lying disconnected.

Submission of Complainant No. 2:

3. The Complainant No. 2 Sh. Subhash Chander Trehan has submitted that he is a registered consumer of Electricity, bearing connection K No. NA0021224668/2220/NANGLOI (Industrial purpose). He has further submitted that since the electricity connection of the Complainant no. 1 was lying disconnected for a long time, so his connection was used to feed the commercial load of the Complainant no. 1 under compulsion.
4. It is submitted that on 05.03.2008 an inspection was carried out by the enforcement team of the Respondent company and a wrong case of misuse was made against another third consumer bearing connection No. NA150123724/22220/NAGLOI, which was registered in the name of M/s. Shivam Enterprises, a tenant in the same premises.
5. Bill of amount of Rs. 11,49,786/- was raised by the Respondent for unauthorised use of electricity against the above consumer i.e. M/s. Shivam Enterprises which was later on reduced to Rs. 6,36,220/- and further reduced to Rs. 2,61,322/- plus LPSE.
6. It has been submitted that in order to avoid the disconnection, Complainant No. 2 deposited the entire amount under protest on 30.05.2008 and 13.08.2008 in two instalments. Accordingly, no dues certificate was issued by the Respondent on 20.08.2008.

Relief sought by Complainants:

7. The Complainants took up the matter with the public grievance cell for the amount deposited under coercion but the problem could not be sorted out.
8. In the above petition, the Complainants have prayed that as the Respondent has wrongly claimed an amount of Rs. 2,65,231/- (Rs. 2,61,322/- plus LPSC) which was deposited by the Complainant under protest. Therefore, the Commission may issue direction to the Respondent to refund the above amount along with interest.

Respondent's submission:

9. On behalf of the Respondent BRPL Ms. Renu Antony filed a written submission on affidavit stating therein that :
10. An Inspection of the premises bearing NO. D-8, DSIDC Industrial Complex, Rohtak Road, Nangloi, New Delhi was carried out by authorized Enforcement Team on 05/03/2008, where three phase CT Electronic Meter bearing meter No. 29001706 was found installed against K. No. 2220 50001591 in favour of M/s. Shivam Enterprises for industrial purposes with a sanctioned load of 57 KW, whereas during the inspection, supply of the connection was also found being used for Non-Domestic purposes i.e. running Shops in the premises. Another meter bearing no. DVB/00/289971 was also found installed at the site in the name of Sh. Vipul Pandhi (Commercial connection) but supply of this connection was not found in use i.e. meter was found in disconnected condition. The consumer did not allow the inspection team to assess the connected load of the premises.
11. Meter Report vide M.R. No. 8126 dated 05.03.2008 was prepared at site. As the supply of the connection was also found being used for a purpose other than the sanctioned category, a Show Cause Notice dated 05.03.2008 for "Unauthorized Use of Electricity" under Section 126 of Electricity Act, 2003 was prepared and issued to the Complainant with the request to attend the Personal Hearing on 19.03.2008.
12. In response to the above Show Cause Notice, Sh. Subhash Chander Trehan, user of supply, attended the personal hearing on 19.03.2008 before the Assessing Officer and pleaded the case in detail and submitted that he was not aware that NDLT connection is required for welding shop.
13. It is further submitted by the Respondent that the Assessing Officer keeping in view all the facts and after examination of the case thoroughly, came to the

conclusion that there was another electromechanical meter No. DVB/00/289971, which was found, installed at site against Non-Domestic connection K. No. 2630 J670 0396 (NX). The supply of the same was not in use since September, 2005 and Complainant had not made any payment after Sept. 2005 against the same connection. Reading of the same meter, on date of inspection, was also found the same as was on 20/07/2005, which clearly indicates that non-domestic connection was not put to use since 2005 and the Complainant no. 1 was wilfully using the industrial connection for non-domestic purposes, unauthorisedly, since long. The same fact has been admitted by the Complainant during the personal hearing. The above facts the Assessing officer to conclude that it is a clear case of violation of tariff and thereafter he passed a Speaking Order on dated 29/03/2008 with an advice to raise an assessment bill for violation of tariff as per the Provision of Tariff schedule and Electricity Act, 2003, as amended by Electricity (amendment) Act, 2007.

14. It is further submitted in the affidavit filed by the Respondent no. 2 that on the basis of the above Speaking Order dated 29.03.2008 and as per Section 126 of Electricity Act, 2003 as amended by Electricity (Amendment) Act, 2007, DFO (Enforcement) raised an assessment bill for tariff violation amounting to Rs.6,36,220/- with payment due date 05 May 2008 vide Bill NO. AGENR220420080051. It has been pleaded by the Respondent that the Assessment Bill raised by DFO (Enf) is in order and is as per the Tariff Provision and DERC Regulations as well as Electricity Act, 2003. Therefore, Complainant is liable to make the payment of assessment bill for tariff violation.
15. It has submitted that it was on the behest of Sh. Ravinder Kapoor brother in law of the Complainant, who approached the Officials of the Enforcement to pay the differences of tariff charges right from the date since when the Complainant was using the supply of the connection for non-domestic purposes, the Complainant was allowed to make reduced payment amounting to Rs.2,61,322/- only against the total assessment bill amounting to Rs. 6,36,220/-. The Complainant had made payment of Rs.1,31,000/- on 30/05/2008 and Rs. 1,34,231/- on 13.08.2008 (with LPSC) and obtained a No Dues Certificate. The Enforcement case has since been closed.
16. As far as para-wise reply of the Complainant is concerned, the Respondent refuted the charged made in para no. 2 of the petition stating that during the inspection, the supply of the commercial load was found connected with the connection bearing K No. 222050001591, installed in the name of M/s. Shivam Enterprises. In reply to para 3 of the petition, the Respondent submitted that the

supply of the industrial connection was also found being used for non domestic purpose i.e. running shops. Against para 12 the Respondent submitted that no bill for 11,00000/- as purported by the Complainant has been raised by the Respondent. In view of the above narration the Respondent submitted that the above case is falling within the ambit of Sec. 126 read with 127 of Electricity Act, 2003, which is sub-judice before the Hon'ble Court of CJ Tis Hazari and requested the Commission to dispose of the above petition /complaint.

17. Keeping in view the pendency of the above case before the Hon'ble Court of CJ Tis Hazari, the Commission decided to keep the matter in abeyance (unheard) till final disposal of the above case from the above Court. On 10.09.2009, the Tis Hazari Court dismissed the above Suit for non-prosecution. Following the above, the Commission initiated the process of hearing for redressal of the complaint.
18. Following which the Commission listed the matter for hearing on 14.01.2010 and 24.03.2011.
19. In the hearing held on 24.03.2011, the Complainants again reiterated the same facts which have been narrated above.
20. Sh. R.R. Panda G.M. BRPL submitted on behalf of the Respondent that the connection No NE1501239511/2220/Nangloi in the name of Sh. Vipul Pandhi sanction for NDT category was disconnected for non payment in July 2005. The consumer shifted the load to another meter which was booked for misuse later on. The connection was reconnected but the load of the same had been shifted to another meter, so the meter was not showing any consumption. The premises were inspected by Enforcement Cell of BRPL on 5.3.2008 and the load of above consumer was found on another meter No. 29001706 and a case of misuse was booked accordingly. The consumer no. 2 paid the bill of Vipul Pandhi on 6.3.2008 and started using the meter by connecting the load wire to the meter.
21. He further submitted that at the time of inspection the enforcement team found that the supply of a three phase CT Electronic meter No. 29001706 installed against K. No. 222050001591 in favour of M/s. Shivam Enterprises for industrial purposes with a sanctioned load of 57KW was also found being used for non domestic purposes in various shops.

22. He submitted that another meter bearing meter No. DVB/00/289971 was also found installed at site but this connection was not found in use and the supply of this meter was found in disconnected condition. The supply of the connection was also found being used for the purpose other than the sanctioned category, a Show Cause Notice dated 5.3.2008 was issued to the Complainant. It is submitted that reading of the meter on date of inspection was also found same as was on 20.7.2005 which clearly shows that non-domestic connection was not put to use since 2005 and Complainant willingly was using industrial connection for non-domestic purposes unauthorisedly. Following which a Speaking Order dated 29.3.2008 was issued and an assessment bill was raised for tariff violation amounting to Rs.6,36,220/- with payment due date 5.5.2008 against the erring Consumer. It is submitted that on the request of Complainant that he is ready to pay the differences of tariff since when Complainant is using the supply of the connection for non-domestic purpose the Complainant was allowed to pay the reduced amount of Rs.2,61,322/- only against the assessment bill of Rs.6,36,322/-.

Commission's findings:-

After hearing both the parties there are two issues which emerged from the above narrations and are to be replied by the parties concerned.

1. Whether the DISCOM failed to restore the supply of the consumer Complainant No. 1 Sh. Vipul Pandhi, (having commercial connection) even after depositing the requisite amount on 18.07.2005, within 2 days of payment of dues, as per Regulation 24 of the DERC (Performance Standards - Metering & Billing) Regulations, 2002.
2. Whether if the supply was restored/reconnected by the DISCOM in due time, it remained unused due to unauthorisedly taking of supply by the above consumer i.e. Complainant No. 1 from the second connection of Sh. Trehan (non-domestic) or from the third connection of M/s. Shivam Enterprises (Industrial) for violating the Tariff Schedule as tariff of commercial use is higher than the tariff of industrial supply.

In case the statement of the Complainant No. 1 is considered true that in spite of making payment of full amount of connection charges, the Respondent failed to energise the connection of the consumer for approximately 3 years w.e.f. July, 2005 to 6th March'2008 and continued to raise the bills for fixed charges without providing the required connection within 48 hours of depositing the charges under regulation 24 of DERC (Performance Standards - Metering & Billing) Regulations, 2002 then the Distribution Company is guilty of violation of the Regulation 24 of the Delhi Electricity

Performance Standards and metering billing regulation, 2002, which is reproduced as under :-

"24. Reconnection:

The Licensee shall reconnect the consumer's installation within two days of payment of past dues against the installation and reconnection charges. Dormant connections, however, would be reconnected only after all the formalities as required in the case of a new connection are complied with by the consumer."

If it is believed that the connection of the Complainant No. 1 (commercial connection) was made by the Respondent licensee well in time and the Respondent abstained from using the same by taking the supply from the another connection in the same premises for the purpose of avoiding higher tariff, then the Respondent licensee should have taken immediate action against the Complainants for violation of Tariff Schedules under Section 138 of Electricity Act, 2003 and Regulation 31-33, (Chapter VIII) **(violation of provision(s) of Tariff Schedule)** of DERC (Performance Standards - Metering & Billing) Regulations, 2002. The Respondent Licensee should have served notice for disconnecting the commercial connection under Regulation 49(ii) of the Delhi Electricity Supply Code & Performance Standards Regulations, 2007 which gives the procedure for disconnection on non-payment of license dues. However, no such action was taken and the offence continued till it was detected on 05.03.2008 at the time of inspection. The above act of the all the three consumers was illegal and invite penal proceedings against the erring consumers under Regulation 49(ii) of the Delhi Electricity Supply Code & Performance Standards Regulations, 2007 alongwith provisions of Electricity Act, 2003. The above provisions have been reproduced as under:-

Electricity Act, 2003:

"138.(1) Whoever,--

- a) unauthorisedly connects any meter, indicator or apparatus with any electric line through which electricity is supplied by a licensee or disconnects the same from any such electric line; or
- b) unauthorisedly reconnects any meter, indicator or apparatus with any electric line or other works being the property of a licensee when the said electric line or other works has or have been cut or disconnected; or
- c) lays or causes to be laid, or connects up any works for the purpose of communicating with any other works belonging to a licensee; or
- d) maliciously injures any meter, indicator, or apparatus belonging to a licensee or wilfully or fraudulently alters the index of any such meter, indicator or apparatus or prevents any such meter, indicator or apparatus from duly registering,

shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to ten thousand rupees, or with both, and, in the case of a continuing offence, with a daily fine which may extend to five hundred rupees; and if it is proved that any means exist for making such connection as is referred to in clause (a) or such reconnection as is referred to in clause (b), or such communication as is referred to in clause (c), for causing

such alteration or prevention as is referred to in clause (d), and that the meter, indicator or apparatus is under the custody or control of the consumer, whether it is his property or not, it shall be presumed, until the contrary is proved, that such connection, reconnection, communication, alteration, prevention or improper use, as the case may be, has been knowingly and wilfully caused by such consumer."

DERC (Performance Standards - Metering & Billing) Regulations, 2002

Chapter VIII

Violation of Provision(s) of Tariff Schedule

"31. Procedure for levy of charges other than normal tariff for violation of provision(s) of Tariff Schedule

- (i) The licensee shall not be entitled to levy any charge on account of violation of provision(s) of Tariff Schedule prior to the date of last reading/inspection and in no case beyond past six months from the date of the current reading/inspection.
- (ii) In the Inspection Report the nature of violation shall be clearly mentioned.
- (iii) The inspection report and the show cause notice thereto must be signed by an authorised signatory of the licensee and must be handed over to the consumer or his/her representative at site immediately under proper receipt. In case of refusal by the consumer or his/her representative to either accept or give a receipt, a copy of each must be pasted at a conspicuous place in/outside the premises. Simultaneously, the inspection report and the notice shall be sent to the consumer under Registered Post.
- (iv) The consumer shall be served upon with a 7 working day show cause notice at site as to why charges on account of violation of the provision(s) of Tariff Schedule, indicated in the inspection report, should not be levied on him/her. The notice should clearly state the time, days and place at which the reply has to be submitted and the designation of the person to whom it should be addressed.

32. Submission of consumer's reply

- (i) Within 7 working days from the date of receipt of inspection report/show cause notice the consumer may submit a reply or deposit prescribed inspection fee and request the licensee to do site verification again.
- (ii) Within 7 working days from the date of such request the licensee shall arrange an inspection of the consumer's premises and shall do site verification.
- (iii) Within 7 working days from the date of submission of consumer's reply, if made within stipulated time, or the date of second inspection, whichever is later, the licensee shall analyse the case after carefully considering all the documents, submissions by the consumer, facts on record and the report of inspection on consumer's request. If it is concluded that there is no violation of any provision of Tariff Schedule, the case of violation of provision(s) of Tariff Schedule shall be dropped immediately and the decision shall be communicated to the consumer under proper receipt within 7 working days from the date of taking the decision.
- (iv) If it is concluded that charges on account of violation of the provision(s) of Tariff Schedule be levied, the licensee shall arrange personal hearing with the consumer within 15 days from the date of such decision.

33. Personal hearing

- (i) During the personal hearing the licensee shall give due consideration to the facts submitted by the consumer along with the facts on record and pass a speaking order as to whether the case of violation of provision(s) of Tariff Schedule is established or not. In case, violation of provision(s) of Tariff Schedule is not established, the case shall be withdrawn immediately. In case of establishment of the case of violation of

provision(s) of Tariff Schedule the licensee shall levy the charges on this account from the date of reading/inspection immediately preceding the date of issue of notice to the consumer provided that this date shall not be beyond past six months from the date of issue of notice. The speaking order shall clearly state the decision taken and the charges to be levied with their effective dates. A copy of the speaking order shall be handed over to the consumer under proper receipt on the same day.

- (ii) The licensee shall recover these charges through subsequent electricity bills and permit recovery in instalments, if needed."

Delhi Electricity Supply Code & Performance Standard Regulations, 2007

"49. Disconnection on non-payment of the Licensees Dues

- (i) *The Licensee may issue a disconnection notice in writing, as per section 56 of the Act, to the consumer who defaults on his payment of dues giving him fifteen clear days to pay the dues. Thereafter, the Licensee may disconnect the consumer's installation on expiry of the said notice period by removing the Service Line / Meter or as the Licensee may deem fit. If the Consumer does not make the payment within six months of the date of disconnection, such connections shall be treated as Dormant Connection.*
- (ii) *The Licensee may take steps to prevent unauthorized reconnection of such consumers disconnected in the manner as mentioned above. Wherever Licensee discovers that connection has been re-connected unauthorisedly, Licensee may initiate action as per provisions of section 138 of the Act. Further, in case Licensee discovers that the supply to such premises has been restored through another live connection, notice to registered consumer/user of such live connection shall be given to stop such illegal supply immediately failing which pending dues of disconnected connection shall be transferred to his account and non-payment of such transferred dues may be dealt with as per Sub-Regulation (i) above."*

From the perusal of averments made and documentary evidence submitted before the Commission, at no place, it has been mentioned that the distribution licensee took action against the consumer under the above provisions of law well in time, inspite of the fact that the meter was showing the same reading as on 05.03.2008 as was showing on July, 2005. However, the DISCOM took action in the year 2008, which shows total negligent behaviour on the part of the employees of the DISCOM and is a clear cut violation of above provisions of law.

- 23. The statement of the Respondent is that it was in the year 2008 when the Respondent made inspection of the premises of the Complainants and found the Complainant 1 using unauthorisidely second industrial connection which has been installed in the name of M/s. Shivam Enterprises in the same premises. In this connection the Licensee should have initiated action against the erring consumer as per the provision of 138 of the above Act and should have also issued notice to the registered consumer to stop such illegal supply immediately as well as take action under Regulation 49(ii) of the Delhi Electricity Supply Code & Performance Standard Regulations, 2007.

24. On the above issues both parties were asked to file their submissions before or on next date of hearing.
25. The Commission listed the matter for hearing on 29.03.2011.
26. Both parties were present.
27. At the outset of hearing both parties filed their submissions which have been taken on record.
28. Sh. Vipul Pandhi and Sh. Subash Chandra Trehan in their submission elaborately discussed on the issue of limitation and on other issues but did not submit any pleading on the issues specified above.
29. The Counsel of the BRPL Sh. K. Datta, Advocate submitted that :-
- (i) The Commission has not formed any prima-facie opinion against the Respondent stating therein violation of any provision of the Electricity Act, 2003 and Delhi Electricity Supply Code & Performance Standard Regulation, 2007 and hence, the proceedings against the Respondent cannot be continued.
 - (ii) The complaint is barred by limitation as the Complainant filed complaint in November, 2008 for the inaction of the Respondent which was desirable on 18.07.2005. So, there is a latch of 3 years in filing the complaint and alleged cause of action. In support of his claim the Respondent Counsel Submitted that although there is no time limit prescribed under the act for such filing however, as per Limitation Act, 1963, the residuary period of limitation in respect of matters where no specific period of limitation has been provided is given in article 137, of schedule 1 of the Constitution; which stipulates limitation period of three years. (Vol. 107 (2003) (DLT) 565 (DB).
 - (iii) The Complainant himself has admitted that they were using the connection for commercial purposes and hence the speaking order is legal and valid and bill raised is correct.
 - (iv) The Complainant has also failed to file appeal under section 127 against the speaking order made under section 126 of the EA, 2003 (misuse of connection).
 - (v) As far as allegation of the Complainant that they made the payment under protest/duress/threat of disconnection/coercion etc. the

Complainant has to substantiate the same under the principle laid down in Order 6 Rule 4 of CPC. He further submitted that a plea of coercion/duress cannot be decided without evidence and therefore Complainant is liable to be directed to institute appropriate proceeding before Civil Court who is the Competent Court to decide such issue.

- (vi) The Respondent denied that there is any violation of Regulations 24, of the DERC (Performance Standards – Metering & Billing) Regulations, 2002 as the Respondent reconnected the connection of the Complainant in July, 2005 which could not be used by the Complainant due to his using the industrial connection of lesser tariff. He has further submitted that if the connection of the Complainant had not been restored for above three years, why the Complainant failed to file the required complaint/petition.
- (vii) The Respondent further submitted that finding of outgoing wire of J.No. T060-331 and not the incoming disconnected, clearly reveals that the connection of the Complainant was restored in time in the year 2005.

Conclusion of the Commission:

30. From perusal of the facts submitted before the Commission and arguments advanced by the Counsel/Representative of the both parties the Commission has reached the following conclusions:

- (1) As far as Respondent's plea that the above petition is barred by limitation, the Commission observes that the cause of action which initiated in the Year 2005 continued till reconnection/inspection made by enforcement party on 05.03.2008 as well as framing of case against the erring consumer for misuse under section 126. . So, for the purpose of limitation the cut-off date for cause of action from where the period for limitation starts shall be 05.03.2008 and ends on 04.03.2011. Whereas, the Complainant filed this petition in the year 2008 itself. So, as such there was no delay on the part of the consumer for filing of the instant petition. Therefore, the stand of the Respondent in the instant case is not tenable and hence rejected.
- (2) Both the parties failed to satisfy the queries raised by the Commission neither in their submissions nor at the time of making arguments. If the Commission accepts the arguments of the Respondent that it has not violated the provision of Regulation 24 of DERC (Performance Standards - Metering & Billing) Regulations, 2002 then why did the DISCOM keep on raising the bill for fixed charges without energy charges (as the meter was not showing any reading) from the consumer in the said period. When the Commission asked to reply to the above, the Counsel of the Respondent could not answer the above queries.

31. It is evident from the record that the commercial connection was not utilised for 3 years in the same premises.
32. The Commission finds that the Distribution Licensee, despite nil consumption on the meter for the commercial connection for nearly 3 years, continued to raise bill for fixed charges only and did not investigate into the reasons for the same till March, 2008. Had the utility been vigilant and carried out inspection earlier, this matter could have been detected earlier and corrective action taken. The utility should have in-built internal checks to ensure timely detection of theft/misuse as the financial impact of any complacency on its part gets loaded onto the honest, paying consumers in the city. The Commission, therefore, imposes a token penalty of Rs. 10,000/- and advises the distribution utility to devise appropriate systems for timely detection of such cases of theft/misuse and to caution its staff and officers against negligence which results in such cases of theft/misuse going undetected.
33. As regards the complaint of Complainant No. 2 Sh. Subhash Chander Trehan, who is having electric connection bearing K.No.NA0021224668/2220/Nangloi, he himself has admitted that in the absence of commercial connection of Complainant No. 1, his industrial connection was used by the Complainant No. 1, therefore, the action taken by the Respondent Company against him is absolutely correct and within law and hence his complaint has no weight and deserves dismissal.
34. The Respondent shall comply with the orders and submit compliance report to the Commission within 04 weeks from the date of this Order.
35. Ordered accordingly.

Sd/-
(J.P. Singh)
MEMBER

Sd/-
(Shyam Wadhera)
MEMBER