

**KERALA STATE ELECTRICITY REGULATORY COMMISSION  
THIRUVANANTHAPURAM**

Present: Shri. R. Preman Dinaraj, Chairman  
Shri. Adv. A.J Wilson, Member (Law)

**OP.No.34/2021**

In the matter of: Petition for approval of reliefs announced by the Government of Kerala vide G.O No. (RT) 14/2021 dated 28-01-2021 and G.O No. (RT) 84/2021 dated 28-06-2021

Petitioner : M/s. Kerala State Electricity Board Limited  
(Represented by Sri. Namboothiri, Exe. Engineer, TRAC)

Date of Hearing: 11-08-2021, 11.00 AM

**Order dated 02-09-2021**

1. M/s Kerala State Electricity Board Limited (*hereinafter referred to as KSEB Ltd. or the petitioner*) has filed the instant petition for approval of reliefs in the fixed charge/demand charges applicable to industrial/commercial consumers and Cinema theatres for the month of May 2021 and relief packages to the domestic consumers as per the directions contained in G.O No. (RT) 14/2021 dated 28-01-2021 and G.O No. (RT) 84/2021 dated 28.06.2021. The prayers as per the petition are:
  - a) To approve the following reliefs to Industrial/ Commercial consumers and Cinema theatres in the State.
    - (i) to extend 25% relief on fixed charge/demand charges already granted to cinema theatres as per G.O. dated 01-06-2020 for the months of March, April and May-2020 to be increased to 50% for these months as per G.O. dated 28-01-2021.
    - (ii) to allow relief of 50% on fixed charge/demand charge shall be allowed in subsequent months for cinema theatres i.e., from June to December-2020 as per G.O. dated 28-01-2021.
    - (iii) to allow relief to the tune of 25% on fixed charge/demand charge applicable to Industrial/Commercial consumers for the month of May-2021 as per G.O. dated 28-06-2021.
    - (iv) to allow relief to tune of 50% on fixed charge/demand charge applicable to Cinema theatres for the month of May- 2021 as per G.O. dated 28-06-2021.

- (v) to allow three equal instalments without interest to remit the balance dues after allowing reliefs as per G.O. dated 28-06-2021, up to 30-09-2021.
  - (vi) allow pass through of financial impact on account of allowing reliefs Industrial consumers, Commercial consumers and Cinema theatres during truing up process.
- b) To approve the following reliefs to the domestic consumers in the State.
- (i) Providing free electricity (existing from 29-09-1997) given to domestic consumers having their monthly consumption up to 30 units with connected load up to 500 Watts, as per G.O. dated 28-06-2021, with subsidy provided by the State Government.
  - (ii) Providing electricity at reduced energy charge of Rs.1.50/ unit to domestic consumers under BPL category with connected load of and below 1000 Watts monthly consumption up to 50 units, as per G.O. dated 28 -06-2021.
2. After examining the petition, the Commission admitted the petition as OP No.34/2021 of 2020 and issued notice for the hearing on 11-08-2021 at 11:00 A.M through video conference mode.

### **Background**

3. During the first lockdown in connection with the Covid-19 pandemic, in order to ease the hardships faced by the industrial/ commercial consumers and private hospitals due to the lockdown restrictions, Government vide order G.O.(Rt) No. 67/2020/P.D. dated 01.06.2020 had directed KSEB Ltd. to allow a rebate of 25% on fixed charge applicable to Industrial/Commercial consumers and Private Hospitals for the months of March, April and May 2020 (during lockdown period) and to defer the payment of balance fixed charge (75%) of these months, up to December-2020, without levying interest during the deferred period. It was also ordered to allow domestic consumers to remit half of their bill amount during lockdown period and to remit the balance amount in two equal instalments.
4. Subsequent to the Order from Government of Kerala, KSEB Ltd has implemented several reliefs including those announced by the Government, to their consumers during the lockdown period and filed a petition before the Commission to relax the provisions of the Kerala Electricity Supply Code 2014 and to issue Orders to regularise the extension of these reliefs by invoking Regulation 179 of the Kerala Electricity Supply Code.
5. The Commission after observing the usual procedure of disposal of petitions, disposed of the petition (OP 19/20) filed by KSEB Ltd and had issued the following orders vide Order dated 31-12-2020.

- a) Regarding the rebate of 25% on the fixed/demand charges to consumers under the tariff categories LT IV(A) Industry, LT IV(B) IT &IT Enabled services, LT VII(A) Commercial, LT VII(B) Commercial, LT VII(C) Commercial, private hospitals categorised under LT VI (G) General and also to the consumers categorised under the aforementioned tariff categories availing supply at HT & EHT voltage level for the lock down period, the Commission grants KSEB Ltd.'s prayer to allow a rebate of 25% to the above said categories of consumers. However, since these concessions were extended on account of the Covid-19 lockdowns and subsequent slowdown of the economy, these concessions shall commence from 24-03-2020 instead of from 01-03-2020 as proposed by KSEB Ltd. in their petition. In case KSEB Ltd. decides to allow the rebate from 01-03-2020, the additional commitment on this account has to be borne by KSEB Ltd.

Further, the rebate in fixed/demand charges shall be shown separately as a reduction in bill, in the same way as subsidy under section 65 of the Electricity Act is shown. The actual amount of rebate offered to each consumer class and the actual amount of relief received from the generating companies and transmission licensees are to be furnished to the Commission, once the rebate is disbursed and not later than the close of the financial year 2020-21.

KSEB Ltd. is also directed to peruse the issue of short credit of relief amount by the Central PSU based on their billing and ensure that the eligible amount as per the Min. of Power letter is obtained from the Central PSUs.

- b) The prayer to defer the payment of balance 75% fixed charges of three months up to 15-12-2020 and exemption of Surcharge applicable for the delayed payment of the balance 75% of the fixed/demand charges, is also allowed. Accordingly, exercising the powers under Regulation 179 of the Kerala Electricity Supply Code 2014, the Commission hereby relax the relevant Regulations for implementing the extension of due date and payment of bills without interest charges for the period for the different categories of consumers as proposed by KSEB Ltd. till 15th December 2020.
- c) On the request of KSEB Ltd. to permit as a pass through the additional burden on account of rebate/reliefs granted during the truing up process, the Commission directs that KSEB Ltd. can if considered necessary take up the matter with the Commission after the decision of Government of Kerala is received in this matter.
- d) Regarding the proposal for pass through of additional interest and finance charges due to extension of due dates for all consumers during the lockdown period and deferment of fixed charge/demand charge during the truing up of FY 2020-21, the Commission hereby directs that this issue too can be taken up by KSEB Ltd. with

the Commission once the decision of the Government is received in the Commission.

- e) The prayer of allowing relaxation in Regulation 73(4) of Kerala Electricity Supply Code, 2014, for deferring the demand for additional security deposit in the 1st quarter of FY 2020-21 is also allowed as a one-time measure by exercising the powers conferred under Regulation 179 of the Kerala Electricity Supply Code, 2014.
  - f) The request for allowing the pass through of rebate of 5% of the total bill subject to a maximum of Rs.100/- for promotion of online payment facility for first time users as a force majeure measure is also allowed as a special case. For the same, KSEB Ltd may provide the complete details of actual rebate extended to the consumers.
  - g) The prayer for exemption of the application fee for new service connection applications submitted online for a period of one-year i.e. up to 31.03.2021, as part of a measure to contain the Covid-19 pandemic is also allowed in public interest, taking into consideration the severe impact of the Covid-19 pandemic on the State's economy.
  - h) Rebates to domestic consumers offered by Government of Kerala as per Section 65 of the Act is also allowed considering the G.O. dated 26-06-2020. The State Government may provide the subsidy based on the actual figures furnished by KSEB Ltd in the months of January and February, 2021 but not later than the end of the financial year 2020-21 either as a lumpsum or in such other manner as decided by the State Government considering the provisions of Section 65 on advance payment of subsidy.
  - i) KSEB Ltd. is directed to furnish to the Commission, after completing the disbursement of subsidy to the domestic consumers, the details of the actual amount of subsidy paid to the consumers and the actual subsidy received from the State Govt. The final settlement of accounts of the subsidy with the Government will be ordered once the details are furnished by KSEB Ltd.
6. In the month of January, 2021, the Government of Kerala had issued another order No. 14/2021 on 28-01-2021 for enhancing the limit of rebate allowed in fixed charges to 50% for the month of April & May 2020 and also to extend this rebate of 50% up to December 2020 in the case of Cinema theatres as the cinema theatres were remain closed till December 2020. The Government also allowed remitting of the balance amount of electricity charges in six equal instalments. The Government in the said order issued directions to the KSEB Ltd to implement the Order in public interest as per section 55 of Article of Association of the Company, and also directed the Commission under Section 108 of the Electricity Act 2003 to grant approval for allowing these reliefs as a matter of policy involving public interest.

7. Further to the Order dated 28-01-2021, the Government of Kerala has issued another Order on 28-06-2021 to allow the following reliefs to the commercial/industrial consumers and Cinema theatres and issued directions to the KSEB Ltd for implementing the G.O. in public interest as per section 55 of Article of Association of the Company and again directed the Commission under Section 108 of the Electricity Act 2003 to grant approval for allowing the reliefs announced as a matter of policy involving public interest.

I. Reliefs to Industrial/Commercial consumers and cinema theatres

- to allow relief of 25% in fixed charges/demand charges applicable to Industrial/Commercial consumers for the month of May-2021.
- to allow relief of 50% in fixed charges/demand charges applicable to Cinema theatres for the month of May- 2021.
- to allow three equal instalments without interest up to 30-09-2021 for remitting the balance dues after the reliefs.
- to regularise the amount already paid either fully or partly by the above consumers by adjusting the amount paid in future bills.

II. Reliefs to the domestic consumers of KSEB Ltd with the prior approval of the Commission.

- The scheme of providing free electricity (existing from 29-09-1997) given to domestic consumers having their average monthly consumption up to 20 units with connected load up to 500 Watts is to be extended to the consumers having an average monthly consumption up to 30 units without changing the limit of connected load.
- The energy charge of Rs.1.50/ unit fixed by the Commission for domestic consumers under BPL category having monthly consumption up to 40 units with connected load up to 1000 Watts is to be allowed for consumers having a monthly consumption up to 50 units also , without changing the limit of connected load.

8. KSEB Ltd has filed the instant petition before the Commission to grant approval for the reliefs extended as per the directions in above said Government Orders dated 28-01-2021 and 28-06-2021.

9. The petitioner stated in the petition that, necessary orders have been issued to allow the relief to eligible consumers in the bills issued for the month of January, 2021 in anticipation of a favourable approval from the Commission and an amount of Rs.3.28 Crore among 484 Cinema theatres in the State was allowed as rebate during their closure period of 10 months i.e., from March-2020 to December-2020.

10. KSEB Ltd further submitted that, the relief received from CGS and M/s. PGCIL was not sufficient to provide the relief to Commercial/Industrial consumers and Private Hospitals for the first phase of lockdown i.e., from March 2020 to April 2020 and requested the Commission to allow the amount incurred by the petitioner in granting reliefs to Cinema theatres as pass through during Truing up process of respective years by considering the restriction placed on them by Central/State Govt. to contain Covid-19 which is declared as an event of force majeure.
11. The petitioner also stated in the petition that, they have already decided to issue orders to implement the directions contained in G.O. dated 28-06-2021 and to make suitable modification in the LT and HT billing software to enable the passing on of the above relief to the eligible consumers, in anticipation of a favourable order from the Commission.
12. As per the petitioner, the estimated financial impact due to the extension of reliefs as per G.O dated 28-06-2021 is Rs.24.37 Crore. The petitioner also requested the Commission to allow the amount incurred in granting reliefs to Commercial /Industrial consumers and cinema theatres as pass through during the Truing up process of respective years by considering the restriction placed on them by Central/State Govt. to contain Covid-19 which is declared as an event of force majeure. The consumer-category wise estimations of additional financial commitment submitted by the petitioner is as shown below.

SI No	Consumer Category	No. of beneficiaries	Relief to be allowed (Rs. Crore)
1	Cinema Theatres	484	0.3825
2	Industry	1,46,028	12.89
3	Commercial	16,06,434	11.10
<b>Total</b>		<b>17,52,946</b>	<b>24.3725</b>

13. Regarding the reliefs announced to domestic consumers, the petitioner stated that, free electricity has been given to the domestic consumers since 29-09-1997, with subsidy provided by the Government and also there was provision in the tariff order for the same up to 30-06-2012 (as per tariff order dated 02-12-2009). At present the subsidy commitment on account of providing free electricity is being netted off against the electricity duty retained by the KSEB Ltd. Presently, 12,200 consumers are benefited under the scheme and it is estimated that around 13,000 consumers will be benefited in extending the consumption limit to 30 units/month.
14. The petitioner further stated in the petition that, in the case of BPL consumers, the Commission vide tariff Order dated 14-08-2014 has provided a separate monthly slab of 0-40 units for domestic consumers under BPL category with connected load of and below 1000 Watts and the then energy charge was Rs.1.50/unit. They were also

exempted from paying fixed charge as per the Tariff Order. These concessional rates are still continuing for BPL consumers. Presently, 18,990 consumers are benefited under the scheme and it is estimated that around 22,300 consumers will be benefited in extending the consumption limit to 50 units/month.

15. The petitioner also stated in the petition that they have already initiated steps to modify the billing software to provide relief packages smoothly to NPG and BPL domestic consumers in anticipation of a favourable approval from the Commission.

#### **Public Hearing on the petition**

16. The matter was heard in a public hearing through video conference mode on 11.08.2021 after giving a press release for the information of all the stakeholders. The petitioner represented by Sri. Namboothiri, Exe. Engineer, explained the background and history of the reliefs announced by the Government so far due to lockdown to contain the Covid-19 pandemic. He further explained the reliefs announced by the Government as per the G.O. dated 28-01-2021 & 28-06-2021 and requested the Commission to grant approval for the implementation of reliefs as per these Orders.
17. In reply to a query by the Commission regarding the financial implication of the reliefs announced to domestic consumers during hearing, the Petitioner submitted that an approximate amount of Rs. 57 lakhs and Rs. 95 lakhs is estimated for the non-payment category and BPL category respectively. The petitioner further submitted that these figures are only estimations and the actual financial implication may vary according to the number of consumers comes under each category after implementing the modifications.
18. The Kerala Film Chamber of Commerce represented by its General Secretary Sri. B. R. Jacob submitted that, most of the theatres classified as multiplex by the KSEB Ltd. are existing theatres which were later converted into two or three screens. There is no increase in the capacity or revenue, and billing of energy consumed by these theatres at the rate applicable to multiplex cannot be justified. He further submitted that, the relief announced for the month of May 2021 may be extended to June-21 and July 2021 as the occupancy in theatres is limited to 50% of the Capacity. He also submitted that the reliefs announced for cinema theatres should be made applicable to theatres functioning in the licensing area of other distribution licensees. Sri. Anil Thomas, Secretary submitted that, the reliefs announced for May 2021 should be extended for some more time at least up to the month of December 2021, as the industry make take more time to recover from the hardships due to lockdown.
19. Smt. Devi C. Jayan who is running a lodging facility in Trivandrum city submitted that the reliefs in fixed charges need to be extended to such facilities also as there is no revenue from these establishments. She further submitted that the lodges remained

closed since March 2020 and there is absolutely no revenue for establishments having only lodging and not any boarding facility.

### **Analysis and Decision of the Commission**

20. The Commission has carefully examined the petition of KSEB Ltd., the additional submissions by the petitioner and the comments of the consumers and other stakeholders during the hearing held on 11.08.2021.

21. The Commission also noted that vide Order dated 28-01-2021 and 28-06-2021, Government of Kerala has issued directions under Section 108 of the Electricity Act 2003, to the Commission regarding the implementation of these rebates. The provisions under Section 108 of the Act are as shown below:

*Section 108. (Directions by State Government): - (1) In the discharge of its functions, the State Commission shall be guided by such directions in matters of policy involving public interest as the State Government may give to it in writing.*

*(2) If any question arises as to whether any such direction relates to a matter of policy involving public interest, the decision of the State Government thereon shall be final.*

22. In this context, the Commission also perused the decision of Hon. APTEL in Appeal No. 41 of 2010 dated 31-01-2011 in which stated as follows:

*“62 (1) The State Commission is independent statutory body. Therefore the policy directions issued by the State Government are not binding on the State Commission, as those directions cannot curtail the power of the State Government in the matter of determination of tariff. The State Government may give any such policy direction in order to cater to the popular demand made by the public but while determining tariff the State Commission may take those directions or suggestions for consideration but it is for the State Commission which has statutory duty to perform either to accept the suggestion or reject those directions taking note of the various circumstances. It is purely discretionary on the part of the State Commission on acceptability of the directions issued by State Government in the matter of determination of tariff.”*

The above decision makes it clear that any direction on the matter of determination of Tariff issued by the State Government under section 108 of the Electricity Act 2003 is not binding as such on the State Commission and it is purely discretionary on the part of the State Commission on acceptability of such directions issued by the State



Government. However, keeping in main the Covid 19 pandemic and its adverse impact on the economic situation in general and considering the fact that the subject matter of the Government Orders is of large public interest and in compelling circumstances, Government Orders issued demands a favourable consideration. Hence, the Commission has favourably considered for approval the reliefs announced by the Government,

23. Thereafter, the Commission also noted that the reliefs announced by the Government are in two different Orders. Since the intent and target category of these two Orders vary, the matter in Order dated 28-01-2021 and 28-06-2021 are discussed separately.

**(a) Reliefs announced as per G.O. dated 28-01-2021**

24. As stated above, the Government of Kerala has issued an order No. 14/2021 on 28-01-2021 for enhancing the limit of rebate allowed in fixed charges as per Order dated 01-06-2020 to 50% for the months of March, April & May 2020 and also to extend this rebate of 50% up to December 2020 in the case of Cinema theatres. This is because cinema theatres remained closed till December 2020. The Government has also allowed remitting of the balance amount of electricity charges in six equal instalments. However, the Order is silent on the matter of surcharge for delayed payments as per the provisions of the Kerala Electricity Supply Code 2014, while providing instalments.

25. The Commission has examined the prayer of KSEB Ltd in view of the Government Order dated 28-01-2021. Earlier, the Commission had granted approval for the reliefs announced in G.O. dated 01-06-2020 and other reliefs vide Order dated 31-12-2020 in Petition No. 19/2020. The Commission accorded the approval for the reliefs based on this Order for the period from 24-03-2020 to 30-06-2020 considering it as a matter of public interest.

26. The Commission notes that the situation similar to the first lock down continued in the case of Cinema theatres as these were not permitted to operate till December 2020. Hence, the Commission after due consideration is of the view that the prayer of KSEB Ltd to enhance the rebate in Fixed charges to 50% in the case of cinema theatres and to extend the rebate of 50% up to December 2021 can be allowed. Regarding the date up to which the reliefs is to be allowed, the Commission notes that the Order dated 28-01-2021 has been issued to allow rebate for the past 10 months period for which the cinema theatres were remained closed and hence the rebate of 50% in fixed charges can be allowed up to 31-12-2021. Accordingly, in the case of cinema theatres only, rebates in fixed charges allowed as per Order dated 31-12-2020 is enhanced to 50% ie., w.e.f 24-03-3030 and extended till 31-12-2020.

27. Further, in the case of monthly instalments for the balance payment and surcharge applicable on delayed payments, the Commission notes that the G.O states that the

balance amount after rebate can be payable in six equal monthly instalments. Hence, the G.O. implies that payment of balance amount can be made in six instalments without interest, even though the G.O. does not specifically state that no interest/surcharge is applicable for belated payments. Accordingly, in order to ease the financial hardships, the remittance of the balance amount after allowing the rebates specified above in six equal monthly instalments without interest/surcharge is also allowed.

**(b) Reliefs announced as per G.O. dated 28-06-2021**

28. Government of Kerala as a part of its Action Plan to ease the difficulties faced by the public during the second wave of covid-19 pandemic, has announced certain reliefs in the electricity charges to the industrial/commercial consumers as stated in Para 7 above. The Commission has examined in detail the submissions by the petitioner and the comments of the consumers during the hearing in view of the Government Order dated 28-06-2021.
29. The Commission also notes that lockdown restrictions were in force during the month of May-2021 in connection with the second wave of Covid-19 pandemic and the environment was not conducive for industries and business establishments due to lockdown restrictions. Hence, the Commission is of the considered view that, the relief of 25% in fixed charges for industrial and commercial consumers and 50% for cinema theatres for the month of May 2021 as announced by the Government vide Order dated 28-06-2021 can be allowed in public interest. Further, the Commission also approves the reliefs announced for domestic consumers as per the G.O dated 28-06-2021. ie., the scheme of providing free electricity to domestic consumers having their average monthly consumption up to 20 units with connected load up to 500 Watts is extended to the consumers having an average monthly consumption up to 30 units without changing the limit of connected load and the energy charge of Rs.1.50/ unit for domestic consumers under BPL category having monthly consumption up to 40 units with connected load up to 1000 Watts is extended to BPL category consumers having monthly consumption up to 50 units also, without changing the limit of connected load.
30. Regarding the reliefs announced by the Government to domestic consumers, the additional financial commitment due to the rebates/relief shall be met from subsidy as per the provisions of Section 65 of the Electricity Act, 2003 which is extracted below

**Section 65. (Provision of subsidy by State Government):** *If the State Government requires the grant of any subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62, the State Government shall, notwithstanding any direction which may be given under section 108, pay, in advance and in such manner as may be specified, the amount to compensate the person affected by the grant of subsidy in the manner the State Commission may direct, as a condition*

*for the licence or any other person concerned to implement the subsidy provided for by the State Government:*

*Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by State Commission shall be applicable from the date of issue of orders by the Commission in this regard.*

31. The petitioner KSEB Ltd. During the hearing of the petition submitted that an approximate amount of Rs.57 lakhs is estimated under Non-payment category and Rs.95 lakhs under BPL category as additional financial commitment on implementation of subsidy offered to domestic consumers
32. As per the provisions of Section 65, if the State Government desires to provide subsidy to any class of consumers on the tariff determined by the Commission, the amount required to compensate the person affected by the grant of subsidy is to be paid in advance and in the manner specified by the Commission. Hence, the Commission accepts the prayer of KSEB Ltd to grant approval for extending the free electricity limit to consumers having connected load up to 500W and having monthly consumption up to 30 units and to grant approval for providing electricity at reduced rate of Rs.1.50/unit to domestic consumers under BPL category having connected not exceeding 1000Watts and monthly consumption up to 50 units. The State Government may provide the subsidy as per the actual figures furnished by KSEB Ltd. KSEB Ltd. is directed to furnish these details to the Government and claim the subsidy as per Section 65 of the Electricity Act. A copy of the request is also be furnished to the Commission with the details of the actual amount of subsidy paid to the consumers and the actual subsidy received from the State Government for every year.

### **Orders of the Commission**

33. Based on the discussions above and taking note of the fact that the matters are as of substantial public interest, the following orders are issued on the prayers of KSEB Ltd
  - (1) The reliefs mentioned below are approved to the industrial/commercial consumers of KSEB Ltd.
    - (i) to enhance the rebate in fixed charges/demand charges to 50% from 25% for the period from 24.03.2020 to 30.06.2020 in the case of cinema theatres.
    - (ii) to extend the applicability of rebate of 50% on fixed/demand charges from 01-07-2020 to 31-12-2020 in the case of cinema theatres.
    - (iii) to permit the Cinema theatres to pay the balance amount after rebate without interest in six equal monthly instalments.

- (iv) The amount, if any, already paid by Cinema theatres against the reliefs allowed for the period mentioned in (i) and (ii) above is to adjusted/regularised in subsequent bills.
  - (v) to allow 25% rebate in fixed charges/demand charges for the month of May 2021 in the case of industrial/commercial consumers.
  - (vi) to allow 50% rebate in fixed charges/demand charges for the month of May 2021 in the case of Cinema theatres.
  - (vii) to allow three equal instalments without interest up to 30.09.2021 for the payment of balance dues after the reliefs/rebates.
  - (viii) the amount if any already paid for the month of May-2021 by the consumers against the relief allowed at (v) and (vi) above to adjusted/regularised in subsequent bills
- (2) Enhancement of subsidy to domestic consumers offered by Government of Kerala as per G.O. dated 28.06.2021 is also allowed subject to the provisions of Section 65 of the Electricity Act 2003.
- (3) KSEB Ltd is hereby directed to submit its estimates for this subsidy to the State Government immediately.
- (4) The State Government may provide the subsidy as per the provisions of Section 65 of the Act to KSEB Ltd as per the figures furnished by KSEB Ltd either as a lump sum or in phased manner in advance.
- (5) The petition disposed of. Ordered accordingly.

Sd/-  
**Adv. A.J. Wilson**  
**Member (Law)**

Sd/-  
**Preman Dinaraj**  
**Chairman**

Approved for issue

Sd/-  
Secretary (i/c)