### In the Appellate Tribunal for Electricity, <u>New Delhi</u> (Appellate Jurisdiction)

# Appeal No. 187 of 2015

# Dated: 12<sup>th</sup> September,2016

#### Present: Hon'ble Mrs. Justice Ranjana P. Desai, Chairperson Hon'ble Mr. I.J. Kapoor, Technical Member

#### In the matter of

# Tamil Nadu Generation and Distribution Corporation Limited2<sup>nd</sup> Floor, Eastern Wing,144, Anna SalaiChennai 600 002Tamil Nadu... Appellant

#### Versus

1.	M/S B&G Solar Private Lim New No 25, Old No 10, Sir Madhavan Nair Road Mahalingapuram, Nungambakkam Chennai 600 004 Tamil Nadu	nited	Respondent No 1
2.	Tamil Nadu Electricity Regulatory Commission No 19A, Rukmani Lakshmipathy Salai, Marshalls Road, Egmore, Chennai 600008 Tamil Nadu Respondent No 2		
Counsel for the Appellant		:	Mr. S. Vallinayagam
Counsel for the Respondent(s)		:	Mr. Anand K Ganesan Ms Swapna Sheshadri

Mr Akshat Jain Mr Sandeep Rajpurohit Ms Akshi Seem Mr Ishaan Mukherjee for R-1

Mr. G. Umapathy Ms R Mekhala for R-2

# JUDGMENT

# PER HON'BLE MR. I.J. KAPOOR, TECHNICAL MEMBER

- The present Appeal has been filed by Tamil Nadu Generation and 1. Distribution Corporation Ltd. (hereinafter referred to as the "Appellant") under Section 111 of the Electricity Act, 2003 against the Impugned Order dated 15.09.2014 passed by the Tamil Nadu State Electricity Regulatory Commission (hereinafter referred to as the "State Commission") in D.R.P. No. 6 of 2013. By the Impugned Order, the State Commission has inter-alia held that in terms of the Power Procurement from New and Renewable Sources of Energy Regulations, 2008 and also the provisions of the Energy Purchase Agreement entered into between the Appellant and the Respondent No. 1, the cost of the interface line from the generating station up to the interconnection point with the Distribution Licensee's grid shall be established and maintained at the cost of the Distribution Licensee.
- The Appellant, Tamil Nadu Generation and Distribution Corporation Limited (hereinafter called 'TANGEDCO') is the Distribution Licensee in the State of Tamil Nadu.

- 3. The Respondent No 1 B&G Solar Private Limited is the Solar Power Generator in the State of Tamil Nadu and the Respondent No 2 is the Electricity Regulatory Commission for the State of Tamil Nadu exercising jurisdiction and discharging functions in terms of the Electricity Act 2003.
- 4. Aggrieved by the Order dated 15.09.2014 passed by the State Commission, the Appellant has preferred the present appeal on following grounds:
- a) The State Commission has passed the Impugned Order in contravention of Section 10 of the Electricity Act, 2003 wherein the duty to establish dedicated transmission line is that of a generating company.
- b) The Procurement from New and Renewable Sources of Energy Regulations, 2008 framed by the State Commission being contrary to the express provisions of the Electricity Act, 2003 under which section 10 specifically puts the liability to construct the evacuation line on the generator.

# 5. Facts of the present Appeal:

 The Government of India announced Jawaharlal Nehru National Solar Mission (JNNSM) during November 2009 in order to promote Solar Power in the country. In furtherance of the mission several steps have been taken by the Ministry of New and Renewable Sources of Energy (MNRE) to enhance the solar power capacity in the country. One such step is the Rooftop PV & Small Solar Power Generation Program ("RPSSGP")

- ii. The Respondent No. 1 has established 1 MW Solar PV Power Plant at Komal West Village, Kuttam Taluk, Nagapattinam District in the state of Tamil Nadu under RPSSGP Scheme of the Government of India.
- iii. The State Commission issued Tariff Order No.1 of 2010 dated 27.05.2010, in respect of projects with installed capacity of 1 MW and upto 3 MW connected at HT level of distribution network (below 33 kV) and commissioned in the State under the RPSSGP. The levellised tariff for 25 years for the projects being developed under the programme was determined as Rs 18.45 per kWh.
- iv. The Respondent No.1 had entered into a Memorandum of Understanding (MOU) with the Appellant on 13.07.2010 whereby the Appellant agreed to purchase the entire power generated from the solar power plant of the Respondent No.1 for a period of 25 years.
- v. An Energy Purchase Agreement (EPA) was executed on 13.08.2010 providing the terms and conditions for supply of electricity and the rights and obligations of the parties whereby it was agreed that the tariff of Rs 18.45 per kwh as determined by the State Commission will be paid to the petitioner towards energy charges. Out of the above tariff, generation based incentive of Rs 12.41 per unit for the year

2010-11 (with annual decrease of 3%) is to be paid by the MNRE, Government of India through Indian Renewable Energy Development Agency (IREDA) and balance of Rs 6.04 per unit is to be paid by the State Utility TANGEDCO.

- vi. By letter dated 27.11.2010, the Respondent No. 1 informed the Appellant that in terms of Regulation 3 of the Procurement from New and Renewable Sources of Energy Regulations, 2008 framed by the State Commission, the cost of interfacing line upto the interconnection point is to be borne only by the Distribution Licensee.
- vii. Clause 2 (1) of the EPA provides for payment of Rs 25.75 lakhs per MW by the Respondent No 1 as Infrastructure Development Charges (IDC) to the Appellant for establishing, operating and maintaining the line / substation. The said payment was made by the Respondent No 1 on 09.12.2010 without any protest or condition.
- viii. The Appellant convened a meeting on 02.12.2010 with all project developers selected under the RPSSGP scheme and informed them that works relating to construction of evacuation line up to the substation will be carried out by the Board on Deposit Contribution Work (DCW) basis and the project developers will have to bear the cost.
- ix. The Appellant vide letter dated 18.03.2011 called upon the Respondent No.1 to pay Rs 15.763 lakhs for construction of evacuation line under DCW as per section 10 of Electricity Act, 2003

for connecting the Respondent No.1's plant to the 110/33-11 KV substation at Palaiyur.

- x. The 1 MW Solar Power Plant of the Respondent No. 1 was commissioned on 10.06.2011 and started supplying power to the grid of the Appellant.
- xi. The Respondent No 1 vide letter dated 21.03.2011 communicated to Appellant regarding payment made by them of Rs 15.763 lakhs for the evacuation facility to the Appellant. The Respondent No. 1 did not raise any objection for the payment made by it as per section 10 of the Act.
- xii. The Respondent on 06.08.2011 requested the Appellant to refund the amount of Rs 15.763 lakh collected towards construction of evacuation line from its point of generation.
- xiii. The Appellant vide letter dated 16.08.2012, relying on the minutes of the meeting dated 02.12.2010 rejected the Respondent No.1's request for refund.
- xiv. The Appellant vide letter dated 18.10.2012 informed the Respondent No.1 that the request for refund is not valid and referred to the Appellant's letter dated 09.10.2012 rejecting the request for refund referring to the order passed by the State Commission in M.P. No. 33 of 2011 filed by M/s. RL Clean Power (P) Ltd., as the reason for not considering the Respondent No 1's request for refund.

- xv. In accordance with the Power Procurement from New and Renewable Sources of Energy Regulations, 2008 ("Renewable Energy Regulations") issued by State Commission, the renewable energy generators supplying the entire electricity from the generating station to the Distribution Licensee, the cost of interface line from the generating station up to the interconnection point shall be at the cost of the Distribution Licensee/State Transmission Utility.
- xvi. Upon failure of the Appellant to refund the amount of Rs 15.76 lacs collected towards cost of interface line/evacuation facilities, the Respondent No. 1 filed a petition being DRP No 6 of 2013 before the State Commission seeking refund of the amount of Rs. 15.76 Lacs together with the interest.
- xvii. By the Impugned Order dated 15.09.2014, the State Commission has allowed the petition filed by the Respondent No.1 and directed the Appellant to refund the amount of Rs 15.763 lacs together with interest equivalent to the RBI banking rate within a period of one month.
- xviii. Aggrieved by the Impugned Order, the Appellant has preferred the present Appeal.

# 6. QUESTIONS OF LAW

As per Appellant, following question of law arise in the present Appeal:

Whether the interpretation of proviso to Regulation 3 (3) of Power Procurement from New and Renewable Sources of Energy, 2008 of the State Commission is correct and not contrary to Section 10 of the Electricity Act, 2003?

- 7. We have heard at length Mr. S. Vallinayagam, the learned counsel for the Appellant and Mr. Anand K. Ganeshan, the learned counsel for Respondents and considered the arguments put forth by the rival parties and their respective written submissions on various issues identified in the present Appeal. Gist of the same is submitted hereunder.
- 8. On the specific issues raised in the present Appeal, the learned counsel for the Appellant has made the following submissions for our consideration -
- a) The Procurement of power from New and Renewable Sources of Energy Regulations, 2008 framed by the State Commission is contrary to the express provisions of the Section 10 of the Electricity Act, 2003 which specifically puts the liability to construct the evacuation line on the generator. The levy and collection of the Rs 15.763 Lacs collected towards construction of evacuation line by the Appellant is in consonance with the mandate of section 10 of the Electricity Act, 2003.
- b) The guidelines dated 16.06.2010 issued by the MNRE only stipulate that Distribution Utility shall provide infrastructure for evacuation of

power generated. It does not state that the Distribution Utility shall provide the same for free.

- c) It is appropriate that the generator has to bear the entire cost of providing bay extension work at the sub-station and line work from the sub-station to the power plant, where the generators gets benefited by selling power at higher rate especially the Respondent No 1 is getting higher rate of Rs 18.45 per unit by selling solar power to TANGEDCO as per State Commission's Order.
- d) As per the state solar policy, the finalized rate of solar power is only Rs 6.48 per unit. As per State Commission's Order No.1 of 2010 dated 27.05.2010, IDC has been loaded in power purchase tariff. Hence, the Respondent No 1 gets back the IDC amount by the way of power purchase tariff.
- e) This Tribunal in Appeal No 145 of 2011 held that Intra State Open Access Regulations 2005 are framed under section 181 of 2003 Act. The Regulations framed by the State Commission are required to be consistent with the provisions of the parent Act and Rules to carry out the provisions of the act. It was held by the Tribunal that.

"The Open Access Customers have to connect to the substations of the State Transmission Utility through lines to lay down at their own cost. The first Respondent, the generating company cannot run away from its duty of constructing a dedicated transmission line as mandated under the substantive provision namely Section 10 of the 2003 Act."

f) This Tribunal in Appeal No. 93 of 2009 has held that:

"As indicated above, the mandate of Section 10 (1) of the Act cannot be over looked, since it is the bounden duty of the generating companies to establish, operate and maintain the sub-stations. If the evacuation work after the inter connection point is carried out by the generators as per Section 10 (1) and bring the 110 KV inter connection line or 230 KV inter connection line, as the case may be, to connect the same to the Appellant's 110 KV or 230 KV grid, then the Appellant will have to take care of the evacuation work beyond 110 KV or 230 KV inter connection point by installing a bulk at the inter connection point. In view of the above situation, the expenditure has been incurred by the Appellant for establishing, operating and maintaining the substations on behalf of the generators to do the evacuation work up to the Inter connection point, The Generating Company is liable to pay the said expenditure to the Appellant in the name of IDC fixed by the Appellant through various circulars as per the mutual arrangement and mutual agreement between the parties."

 g) Clause 3(3) of the State Commission's regulation on Power Procurement from New and Renewable Sources of Energy Regulations states that: "Evacuation facilities shall be provided by the State Transmission Utility (STU)/ Distribution Licensee as per the Commission's Intra State Open Access Regulations 2005, Central Electricity Authority (Technical Standards for connectivity to the Grid) Regulations, 2007 and Tamil Nadu Electricity Grid Code. The cost of interfacing lines, switch gear, metering, protection arrangement and related other equipments up to the interconnection point shall have to be borne by the generators, but the work shall be executed by STU/Distribution Licensee."

The above regulation does not state that the STU/Distribution Licensee is liable to bear the cost of evacuation line on behalf of the generator. The State Commission has wrongly interpreted the proviso to the above regulation contrary to the express mandate of Section 10 of the Electricity Act, 2003.

- 9. The learned counsel for the Respondent has made following submissions on the issues raised in the present Appeal for our consideration:-
- a) The tariff for supply of electricity by the Respondent No. 1 to the Appellant does not include the cost of the evacuation facility, namely, the interface line from the generating station to the grid sub-station. On the other hand, this cost would be included in the Annual Revenue Requirements of the Appellant.

- b) Apart from the provisions of the Energy purchase Agreement and the Renewable Energy Regulations, it is the Appellant recovering the cost of the inter-face line in its tariff and has to bear the cost of such line.
- c) The reliance made by the Appellant on the decision of this Tribunal in Appeal No 145 of 2011 is misconceived as the decision was in the context of a thermal generator supplying electricity through open access. Further, the above decision was for a generator supplying electricity through open access, wherein the electricity is not used by the licensee. The tariff is also not determined by the State Commission for such open access supply of electricity. In case where the electricity is supplied by the generator to the licensee, the entire cost of generation and supply is to be borne by the licensee as tariff is to be determined by the State Commission in terms of Section 61 and 62 of the Electricity Act, 2003.
- d) In case the inter-face line cost was to be borne by the generator, the cost of the same would have been included in the generation cost and the same would be payable by way of higher tariff. On the contrary, the Regulations provide for the cost to be borne by the licensee, which will have the cost recovered in the retail supply tariff.
- e) This Tribunal vide Judgment dated 02.09.2014 in Appeal No 31 of 2014 in the case of Starwire (India) Limited v. Haryana Electricity Regulatory Commission has upheld the principle that for a renewable energy generator governed by Section 86 (1) (e), the stipulation for

establishing the inter-face line by the licensee who recovers the cost in its ARR is justified.

- f) The Appellant had filled the present Appeal without complying the directions of the State Commission to refund the claimed amount with interest within a period of one month namely by 15.10.2014. Till date, the Appellant is in default of repayment of the amount as directed, despite the fact that there is no stay of the Impugned Order. The Impugned Order has also granted future interest till the date of payment, which the Appellant is liable to pay.
- g) In fact, the entire appeal is seeking to indirectly challenge the provisions of the Renewable Energy Regulations wherein the obligation to establish the evacuation facilities for a renewable energy generators supplying the entire electricity to be Distribution Licensee is placed upon the Distribution Licensee, which challenge is impermissible.
- h) The Appellant is misconstruing one provision of the Electricity Act, 2003 without reference to the other provisions dealing with the obligations of a Distribution Licensee/ transmission licensee and also the promotional measures to be granted to renewable energy generators.

Under Sections 38, 39, 40 and 42 of the Electricity Act, 2003 it is the duty of the transmission licensee/Distribution Licensee to establish and

operate an efficient, coordinated and economical system for flow of electricity from the generating stations.

Further, specifically with regard to renewable energy generators, in terms of Section 86 (1) (e) of Electricity Act, 2003, the mandate of the State Commission is to promote renewable sources by providing suitable measures for connectivity with the grid and sale of electricity to any person, apart from specifying the renewable purchase obligations.

- i) The terms of the Renewable Energy Regulations, 2008 of the State Commission are clear in as much as, where the entire electricity is sold to the Distribution Licensee, the cost of the interface line up to the interconnection point shall be borne by the Distribution Licensee. This is also on account of the fact that the electricity generated by the generating station going to the benefit of the consumers at large and further also fulfilling the renewable purchase obligation, of the Distribution Licensee and the cost of the evacuation facilities is included in the revenue requirements of the Distribution Licensee.
- j) The State Commission has, in the Renewable Energy Regulations, 2008 made a clear distinction between renewable generators supplying electricity to the Distribution Licensee and supplying to third parties or captive use. Only where the supply is to the Distribution Licensee, the cost of the inter-face lines shall be borne by the Distribution Licensee.

k) Further, in terms of the Energy Purchase Agreement, it is the obligation of the Appellant to establish the interface line for evacuation of electricity from the generating station. In fact, the Energy Purchase Agreement provides for payment of Rs 25.75 Lacs as Infrastructure Development Charges for the specific purpose of establishing interface line up to the interconnection point. The Energy Purchase Agreement also specifically states that the Agreement shall be subject to the Regulations framed by the State Commission which includes the Renewable Energy Regulations.

In view of the above, the Appellant cannot seek to recover or retain the amount of Rs 15.763 lacs being the cost of the evacuation facilities claimed to have been incurred by the Appellant.

- 10. During the course of hearing, it was agreed by the parties that the only issue to be decided by us in the present appeal is: "Whether the proviso to Regulation 3 (3) of the Procurement from New and Renewable Energy Sources Regulations, 2008 can be interpreted contrary to what is stated in Section 10 of the Electricity Act, 2003?"
- **11.** After having careful examination of all the issues brought before us and considering the submissions made by the rival parties, we decide on the issue as follows:
- a) Reliance has been made by the parties on the various provisions of Electricity Act, 2003 the State Commission's Regulations and the

provisions of EPA. We shall be analyzing the same as well as the Clauses of the Impugned Order to decide this Appeal.

b) The State Commission in the Impugned Order has held that:

"Clause 2(1) of the EPA signed between the Respondent and the petitioner clearly states that the Distribution Licensee agrees to establish the interface line up to the interconnection point. Similarly clause 3 (3) of Commission's regulation on Power Procurement from New and Renewable Sources of Energy which was in force during the claim of the disputed amount specifies that the interface line has to be by the distribution licensee/transmission licensee. constructed Therefore the TANGEDCO's claim of Rs 15.763 lakhs from the petitioner/ generator is not only the violation of their EPA but also the Regulation of the Commission. Therefore we have no hesitation in directing the TANGEDCO to refund Rs.15.763 lakhs collected from the petitioner towards the cost of interface line. We also direct that the TANGEDCO shall pay the interest rate equivalent to respective RBI banking rate for the period between the collection of Rs.15.763 lakhs and refunding the same to the petitioner. The amount of Rs. 15.763 Lakhs alongwith the interest shall be paid to the petitioner by TANGEDCO within one month of issuance of this order."

Hence State Commission has decided the issue considering the provisions of EPA and its Renewable Energy Regulations.

- c) The State Commission on 8.2.2008 notified the "Power Procurement from New and Renewable Sources of Energy Regulations, 2008" ("Renewable Energy Regulations") in exercise of the powers conferred under section 61(h) read with Section 86(1) (e) and section 181 of the Electricity Act 2003.
- d) The clause 3 (3) of the **Renewable Energy Regulations** issued by the State Commission provides as below :

# **"3. Promotion of new and renewable sources of energy**

(3) Evacuation facilities shall be provided by the State Transmission Utility (STU) /Distribution Licensee as per the Commission's Intra State Open Access Regulations 2005, Central Electricity Authority (Technical Standards for connectivity to the Grid) Regulations, 2007 and Tamil Nadu Electricity Grid Code. The cost of interfacing lines, switch gear, metering, protection arrangement and related other equipments up to the interconnection point shall have to be borne by the generators, but the work shall be executed by STU/Distribution Licensee.

Provided that, in the case of sale of entire power to the Distribution Licensee by any new and renewable source based generator, the cost of interfacing lines up to the interconnection point shall have to be borne only by the STU/ Distribution Licensee.

Provided further that in case where the new and renewable source based generator referred to in the first proviso who has entered into an EPA with the distribution licensee referred to therein for the sale of entire power to the said Distribution Licensee decides to use such power agreed to be sold to the said Distribution Licensee, for his captive use or for sale of such power to a third person or Licensee other than the Distribution to a Distribution Licensee referred to above before the expiry of the period referred to in such EPA, then he shall be bound to reimburse the depreciated (Written down value) cost of interfacing lines to the Distribution Licensee with whom he has executed such EPA, before the wheeling of power to his captive use or sale to third person or Distribution Licensee other than the Distribution Licensee with whom the said EPA has been executed by him"

We have observed from the regulations that in the instant case, the State Commission has rightly decided this case by holding that the cost of interfacing lines up to the interconnection point shall have to be borne by the Distribution Licensee.

e) As per Energy Purchase Agreement signed between the Appellant and Respondent No 1, the definitions of Interface Lines, Inter connection point and the provisions related to interfacing and evacuation facilities have been reproduced as follows:

# "2. Definitions

- (2) "Interface line" means the electric line between the interconnection point and the nearest point at which the electric line could technically be connected to the existing grid or distribution system:
- (3) "Inter connection point" shall be the line isolator on outgoing feeder on HV side of the pooling sub-station or generator transformer as the case may be.

# 2. Interfacing and evacuation facilities:

(1) The Distribution Licensee agrees to establish the interface lines up to the interconnection point. The SPG agrees to pay the Infrastructure Development Charges (IDC) of Rs. 25.75 lakhs per MW to the Distribution Licensee for establishing, operating and maintaining the Line/sub-station. The Payment of IDC is subject to the outcome of the Civil Appeal No. 1304 of 2014 filed by Indian Wind energy Association before the Hon'ble Supreme Court of India;"

Therefore, in terms of Energy Purchase Agreement, it is the obligation of the Appellant to establish interface line for the evacuation of electricity from the generating station which includes interface lines up to the Inter connection point. The Infrastructure Development Charges are being levied for the specific purpose of establishing interface line up to the interconnection point. f) The Appellant has submitted that this Tribunal in Appeal No. 93 of 2009 while deciding on the issue of Infra structure Development Charges collected by TNEB from Wind Energy Developers in the State of Tamil Nadu has held that the Generating Company is liable to pay the said expenditure to the Appellant in the name of IDC fixed by the Appellant through various circulars as per the mutual arrangement and mutual agreement between the parties.

It is pertinent to note that the Energy Purchase Agreement provides for payment of Rs 25.75 Lacs as Infrastructure Development Charges, which has been paid by the Respondent No.1 to the Appellant.

- g) As per Appellant, the Renewable Energy Regulations, 2008 of the State Commission is not consistent with the provisions of Section 10 of the Electricity Act 2003.
- h) Further the Appellant has submitted that this Tribunal has already decided in the Appeal No 145 of 2011 held that the Regulations framed by the State Commission are required to be consistent with the provisions of the parent Act and Rule to carry out the provisions of the Act.
- The Section 86 of the Electricity Act, 2003 specifies the functions of the State Electricity Regulatory Commissions. One of the functions of the State Commission as per Subsection 86 (1) (e) is as follows:-

"promote co-generation and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity from such sources, a percentage of the total consumption of electricity in the area of a Distribution Licensee;"

Hence the State Commissions have been given the responsibility to identify measures to promote generation of electricity from renewable sources of energy and provide suitable measures for grid connectivity of such renewable energy generation sources.

As it can be seen from the clause 3 (3) of the Renewable Energy i) Regulations that the cost of interfacing lines, switch gear, metering, protection arrangement and related other equipments up to the interconnection point shall have to be borne by the generators, but the work shall be executed by STU/Distribution Licensee. However as per the proviso contained in the above Clause of the Renewable Energy Regulations, if the entire power from new and renewable energy generator is sold to the Distribution Licensee, the cost of interface lines from the renewable energy generating station to the interconnection point for supply of electricity from generating station to Distribution Licensee shall be borne by the Distribution Licensee only.

It is relevant to mention that one of the important obligations of the State Commission under Section 86 (1) (e) is to provide for promotional measures with regard to connectivity of renewable energy generators to the grid hence this provision can be seen as a promotional measure provided by the State Commission to the renewable generators in terms of Section 86 (1) (e) of the Electricity Act, 2003.

In view of the above, we are of the considered opinion that the Regulations framed by the State Commission are in accordance with the provisions of Electricity Act, 2003 and fulfilling the mandate for promotion of renewable energy sources including the connectivity to be granted to the renewable energy generators.

k) As the provisions of Section 10 of the Electricity Act, 2003 are to be read subject to other provisions of the Act, one cannot rely only on the provision of Section 10 to avoid its obligation of providing the evacuation facility, particularly for a renewable energy generator. As we have already discussed that Section 86 (1) (e) deals particularly with promotion of renewable generators in regard to connectivity of renewable power to the grid and the State Commission has framed the Renewable Energy Regulations exercising powers conferred under section 61 (h) read with Section 86(1) (e) and section 181 of the Electricity Act 2003, we do not find any contradiction in the provisions of the Renewable Energy Regulations, which provides for the cost of interfacing lines up to inter connection to be borne by the Appellant where the entire electricity of Respondent No. 1 is supplied to the Appellant and the provisions of Section 10 (1) of the Electricity Act, 2003.

# <u>ORDER</u>

We are of the considered opinion that there is no merit in the present Appeal and the Appeal is hereby dismissed.

The Impugned Order dated 15.09.2014 passed by the State Commission is hereby upheld.

No order as to costs.

Pronounced in the Open Court on this <u>12<sup>th</sup> day of September, 2016.</u>

# (I.J. Kapoor) Technical Member

(Mrs. Justice Ranjana P. Desai) Chairperson

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