

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
New Delhi**

**Review Petition No. 18/RP/2021  
in  
Petition No. 33/TT/2019**

**Coram:**

**Shri P.K. Pujari, Chairperson  
Shri I.S. Jha, Member**

**Date of Order: 20.12.2021**

**In the matter of:**

Review petition under Section 94(1)(f) of the Electricity Act, 2003 read with Regulation 103 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999, seeking review of order dated 7.2.2021 in Petition No. 33/TT/2019.

**And in the matter of:**

Power Grid Corporation of India Ltd. (PGCIL),  
"Saudamini", Plot No. 2, Sector-29,  
Gurgaon -122001.

**.....Review Petitioner**

Vs.

1. Rajasthan Rajya Vidyut Prasaran Nigam Limited, Vidyut Bhawan, Vidyut Marg,  
Jaipur-302005
2. Ajmer Vidyut Vitran Nigam Limited,  
132 kV, GSS RVPNL Sub- Station Building,  
Caligiri Road, Malviya Nagar,  
Jaipur-302017 (Rajasthan).
3. Jaipur Vidyut Vitran Nigam Limited,  
132 kV, GSS RVPNL Sub- Station Building,  
Caligiri Road, Malviya Nagar,  
Jaipur-302017 (Rajasthan)
4. Jodhpur Vidyut Vitran Nigam Limited,  
132 kV, GSS RVPNL Sub- Station Building,  
Caligiri Road, Malviya Nagar,



Jaipur-302017 (Rajasthan).

5. Himachal Pradesh State Electricity Board,  
Vidyut Bhawan, Kumar House Complex Building II, Shimla-171004.
6. Punjab State Electricity Board,  
Thermal Shed TIA, Near 22 Phatak,  
Patiala-147001.
7. Haryana Power Purchase Centre,  
Shakti Bhawan, Sector-6,  
Panchkula (Haryana) 134109.
8. Power Development Department,  
Government of Jammu & Kashmir,  
Mini Secretariat,  
Jammu
9. Uttar Pradesh Power Corporation Limited,  
(Formerly Uttar Pradesh State Electricity Board),  
Shakti Bhawan, 14, Ashok Marg,  
Lucknow-226001.
10. Delhi Transco Limited,  
Shakti Sadan, Kotla Road,  
New Delhi-110002.
11. BSES Yamuna Power Limited,  
B Block, Shakti Kiran Building (Near Karkardooma Court),  
Karkardooma, 2nd Floor,  
Delhi-110092.
12. BSES Rajdhani Power Limited,  
BSES Bhawan, Behind Nehru Place,  
New Delhi-110019.
13. Tata Power Delhi Distribution Limited,  
33V Substation Building Hudson Lane, Kingsway Camp,  
North Delhi-110009.
14. Chandigarh Administration,  
Sector -9,  
Chandigarh.
15. Uttarakhand Power Corporation Limited,  
Urja Bhawan, Kanwali Road,  
Dehradun.



16. North Central Railway,  
Allahabad.
17. New Delhi Municipal Council,  
Palika Kendra, Sansad Marg,  
New Delhi – 110002

.....Respondents

**Parties Present:** Mrs. Swapna Seshadri, Advocate, PGCIL  
Mr. Aditya H. Dubey, Advocate, PGCIL  
Mr. S.S RAJU, PGCIL  
Mr. D.K. Biswal, PGCIL  
Mr. Ved Rastogi, PGCIL  
Mr A.K. Verma, PGCIL

### Order

Power Grid Corporation of India Limited (PGCIL) has filed the instant Petition No. 18/RP/20121 seeking review and modification of order dated 7.2.2021 in Petition No. 33/TT/2019 under Section 94(1)(f) of the Electricity Act, 2003 read with Regulation 103 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999.

### Background

2. PGCIL filed Petition No. 33/TT/2019 for determination of transmission tariff of 1X330 MVAR, 765 kV Bus Reactor-I at 765/400 kV Varanasi GIS (reactor shifting from Sasaram Sub-station) (hereinafter referred to as “the transmission asset”) under “Transmission System for Phase-I Generation Projects in Jharkhand and West Bengal Part A2” for 2014-19 tariff period.

3. The Commission approved the tariff for the transmission asset vide order dated 7.2.2021, wherein the time over-run of 966 days in implementation of the



transmission asset was not condoned and due to non-condonation of time over-run, IEDC was restricted up to the percentage indicated in the abstract cost estimate filed along with the Investment Approval dated 27.12.2011. It was also pointed out that IEDC restricted is subject to reconsideration in the light of APTEL's judgment dated 2.12.2019 in Appeal No. 95 of 2018 and Appeal No. 140 of 2018 at the time of truing up. The relevant portions of the order dated 7.2.2021 is as follows:

*"43. Thus, as per the Petitioner, shifting of reactor from Sasaram to Varanasi was dependent upon COD of LILO of GFTL. Therefore, COD of LILO of GFTL should have been before COD of the instant assets so that the reactor from Sasaram substation could be installed at Varanasi GIS. However, it is observed that the Investment Approval for the LILO of GFTL was granted by the Board of Directors of the Petitioner on 27.9.2012 and was scheduled to be put into commercial operation by 26.5.2015, whereas Investment Approval for shifting of reactor from Sasaram Sub-station to Varanasi GIS was granted on 27.12.2011 and it was scheduled to be put into commercial operation on 28.6.2014. Thus, SCOD of instant reactor was prior to the SCOD of LILO of GFTL. . We further note that both the schemes are covered under NRSS-XXVIII & Part A-2 relating to transmission system for Phase-I generation projects in Jharkhand and West Bengal and were approved in 29th SCM held on 29.12.2010. Logically, investment approval should have been accorded such that SCOD of LILO of GFTL should have been prior to the approval and installation of the reactors from Sasaram sub-station to Varanasi GIS. Thus, there is a clear mismatch in the planning and implementation by the Petitioner and, therefore, we are of the view that this mismatch and planning in execution of the shifting of reactors from Sasaram sub-station to Varanasi GIS is attributable to the Petitioner that has resulted in the time over-run in execution of the instant assets. Therefore, we are not inclined to condone the time over-run in case of installation of bus reactors at Varanasi GIS from the scheduled COD of 27.8.2014 to 1.4.2016, COD of LILO of GFTL.*

*44. As regards the delay in grant of traffic block clearance by Railway authorities, the Petitioner has submitted that LILO of 765 kV S/C Gaya-Fatehpur Line at Varanasi Order in Petition No.33/TT/2019 Page 23 was put into commercial operation on 1.4.2016. Thereafter, the bus reactor was to be shifted from Sasaram to Varanasi sub-station. While shifting of the reactor from Sasaram, there is a railway crossing and the Petitioner needed to obtain traffic block approval from Railway authorities. As regards the railway crossing traffic block clearance, the Petitioner has submitted letters of L&T (executing agency) dated 21.3.2016, 4.4.2016, 25.4.2016 and 30.7.2016 and letter dated 25.1.2017 of the Petitioner written to the Railway authorities. We have gone through the letters written by L&T to Railway authorities. It is observed that L&T was making enquiries about the charges to be paid for traffic block and did not make any specific request for traffic block clearance. The Petitioner, however, has requested the Railway authorities for traffic block clearance for the first time in its letter dated 25.1.2017. In response, the Railway authorities vide letter dated 15.2.2017 accorded the traffic block clearance and the Petitioner availed it on 21.2.2017. Subsequently, the subject reactor achieved COD on 19.4.2017. Thus, we note that the Railway authorities took about 21 days for giving the permission. We are of the view that the*



*Railway authorities accorded traffic block clearance within a reasonable time, whereas there is considerable delay on the part of the Petitioner in approaching the Railway authorities for traffic block clearance. It is further observed from the CPM/Pert chart submitted by the Petitioner, that the Petitioner has not indicated the task of obtaining traffic block clearance from Railway authorities. The Petitioner has neither planned for a traffic block clearance nor approached the Railway authorities in time. We are of the view that the Petitioner was not prudent while planning the execution of the instant assets and the delay, if any, in receiving the traffic shut down is purely Order in Petition No.33/TT/2019 Page 24 attributable to the Petitioner. Hence, we are not inclined to condone the time over-run on this account. 45. In view of the above discussion, the total time over-run of 966 days is attributable to the Petitioner. Hence, the time over-run of 966 days is not condoned.*

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*51. IEDC allowed for the Asset-1(a) will be reconsidered in the light of the directions of Appellate Tribunal for Electricity (APTEL) in judgment dated 2.12.2019 in Appeal No. 95 of 2018 and Appeal No.140 of 2018, at the time of truing up.”*

4. Aggrieved with the Commission’s decision to reconsider IEDC at the time of truing-up and disallowance of time over run of 966 days, Review Petitioner has filed the instant review petition contending that the delay in approval of IEDC will lead to delay in recovery of the same, which will affect the cash flows of the Review Petitioner and the time over-run was due to reasons beyond the control of the Review Petitioner.

5. The Review Petitioner has made the following prayers:

- “(a) Admit the present review petition;*
- (b) Review the order dated 07.02.2021 passed by this Hon’ble Commission on the findings rendered at para 43, 44, 45, 50 and 51 of the order;*
- (c) Allow the time over run of 966 days and modify the IDC and IEDC to be allowed to POWERGRID;*
- (d) Determine the IEDC at this stage itself appreciating the Auditors Certificate placed on record by POWERGRID.*
- (e) Pass such other further order(s) as the Hon’ble Commission may deem just in the facts of the present case.”*

6. The matter was heard through video conference on 26.11.2021 and order on admissibility was reserved.

### **Submissions of the Review Petitioner**

7. The gist of the submissions made by the Review Petitioner in the review petition are as follows:

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a) Several transmission schemes are approved in SCM/ TCC meetings simultaneously. In the 29<sup>th</sup> SCM in Northern Region on 29.12.2010, various schemes were discussed and approved on varying dates which included NRS-XXVIII and JIPP A2 transmission scheme for Phase-I Generation Projects in Jharkhand and West Bengal. Approval from Board of Directors of the Review Petitioner is dependent on several factors including availability of funding, location of assets, award schedules etc. and as such obtaining of Board approvals on different dates with different completion schedules for schemes discussed and approved at a particular SCM does not amount to mismatch in planning and implementation of the various transmission schemes.

b) Investment Approvals for execution of two or more different transmission schemes may have related transmission assets. In the present case, timeline of 23 months is common timeline of both the projects. Though both the projects were discussed and agreed at the same time in common SCM/ NRPC discussion, the schedules of both the projects have 9 months' gap as schedule of NRSS-XXVIII was for the entire project and not for LILO of 765 kV Gaya-Fatehpur Transmission Line at Varanasi GIS Sub-station (referred to as "GFTL").

c) The length of GFTL is approximately only 3 km. It was a small work of the entire project and accordingly commissioning of LILO of GFTL was planned up to June 2014 (as per L2 network) before SCOD (26.5.2014) of JIPP A2. The Review Petitioner had planned to commission all the assets pertaining to NRSS-XVIII progressively up to SCOD.

d) Review Petitioner was well aware that the reactor could be shifted only after the completion of LILO of GFTL. However, LILO was planned to be put into commercial operation earlier than its SCOD which would have enabled the Review Petitioner to shift the reactor as per SCOD i.e. 27.8.2014. However, due to unforeseen circumstances, COD of LILO of GFTL was delayed. The Commission in its order dated 30.5.2016 in Petition No. 277/TT/2015 appreciated that the reasons for the time over-run in case of LILO of GFTL were beyond the control of Review Petitioner and condoned the time over-run.



e) To hold that there was a mismatch in planning and implementation by the Review Petitioner after having condoned the time over-run in case of LILO of GFTL is an error apparent on the face of record and ought to be reviewed by the Commission.

f) Review Petitioner has placed common LOA for entire Varanasi GIS SS under JIPP A2 including bays at Varanasi SS associated with LILO of GFTL under NRSS-XVIII. Contrary to the finding of the Commission, the Review Petitioner had strategically planned to complete LILO of GFTL prior to the SCOD of 330 MVAR B/R-I at Varanasi SS (to be shifted from Varanasi)” under JIPP A2. However, due to forest clearance and ROW issue from July 2013 to March 2016, the Review Petitioner was unable to complete LILO in time and further commissioning of Bus Reactor at Varanasi SS (to be shifted from Sasaram) was delayed.

g) As regards delay on account of railway blockage clearance, the Commission held that prior to 25.1.2017, the Review Petitioner did not request railway authorities for the traffic clock clearance. Since the said clearance was given on 15.2.2017, it was held that the Review Petitioner delayed in applying for such traffic block clearance. However, perusal of the letters dated 21.3.2016, 4.4.2016, 25.4.2016 and 30.7.2016 shows that all these letters were written by the executing agency (L&T) seeking the charges to be paid for the traffic block. This indicates that the issue was being discussed and once the charges are paid, only then the traffic block can be applied for. Thus, there was no imprudence on the part of the Review Petitioner.

h) The consideration of IEDC of `72.19 lakh has been postponed to the stage of truing-up. The Commission has observed that IEDC allowed for the Asset-1(a) will be reconsidered in the light of the directions of APTEL in judgment dated 2.12.2019 in Appeal No. 95 of 2018 and Appeal No.140 of 2018 at the time of truing up. The Commission has already considered the APTEL’s order in order dated 4.2.2020 in Petition No. 1/TT/2019. The Auditors Certificate substantiating the claim of IEDC is already available and is being once again attached to the instant petition. The delay in approval of IEDC will





lead to delay in recovery of the same, which will not just affect the cash flows of Review Petitioner but also additionally burden the beneficiaries with carrying cost. Therefore, the Review Petitioner has prayed to allow IEDC at this stage itself.

8. During the hearing on 26.11.2021, learned counsel for the Review Petitioner while reiterating the submissions made in the review petition, referred to the L2-Network submitted along with the instant review petition and requested to consider the same and review the decision on time over-run.

### **Analysis and Decision**

9. We have considered the submissions of Review Petitioner and the material available on record. The Review Petitioner has submitted that postponing of consideration of IEDC to the truing up stage and disallowing the time over run of 966 days is an error apparent on record that needs to be rectified. The Review Petitioner has sought review of the impugned order on the two grounds (a) disallowance of time over-run 966 days and (b) postponement of consideration of IEDC to the truing-up stage.

10. According to Order 47 Rule 1 of Civil Procedure Code, 1908 a party considering itself aggrieved by an order may seek review of the order under the following circumstances:

*“(a) On discovery of new and important matter or evidence which after the exercise of due diligence was not within his knowledge or could not be produced by him at the time when the order was made, or  
(b) On account of a mistake or error apparent on the face of the record, or  
(c) For any other sufficient reasons.”*

11. As regards time over-run, the Review Petitioner had attributed the time over-run of 966 days in case of the transmission asset to two reasons, viz. (a) delay in COD of LILO of GFTL and (b) delay in receiving railway traffic block clearance from





the concerned Railway Authorities. The Commission after taking into consideration the reasons given by the Review Petitioner for time over-run has in the impugned order dated 7.2.2021 held that there was a clear mismatch in the planning and implementation by the Petitioner in shifting of reactors from Sasaram Sub-station to Varanasi GIS and there was considerable delay on the part of the Review Petitioner in approaching the railway authorities for traffic block clearance. Accordingly, the time over-run of 966 days was disallowed. The Review Petitioner in the instant review petition has contended that there was no mismatch and planning in shifting of reactors from Sasaram to Varanasi. There was no imprudence on the part of the Review Petitioner and the time over-run in case of the transmission asset cannot be attributed to the Review Petitioner. Further, the Review Petitioner has also requested to consider the L2-Network filed along with the instant review petition.

12. The Review Petitioner has not pointed out the error in the impugned order based on which review is being sought. In our view, the Review Petitioner is trying to re-agitate the issue which has already been decided by the Commission on merits in order dated 7.2.2021, which is not allowed in a review petition. The decision of the Commission is a detailed and reasoned one and the review sought by the Review Petitioner would amount to “substitute a view” which is not permissible at the stage of review. The non-condonation of time over-run is a considered decision and the reasons for rejecting the prayer of the Review Petitioner are given in order dated 7.2.2021 and we do not find any error in the impugned order in this regard.

13. We also note that the Review Petitioner has raised a fresh ground in the instant review petition for delay in COD of the transmission asset. It has submitted



that LILO of GFTL was planned to be put into commercial operation earlier than its SCOD which would have enabled the Review Petitioner to shift the reactor as per SCOD i.e. 27.8.2014. Such claim is neither borne out of any documents in this regard nor it happened in reality (COD of LILO of GFTL was after its SCOD). In our view, it is clearly an afterthought on part of the Petitioner.

14. As regards the Review Petitioner's request to consider the L2-Network filed in the instant review petition for condonation of time over-run, we note that the same was not filed while the impugned order was passed though the same must have been available with the Review Petitioner during the proceedings in Petition No.33/TT/2019. However, the Review Petitioner chose to not file the same in the main petition. It is not the case of the Review Petitioner that it is new evidence which was not within the knowledge of the Review Petitioner earlier or which could not be earlier produced by it after exercise of due diligence. Moreover, there is no other sufficient cause analogous to the other grounds enumerated in Rule 1, Order 47 of the CPC.

15. Accepting the Review Petitioner's submissions would amount to reconsideration of the matter on merit, which is not permissible under the review jurisdiction. The Hon'ble Supreme Court in Lily Thomas & Ors. vs. Union of India & Ors. [(2000) 6 SCC 224] where it was held as under:

*"56. It follows, therefore, that the power of review can be exercised for correction of a mistake and not to substitute a view. Such powers can be exercised within the limits of the statute dealing with the exercise of power. The review cannot be treated as an appeal in disguise. The mere possibility of two views on the subject is not a ground for review...."*



16. Further, the Hon'ble Supreme Court in the case of Union of India Vs. Sandur Manganese and Iron Ores Limited & others {(2013) 8 SCC 337} held as under:

*"23. It has been time and again held that the power of review jurisdiction can be exercised for the correction of a mistake and not to substitute a view. In Parsion Devi & Others Vs. Sumitri Devi & Others, this Court held as under:*

*"9. Under Order 47 Rule 1 of CPC, a judgement may be open to review inter alia if there is a mistake or an error apparent on the face of the record. An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be an error apparent on the face of the record justifying the court to exercise its power of review under Order 47 Rule 1 CPC. In exercise of the jurisdiction under Order 47 Rule 1 of CPC, it is not permissible for an erroneous decision to be "reheard and corrected". A review petition, it must be remembered has limited purpose and cannot be allowed to be "an appeal in disguise."*

17. In view of the above discussion, we are of the view that no ground is made out by the Review Petitioner to review the decision in the impugned order to disallow the time over-run of 966 days in case of the transmission asset.

18. The second ground for review is the postponement of consideration of IEDC for the transmission asset in the light of the APTEL's judgment dated 2.12.2019 in Appeal No. 95 of 2018 and Appeal No.140 of 2018 to the truing up stage. The Review Petitioner has contended that finalisation of IEDC in accordance with the APTEL's judgment at the truing up stage not only affects the cash flows of Review Petitioner but also additionally burdens the beneficiaries with carrying cost. Taking into consideration the submissions of the Review Petitioner, we revise IEDC and the consequent capital cost and the tariff approved earlier in order dated 7.2.2021 taking into consideration the APTEL's judgement dated 2.12.2019 in the following paragraphs.



19. The Petitioner had claimed IEDC of ₹359.72 lakh and submitted Auditor's Certificate dated 13.8.2018 in support of the same. The details of IEDC claimed and allowed is tabulated below:

(₹ in lakh)

IEDC claimed vide Auditor's Certificate	IEDC Disallowed due to Time over-run	IEDC Allowed (as on COD)
359.72	179.12	180.60

20. In view of the above, capital cost allowed in respect of the transmission asset as on COD and capital cost allowed as on 31.3.2019 in impugned order dated 7.2.2021 in Petition No. 33/TT/2019 stands revised as follows:

(₹ in lakh)

Asset	Details as per Order dated 7.2.2021 in Petition No. 33/TT/2019				Less: IEDC disallowed due to time overrun	Capital Cost as on COD considered for tariff calculation
	Capital Cost as on COD as per Auditor's Cost Certificate	Less: IDC disallowed due to excess claim/ time overrun	Less: un-discharged Initial spares up to COD	Less: Amount of dismantling, shifting, transportation and re-erection of the shifted reactor		
	1	2	3	4		
Asset-1(a)	6406.49	805.86	1.72	5.68	179.12	5414.11

(₹ in lakh)

Asset	Capital Cost as on COD considered for tariff calculation	Details as per Order dated 7.2.2021 in Petition No. 33/TT/2019		Total Estimated Completion Cost up to 31.3.2019
		ACE allowed during 2017-18	ACE allowed during 2018-19	
	1	2	3	4=1+2+3
Asset-1(a)	5414.11	196.60	456.10	6066.81

21. Accordingly, the transmission charges allowed in respect of the transmission asset in order dated 7.2.2021 in Petition No. 33/TT/2019 stands revised as follows:

a) Debt-equity allowed in paragraph 68 of the order dated 7.2.2021 is revised as follows:



(₹ in lakh)

Asset-1(a) Funding	As on COD		As on 31.3.2019	
	Debt	3789.88	70.00%	4246.77
Equity	1624.23	30.00%	1820.04	30.00%
<b>Total</b>	<b>5414.11</b>	<b>100.00%</b>	<b>6066.81</b>	<b>100.00%</b>

(b) RoE allowed in paragraph 73 of the order dated 7.2.2021 is revised as follows:

(₹ in lakh)

Particulars	Asset-1(a)	
	2017-18 (Pro-rata-347 days)	2018-19
Opening Equity	1624.23	1683.21
Addition due to Additional Capitalization	58.98	136.83
Closing Equity	1683.21	1820.04
Average Equity	1653.72	1751.63
Return on Equity (Base Rate)	15.50%	15.50%
MAT rate	21.342%	21.549%
Rate of Return on Equity (Pre-tax)	19.705%	19.758%
<b>Return on Equity (Pre-tax)</b>	<b>309.80</b>	<b>346.09</b>

(c) IOL allowed in paragraph 78 of the order dated 7.2.2021 is revised as follows:

(₹ in lakh)

Asset-1(a) Particulars	2017-18	2018-19
	(Pro-rata 347 days)	
Gross Normative Loan	3789.88	3927.50
Cumulative Repayment up to previous Year	0.00	266.33
Net Loan-Opening	3789.88	3661.17
Addition due to Additional Capitalization	137.62	319.27
Repayment during the year	266.33	296.58
Net Loan-Closing	3661.17	3683.86
Average Loan	3725.53	3672.51
Weighted Average Rate of Interest on Loan	8.46%	8.42%
<b>Interest on Loan</b>	<b>299.46</b>	<b>309.38</b>

(d) The depreciation allowed in paragraph 80 of the order dated 7.2.2021 is revised as under:



(₹ in lakh)

<b>Asset-1(a)</b>	<b>2017-18</b>	<b>2018-19</b>
<b>Particulars</b>	<b>(Pro-rata-347 days)</b>	
Opening Gross Block	5414.11	5610.71
Additional Capital expenditure	196.60	456.10
Closing Gross Block	5610.71	6066.81
Average Gross Block	5512.41	5838.76
Rate of Depreciation	5.08%	5.07%
Depreciable Value	4779.93	5073.62
Remaining Depreciable Value at the beginning of the year	4779.93	4807.29
<b>Depreciation</b>	<b>266.33</b>	<b>296.58</b>

(e) The Interest on Working Capital (IWC) allowed in paragraph 88 of the order dated 7.2.2021 is revised as follows:

(₹ in lakh)

<b>Particulars</b>	<b>Asset-1(a)</b>	
	<b>2017-18</b>	<b>2018-19</b>
	<b>(Pro-rata-347 days)</b>	
Maintenance Spares	13.96	14.43
O&M expenses	7.75	8.02
Receivables	173.10	178.94
<b>Total</b>	<b>194.81</b>	<b>201.38</b>
Rate of Interest	12.60%	12.60%
<b>Interest on working capital</b>	<b>23.34</b>	<b>25.37</b>

(f) The annual transmission charges allowed in paragraph 89 of the order dated 7.2.2021 is revised as follows:

(₹ in lakh)

<b>Particulars</b>	<b>Asset-1(a)</b>	
	<b>2017-18</b>	<b>2018-19</b>
	<b>(Pro-rata-347 days)</b>	
Depreciation	266.33	296.58
Interest on Loan	299.46	309.38
Return on Equity	309.80	346.09
Interest on Working Capital	23.34	25.37
O&M Expenses	88.45	96.20
<b>Total</b>	<b>987.38</b>	<b>1073.62</b>



22. Accordingly, Review Petition No. 18/RP/2021 is disposed of in terms of the above discussions and findings at the stage of admission. Except for the above, all other terms contained in order dated 7.2.2021 in Petition No. 33/TT/2019 remains unchanged.

**sd/-**  
**(I. S. Jha)**  
**Member**

**sd/-**  
**(P. K. Pujari)**  
**Chairperson**

