

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 279/MP/2019**

**Coram:**

**Shri I. S. Jha, Member  
Shri Arun Goyal, Member  
Shri P. K. Singh, Member**

**Date of Order: 26.12.2022**

**In the matter of**

Miscellaneous Petition under Regulation 55, "Power to Remove difficulties" and Regulation 54, "Power to Relax" of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014, on account of additional cost incurred owing to revision of scales of pay for executives and non-executives from 1.1.2017 to 31.3.2019 consequent to implementation of pay revision and revision of gratuity amount with effect from 1.1.2017.

**And**

**In the matter of**

Power Grid Corporation of India Limited,  
'SAUDAMINI', Plot No-2, Sector-29,  
Gurgaon-122001 (Haryana).

**.....Petitioner**

**Vs**

1. Delhi Transco Limited  
Shakti Sadan, Kotla Road,  
New Delhi.
2. BSES Yamuna Power Limited,  
BSES Bhawan, Nehru Place,  
New Delhi.
3. BSES Rajdhani Power Limited,  
BSES Bhawan, Nehru Place,  
New Delhi.



4. Tata Power Delhi Distribution Limited,  
Power Trading & Load Dispatch Group,  
Cennet Building, Adjacent To 66/11 kV Pitampura-3  
Grid Building, Near PP Jewellers  
Pitampura, New Delhi – 110034.
5. Rajasthan Rajya Vidyut Prasaran Nigam Limited,  
Vidyut Bhawan,  
Vidyut Marg, Jaipur - 302 005.
6. Ajmer Vidyut Vitran Nigam Limited,  
400 kV GSS Building (Ground Floor), Ajmer Road,  
Heerapura, Jaipur.
7. Jaipur Vidyut Vitran Nigam Limited,  
400 kV GSS Building (Ground Floor), Ajmer Road,  
Heerapura, Jaipur.
8. Jodhpur Vidyut Vitran Nigam Limited,  
400 kV GSS Building (Ground Floor), Ajmer Road,  
Heerapura, Jaipur.
9. Himachal Pradesh State Electricity Board,  
Vidyut Bhawan,  
Kumar House Complex Building II  
Shimla-171 004.
10. Punjab State Electricity Board,  
Thermal Shed Tia  
Near 22 Phatak  
Patiala-147001.
11. Haryana Power Purchase Centre  
Shakti Bhawan, Sector-6  
Panchkula (Haryana) - 134 109.
12. Power Development Department,  
Government of Jammu & Kashmir,  
Mini Secretariat, Jammu.
13. Uttar Pradesh Power Corporation Limited,  
(Formerly Uttar Pradesh State Electricity Board)  
Shakti Bhawan, 14, Ashok Marg,  
Lucknow - 226001.



14. Chandigarh Administration,  
Sector -9, Chandigarh.
15. Uttarakhand Power Corporation Limited,  
Urja Bhawan,  
Kanwali Road, Dehradun.
16. New Delhi Municipal Council,  
Palika Kendra, Sansad Marg,  
New Delhi-110002.
17. Madhya Pradesh Power Management Company Limited,  
Shakti Bhawan, Rampur  
Jabalpur-482008.
18. Maharashtra State Electricity Distribution Co. Limited,  
Prakashgad, 4th Floor  
Andheri (East), Mumbai-400052.
19. Gujarat Urja Vikas Nigam Limited,  
Sardar Patel Vidyut Bhawan,  
Race Course Road,  
Vadodara - 390 007.
20. Electricity Department,  
Government of Goa,  
Vidyut Bhawan, Panaji  
Near Mandvi Hotel, Goa - 403 001.
21. Electricity Department,  
Administration of Daman & Diu,  
Daman-396 210.
22. Electricity Department,  
Administration of Dadra Nagar Haveli,  
U.T., Silvassa - 396 230.
23. Chhattisgarh State Electricity Board,  
P.O. Sunder Nagar, Dangania, Raipur,  
Chhatisgaarh-492013.
24. Madhya Pradesh Audyogik Kendra,  
Vikas Nigam (Indore) Limited,  
3/54, Press Complex, Agra-Bombay Road,



Indore-452 008.

25. Assam Electricity Grid Corporation Limited,  
(Formerly Assam State Electricity Board)  
Bijulee Bhawan, Paltan Bazar,  
Guwahati – 781001, Assam.
26. Meghalaya Energy Corporation Limited,  
(Formerly Meghalaya State Electricity Board)  
Short Round Road, “Lumjingshai”  
Shillong – 793001, Meghalaya.
27. Government of Arunachal Pradesh,  
Itanagar, Arunachal Pradesh.
28. Power and Electricity Department,  
Government of Mizoram,  
Aizawl, Mizoram.
29. Manipur State Power Distribution Company Limited,  
(Formerly Electricity Department, Government of Manipur)  
Keishampat, Imphal.
30. Department of Power,  
Government of Nagaland  
Kohima, Nagaland.
31. Tripura State Electricity Corporation Limited,  
Vidyut Bhawan, North Banamalipur,  
Agartala, Tripura (W) – 799001, Tripura.
32. Tamil Nadu Generation and Distribution Corporation Limited,  
(Formerly Tamil Nadu Electricity Board-TNEB)  
NPKRR Maaligai, 800, Anna Salai  
Chennai – 600 002.
33. Karnataka Power Transmission Corporation Limited,  
Kaveri Bhavan,  
Bangalore – 560 009.
34. Transmission Corporation of Andhra Pradesh Limited,  
Vidyut Soudha,  
Hyderabad– 500082.



35. Kerala State Electricity Board,  
Vaidyuthi Bhavanam  
Pattom, Thiruvananthapuram – 695 004.
36. Electricity Department,  
Government of Pondicherry,  
Pondicherry – 605001.
37. Eastern Power Distribution Company of Andhra Pradesh Limited,  
APEPDCL, P&T Colony,  
Seethmmadhara, Vishakhapatnam  
Andhra Pradesh.
38. Southern Power Distribution Company of Andhra Pradesh Limited,  
Srinivasasa Kalyana Mandapam Backside,  
Tiruchanoor Road, Kesavayana Gunta,  
Tirupati - 517 501, Chittoor District, Andhra Pradesh.
39. Central Power Distribution Company of Andhra Pradesh Limited,  
Corporate Office, Mint Compound,  
Hyderabad – 500 063  
Andhra Pradesh.
40. Northern Power Distribution Company of Andhra Pradesh Limited,  
Opp. NIT Petrol Pump  
Chaitanyapuri, Kazipet,  
Warangal – 506 004, Andhra Pradesh.
41. Transmission Corporation of Telangana Limited,  
Vidhyut Sudha, Khairatabad,  
Hyderabad, 500082.
42. Bangalore Electricity Supply Company Limited,  
Corporate Office, K. R. Circle  
Bangalore – 560 001  
Karnataka.
43. Gulbarga Electricity Supply Company Limited,  
Station Main Road, Gulbarga,  
Karnataka.
44. Hubli Electricity Supply Company Limited,  
Navanagar, PB Road,  
Hubli, Karnataka.



45. Mangalore Electricity Supply Company Limited,  
MESCOM Corporate Office,  
Paradigm Plaza, AB Shetty Circle  
Mangalore – 575 001  
Karnataka.
46. Chamundeswari Electricity Supply Corporation Limited,  
927, L J Avenue  
Ground Floor, New Kantharaj Urs Road  
Saraswathipuram, Mysore – 570 009  
Karnataka.
47. North Bihar Power Distribution Company Limited,  
2<sup>nd</sup> Floor, Vidyut Bhawan,  
Bailey Road, Patna – 800 001.
48. South Bihar Power Distribution Company Limited,  
2<sup>nd</sup> Floor, Vidyut Bhawan,  
Bailey Road,  
Patna – 800 001.
49. Energy and Power Department,  
Government of Sikkim, Kaji Road  
Gangtok – 727 101  
Sikkim.
50. Jharkhand State Electricity Board,  
Engineering Bhawan, HEC Building,  
Dhurwa, Ranchi - 834002  
Jharkhand.
51. West Bengal State Electricity Distribution Company,  
7<sup>th</sup> Floor, DJ Block, Vidyut Bhavan,  
Salt Lake City,  
Kolkata – 700091.
52. GRIDCO Limited,  
Bidyut Bhawan, 4<sup>th</sup> Floor,  
Saheed Nagar,  
Bhubaneshwar-751 007.

.....Respondents

**For Petitioner:** Shri M.G Ramachandran, Senior Advocate, PGCIL  
Shri Shubham Arya, Advocate, PGCIL



Ms. Poorva Saigal, Advocate, PGCIL  
Shri Ravi Nair, Advocate, PGCIL  
Shri Nipun Dave, Advocate, PGCIL  
Ms. Reeha Singh, Advocate, PGCIL  
Shri V.C Shekhar, PGCIL  
Shri Arjun Malhotra, PGCIL  
Shri Prashant Kumar, PGCIL  
Ms. Supriya Singh, PGCIL

**For Respondents:** Shri R.B Sharma, Advocate, BRPL  
Ms. Megha Bajpeyi, BRPL  
Shri Anindya Khare, MPPMCL

### **ORDER**

Power Grid Corporation of India Limited has filed the instant petition seeking appropriate directions of the Commission to allow the Petitioner to bill and recover the additional Operation & Maintenance (O&M) cost due to increase in employees cost on account of revision in pay scales as per 3<sup>rd</sup> Pay Revision Committee ('PRC') recommendations with respect to Board level and below Board level executives and non-executives of the Petitioner as an additional component under O&M Expenses from the Respondents as one-time payment in proportion to their Annual Transmission Charges in the respective years.

2. The Petitioner has made the following prayers:

*“a) allow the recovery of the impact of increase in employee cost due to pay and wage revision effective from 01.01.2017 to 31.03.2019 and the higher gratuity amount as per actuals for the period from 01.01.2017 till 31.03.2019 incurred by the petitioner, as mentioned at para 19 above, as an additional component under O&M expenses from the Respondents as a onetime payment in proportion to their Annual Transmission charges in respective years.*

*b) and pass such other relief as the Hon'ble Commission deems fit and appropriate under the circumstances of the case.”*



3. The Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 (hereinafter referred to as “the 2014 Tariff Regulations”) on 21.2.2014 providing the norms and parameters for tariff determination for the period from 1.4.2014 to 31.3.2019. Regulation 29(4) of the 2014 Tariff Regulations provides for the year-wise normative O&M Expenses for the transmission systems in terms of ₹ lakh per km for transmission lines, ₹ lakh per bay for sub-stations and ₹ lakh for HVDC stations for 2014-19 tariff period.

4. The Petitioner has filed the present petition for recovery of the impact of increase in employees’ cost due to pay and wage revision effective from 1.1.2017 to 31.3.2019 and higher gratuity amount as per actuals for the period from 1.1.2017 till 31.3.2019. The Petitioner has made the following submissions in support of its claim:

- a) The Commission considered the normalized O&M Expenses for the years from 2008-09 to 2012-13 for specifying the O&M Norms applicable for the period from 1.4.2014 to 31.3.2019, based on which average per bay and per ckt. km amounts for 2012-13 have been arrived. The average O&M Expenses for financial year 2012-13 have then been further escalated @ 3.02% for the years 2013-14 and 2014-15. The effective CAGR of O&M Expenses of 3.32% per annum has been applied to the norms for financial year 2014-15 to arrive at norms for each of the subsequent years of 2015-19 tariff period.
- b) While framing the O&M norms for 2014-19 tariff period, the pay and wage revisions of the employees due from 1.1.2017 were not considered as the same were not available at that time. The O&M norms of 2014-19 tariff period





only factored components such as employees' cost, repairs and maintenance, insurance, electricity charges, administrative and general expenses, C.C. allocation etc. Since the above components were based on expenses for the past years, they did not include the impact of subsequent pay revision due from 1.1.2017. The 2014 Tariff Regulations provides for the norms of O&M Expenses for 2014-19 tariff period, but it has no provision for addressing the impact of revision of pay of the employees which have been subsequently given effect from 1.1.2017. If the pay and wage revision had taken place while framing the norms, the Commission would have considered its impact while fixing the norms for O&M Expenses.

- c) Section 61(d) of the Electricity Act, 2003 (Act) provides that one of the guiding factors for determination of the terms and conditions of tariff is to safeguard consumers' interest and at the same time recovery of the cost of electricity in a reasonable manner. The pay and allowances are mandatory expenditures and are a necessary input to determine cost of electricity. If the impact of pay and wage revision is denied, it would result in under-recovery of cost to the Petitioner.
- d) It is a fit and proper case to remove the difficulty arising out of non-consideration of the impact of wage revision in the O&M norms for the 2014-19 tariff period and/or exercise inherent powers of the Commission to provide relief to the Petitioner for the impact of pay revision effective from 1.1.2017.



- e) The last revision of scales of pay was made effective from 1.1.2007 for a period of 10 years. Thereafter, Government of India set up the 3<sup>rd</sup> Pay Revision Committee (PRC) to recommend revision of pay and allowance for the categories of Board level and below Board level executives and non-unionised Supervisors following the IDA pattern of pay scales. After consideration of the recommendations of the 3<sup>rd</sup> Pay Revision Committee, the Government of India decided on the pay scales and the Department of Public Enterprises (DPE) issued Office Memorandum Nos. W-02/0028/2017-DPE (WC)-GL-XIII/17 dated 3.8.2017 for revision of pay with effect from 1.1.2017 for the Board level and below Board level executives, and non-unionised Supervisors in the Central Public Sector Enterprises.
- f) The Petitioner being a Central Public Sector Enterprise is mandatorily required to implement revised pay scales from 1.1.2017 as same is legally binding on it. Keeping in mind the Guidelines issued by the Department of Public Enterprise, the Ministry of Power (being the administrative Ministry for Petitioner) issued a Presidential Directive vide Letter No. 25-11/11/2017-PG dated 10.5.2018 regarding revision of pay and allowances in respect of Board level and below Board Level executives of the Petitioner with effect from 1.1.2017. The Petitioner's Board in its 354th meeting held on 29.5.2018 accorded approval for revision of Pay and Allowances for the Board level and below Board level executives with effect from 1.1.2017.



- g) The aforementioned Guidelines and Presidential Directive are to be implemented compulsorily by the Petitioner. Therefore, implementation of pay revision is in nature of change in law event for the Petitioner and any impact related to such change in law event has to be recovered by the Petitioner.
- h) Further, an Agreement was reached between the Management and Unions in the meeting on 25.2.2019 in Powergrid National Bipartite Committee for revised scales of pay and allowances etc. for employees in the workmen category in the regular pay scales. Resultantly, the component of employees' cost incident on the Petitioner has increased for the financial years 2016-17 (1.1.2017 to 31.3.2017), 2017-18 and 2018-19 during the tariff period 2014-19, which has not been recovered by the Petitioner in the tariff already determined for the said period as part of O&M Expenses.
- i) In line with the DPE guidelines for pay revision of Board level and below Board level executives of CPSEs, Performance Related Pay (PRP) is payable to employees of the Company as a part of the pay structure since pay revision in 2007. The objectives behind allowing PRP as a part of the pay structure is essentially to build a competitive environment within the Company and a motivation to excel as a team, to equip the CPSEs to compete in the emerging domestic and global economic scenario. Thus, the present PRP payable is an integral part of pay structure of employees of CPSEs.
- j) There is an impact on employees cost due to revision of gratuity amount as per para 12.1 of the DPE OM Nos. W-02/0028/2017-DPE (WC)-GL-XIII/17



dated 3.8.2017. The ceiling of gratuity of the executives and non-unionised Supervisors of the CPSEs has been raised from ₹10 lakh to ₹20 lakh with effect from 1.1.2017. Accordingly, the Petitioner while implementing the pay revision has enhanced the ceiling of gratuity from ₹10 lakh to ₹20 lakh with effect from 1.1.2017 as per the DPE guidelines. The benefits of gratuity are also admissible to the executives and non-unionised Supervisors and/or nominees/legal heirs who have resigned/retired/demised on or after 1.1.2017. Further, even the Payment of Gratuity Act, 1972 was amended by Payment of Gratuity (Amendment) Act, 2018 and the previous ceiling of ₹10 lakh on gratuity amount was amended to such amount as may be notified by the Central Government. Thereafter, the Ministry of Labour and Employment, Government of India vide Notification dated 29.3.2018 has specified the ceiling of ₹20 lakh. Thus, subsequent to the norms specified under the 2014 Tariff Regulations, higher gratuity amount is payable by the Petitioner with effect from 1.1.2017, which needs to be recovered by the Petitioner.

- k) The quantum of the additional employees cost incurred consequent to payment of the higher gratuity amount for the period from 1.1.2017 to 31.3.2019 is as follows:

(₹ in lakh)				
Year	2016-17 (w.e.f. 1.1.2017)	2017-18	2018-19	Total
Additional liability on account of enhancement of gratuity from ₹10 lakh to ₹20 lakh	10318.20	1131.35	1966.87	13416.42



- l) The details of the additional employee cost incurred due to implementation of wage revision including the gratuity payment mentioned above consequent to the pay revision claimed by the Petitioner during the period from 1.1.2017 to 31.3.2019 are as follows:

(₹ in lakh)

Region	2016-17 (w.e.f. 1.1.2017)	2017-18	2018-19	Total
Corporate Centre	2018.49	9351.02	9736.44	21105.95
Eastern	1455.92	6672.19	6353.72	14481.83
Northern	2289.08	10692.83	10768.63	23750.54
North Eastern	836.63	3550.47	3780.01	8167.11
Southern	1469.97	6814.23	6677.91	14962.11
Western	1250.26	5857.78	5506.91	12614.95
<b>Grand Total</b>	<b>9320.35</b>	<b>42938.52</b>	<b>42823.62</b>	<b>95082.49</b>

- m) The O&M Expenses are also worked out based on different norms for employee cost, repair and maintenance, consumables, insurance, over heads and the Petitioner cannot be denied pay revision costs on the basis of recovery of other costs.

5. The matter was heard and admitted by the Commission on 25.11.2019. Notice was issued to the Respondents and they were directed to file their replies. BRPL, Respondent No.3, has filed reply vide affidavit dated 18.12.2019 and the Petitioner filed its rejoinder to the reply of BRPL vide affidavit dated 30.12.2019. MPPMCL, Respondent No.17, has filed its reply vide affidavit dated 31.12.2019 and the Petitioner filed its rejoinder to the reply of MPPMCL vide affidavit dated 4.2.2020. The issues raised by the Respondents and their



response by the Petitioner have been discussed in the subsequent paragraphs. After hearing the parties on 26.5.2022, Commission reserved the order in the matter.

### **Reply of BRPL, Respondent No. 3**

6. The gist of the submissions made by BRPL in its reply is as follows:
- a) Regulation 54 and Regulation 55 of the 2014 Tariff Regulations provide for 'Power to Relax' and 'Power to Remove Difficulties' respectively and their purpose is to give effect to the objectives of tariff regulations if they are not inconsistent with the provisions of the Act.
  - b) The Hon'ble Supreme Court in the matter of Mahadeva Upendra Sinhai etc. v. Union of India & Ors. observed that "Power to Remove Difficulty" can be exercised to the extent it is necessary for applying or giving effect to the legislation and in doing so, the authority exercising the power to remove difficulty may slightly tinker with the legislation without flouting the basic structure and primary features of the regulations. The Petitioner in its prayer has sought additional O&M Expenses for which there is no provision.
  - c) As per para 33.2 of the Statement of Reasons (SOR) of the 2014 Tariff Regulations, the Commission shall examine the increase in employees' expenses on case to case basis and consider the same if found appropriate to ensure that overall impact at the macro level is sustainable and thoroughly justified. The impact of wage revision should only be given after seeing impact of one full year. If it is found that O&M norms provided under regulations are inadequate/insufficient to cover all justifiable



O&M Expenses for the particular year including employee expenses, then balance amount may be considered for reimbursement.

- d) The details furnished by the Petitioner do not support the critical examination of all the conditions mentioned in the SOR of the 2014 Tariff Regulations. The Petitioner has included the impact of enhancement of ceiling of gratuity in their proposal whereas the Commission has provided for increase in employee expenses in the wage revision only. The Petitioner has also not submitted any data related to the implementation of the wage revision after completion of one full year. The Petitioner should have provided comparative details regarding the normative approved O&M Expenses incurred as per Audit Reports for the financial years 2014 to 2019 to see whether the Petitioner had to incur additional cost owing to revision of scale of pay for executives and non-executives from 1.1.2017 to 31.3.2019 after implementation of the pay revision and revision of gratuity amount with effect from 1.1.2017 and the approved normative O&M Expenses were not sufficient to meet the additional cost.
- e) The Commission may examine per employee cost with respect to total transmission capacity of the Petitioner and this cost needs to be benchmarked with the best transmission utilities in the country and worldwide.
- f) The Petitioner has not filed copy of Agreement between the Management and Unions of the meeting dated 25.2.2019 for revised scales of pay and allowances. As per APTEL's judgment dated 10.2.2015 in Appeal No. 13 of 2014, bare contents of the affidavit cannot be allowed to be accepted without supporting evidence.



- g) The exact amount of wage revision in respect of reimbursement of wage revision for the transmission licensees can be worked out from the due drawn statement of the employees. The Auditor's certificate in its present form is vague and is not based on actuals. Accordingly, expenditure for reimbursement of wage revision must be taken from the 'due drawn statement' of the transmission employees.
- h) Safeguarding of consumer's interest and at the same time, recovery of the cost of electricity in a reasonable manner is an important consideration while framing the terms and conditions for the determination of tariff through regulation as per Section 61(d) of the Act. Seeking relaxation on any other account amounts to disturbing this delicate balance and as such relaxation in the regulation would only result in unreasonable benefit to the Petitioner which may not be allowed by the Commission.
- i) The Commission recognizes the need and permits association/forum or other bodies corporate or any group of consumers to participate in any proceedings before the Commission in accordance with Regulation 18 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999. The Commission has engaged few outside agencies to represent the interest of consumers in the hearings before the Commission. One of such agencies may be asked to represent the interests of consumers in the present petition as per section 94(3) of the Act.

7. In response, the Petitioner has made the following submissions:

- a) Tariff and transmission charges are determined by the Commission based on normative parameters as laid down in the 2014 Tariff Regulations. The normative parameters are finalized with reference to specific tariff elements and





based on the position prevalent at the time of determination of the normative parameters. The subsequent developments may change the basis on which the norms had been fixed with reference to a particular tariff element. If such subsequent developments are not on account of any imprudence or failure or default on the part of the utility, or otherwise attributable to the utility, the normative parameters need to be revised to adjust for the impact of the subsequent developments. Such revision or adjustment is made under the Regulation 54 and Regulation 55 of the 2014 Tariff Regulations.

- b) The increased employee cost due to pay revision and revision in gratuity was not factored in the norms under 2014 Tariff Regulations as part of the expenses for the base years of 2008-09 to 2012-13 considered at the time of framing of the 2014 Tariff Regulations as the pay revision was not then notified and made effective subsequently. Further, in the 2014 Tariff Regulations dealing with the norms for O&M Expenses for 2014-19 tariff period, there is no provision for addressing the impact consequent to revision in the scale of pay of the employees which has been subsequently given effect from 1.1.2017. The legitimate expenditures incurred by the Petitioner on account of pay and wage revisions were not being serviced as the same have not been factored in the norms for O&M.
- c) As the norms did not incorporate impact of pay revision and revisions in gratuity which are subsequent events, the same have to be allowed to the Petitioner.



- d) In case of POSOCO, the Commission vide order dated 23.4.2019 in Petition No. 344/MP/2018 has already exercised the power to relax for allowing the implementation of pay revision with effect from 1.1.2017 including PRC. Earlier the Commission allowed the Petitioner to recover the impact of wage and pay revision which was implemented w.e.f. 1.1.2007 as over and above the O&M norms specified in the 2004 Tariff Regulations in a separate petition by invoking the power to remove difficulties and power to relax under tariff regulations. Further in the past, the Commission has exercised the power to relax and remove difficulties and the Tribunal has upheld such exercise in relation to pay revisions.
- e) Further, the Commission in case of NTPC allowed recovery of impact of wage and pay revision separately under the 2004 Tariff Regulations which has been upheld by the Tribunal, wherein the Tribunal allowed pay revision as a separate cost and recovery has been allowed in full in relation to the pay revision.
- f) The Petitioner has filed the Auditor's Certificate with full impact for the entire period from 1.1.2017 to 31.3.2019 and the same is for the duration of more than one year.
- g) The Statement of Reasons cannot limit the scope of the 2014 Tariff Regulations and subsequent developments of pay revision and enhancement in gratuity affect the employees' costs and they should be allowed in full specially when there is a shortfall in any of the elements of the tariff.



- h) Employees cost and O&M Expenses have been provided as norms under the 2014 Tariff Regulations and pay revision only refers to the increased impact on wages and gratuity and does not increase the number of employees etc. The pay revision is as per the recommendation and directives of the Government of India and further directed under the Presidential Directive of Ministry of Power. Therefore, there is no need for any benchmarking of costs.

**Reply of MPPMCL, Respondent No. 17**

8. The gist of the submissions made by MPPMCL in its reply is as follows:
- a) If the Petitioner considers that he has genuinely and legitimately incurred over-expenditure in the past tariff block, it has a proper redressal mechanism of truing up. There is no requirement to exercise the Power to Remove Difficulty and Power to Relax under the past tariff regulations.
  - b) The projects and length of transmission lines have increased substantially during the last tariff block period. However, the Board level employees have not increased. The Petitioner is seeking substantial upward revision of the Board level employees in proportion to the increased projects and length of transmission lines. Such a situation leads to unjust enrichment to the Petitioner and grave tariff shock to the beneficiaries of the Projects of the Petitioner. Allowing the claims of the Petitioner would lead the Respondent to great financial hardship as it is not feasible for the Respondent to recover the revised



tariff after a long time from the ultimate consumers. Substantive tariff hike ought not to be allowed with retrospective effect at belated stage.

- c) The amount of “employees cost” with or without revision as referred to by the Petitioner does not reflect that the employees cost is as per actuals and as such the upward revision after application of wage revision is not true. Actual analysis of employees cost with or without revision at the time of truing up would reflect that the Petitioner has already recovered more wages than what were granted to it without considering the impact of wage revision. The impact on employee cost due to increase in ceiling of gratuity is the subject-matter of consideration of truing-up after expiry of 2014-19 tariff block.
- d) The applicability of the DoPE OM dated 3.8.2017 requires the pay revision to be entirely borne by the Petitioner out of its own earnings. The difference between the tariff allowed for the component of O&M Expenses and actual expenses incurred by the Petitioner are its earnings/savings and impact of wage revision is thus to be borne out of it despite revision of tariff.

9. In response, the Petitioner in its rejoinder to the reply of MPPMCL has reiterated the submissions as made by it in the petition. The reply of the Petitioner to the extent it is common with the reply of BRPL has not been narrated here. The main submissions of the Petitioner in its rejoinder to the reply of MPPMCL are as follows:

- a) Merely because the control period is over does not mean that the costs related to such period cannot be claimed after the tariff period is over. MPPMCL in its reply has submitted that truing up petitions are to be filed after the end of 2014-



19 tariff period as per the 2014 Tariff Regulations. The Commission had recognized in the SOR of the 2014 Tariff Regulations that the impact of pay revision would have to be considered through a separate application. The Commission in its various petitions relating to tariff matters of the Petitioner directed to approach the Commission through a separate application for recovery of the impact of wage revision.

- b) The Office Memorandum of DPE for implementation of pay revision w.e.f. 1.1.2017 was issued on 3.8.2017 and Presidential Directive was issued on 10.5.2018 and Board Meeting of the Petitioner was held on 29.5.2018. Pay revision of Board level and below Board level executives was implemented as per OM No. 404/2018 of the Petitioner. Later, Agreement was reached between Management and Union in meeting on 25.2.2019 for implementation of pay revision for workmen category of employees. After implementation of pay revision for all categories of employees, the Petitioner has filed the present consolidated petition. The tariff regulations do not restrict the time frame within which any revision for that control period is to be sought. The impact can be sought to be passed through only after the impact is known, quantified and paid. The petition has been filed by the Petitioner along with certificate of the Auditor. The Tribunal in Appeal No. 55 of 2013 and batch matters in the case of NTPC and others had already upheld consideration of such impact of pay revision.
- c) The Petitioner incurred expenditure relating to pay revision etc. and the same was not factored in the norms under the 2014 Tariff Regulations which were



based on costs prevailing at the time of notification. The costs incurred due to pay revisions etc. have to be separately provided as they have not been recovered. The proposition of considering the costs in true up is not appropriate as the costs of pay revision are due to a change in law and can be considered in a consolidated manner. The Commission has in the past has considered and allowed the pay revisions under exercise of power to relax which has also been upheld by the Tribunal. Had the pay revision took place before the finalization of the norms for O&M parameters, the impact of the same would have been considered and factored in the norms and allowed to be recovered by the Petitioner as a part of O&M component. The legitimate expenditure incurred by the Petitioner on account of pay and wage revisions were not being serviced as the same have not been factored in the norms for O&M.

- d) The contention of the Respondent with regard to number of employees is not relevant to the facts of the present petition as the same is contrary to the consistent practice of considering O&M Expenses based on per bay and per ckt. basis.
- e) The Petitioner is seeking one-time reimbursement of money that has been incurred on implementing the pay revision. There is no question of unjust enrichment for the Petitioner. To avoid immediate financial burden on the DISCOMs, the reimbursement sought is proposed to be recovered in instalments.



- f) The principle of section 61(d) of the Act is both for protecting consumers' interest as well ensure recovery of costs to the licensees and generators.
- g) The norms to calculate tariff for a particular tariff period with respect to various heads viz. RoE, O&M Expenses, depreciation etc. are separately arrived at so as to address the specific needs of each of the heads. Each of the norms for the heads so arrived is for distinct purposes and cannot be adjusted or traded against one another. The Petitioner is seeking recovery of additional cost to account for the expenditure which has become available after the implementation of the revision of pay as per DPE directives.

10. Based on the above submissions of the parties and documents on record, we now proceed to determine the claim of the Petitioner in the following paragraphs.

### **Analysis and Decision**

11. The Petitioner has submitted that the present petition is filed for recovery of impact of increase in employees' cost due to pay and wage revision with effect from 1.1.2017 and higher gratuity amount as per actuals for the period from 1.1.2017 to 31.3.2019. The Petitioner has submitted that the pay and wage revision of the employees was due from 1.1.2017. Accordingly, the Government of India had set up the 3<sup>rd</sup> Pay Revision Committee (PRC) and the said Committee recommended the revision of pay and allowances for the categories of Board level, below Board level executives and non-unionized Supervisors. Based on the recommendations of the said PRC, the Government of India recommended the revised pay scales for Department of Public Enterprises from 1.1.2017 for the said



categories of employees in the Central Public Sector Enterprises (CPSE). Further, the ceiling of gratuity of the executives and non-unionized Supervisors of CPSEs has been raised from ₹10 lakh to ₹20 lakh from 1.1.2017. at the time of deciding the O & M norms for 2014-19 tariff period. The Petitioner's Board in its 354th meeting held on 29.5.2018 accorded approval for revision of pay and allowances for the Board level and below Board level executives with effect from 1.1.2017. The Petitioner has submitted that the revision of pay and allowances of the employees of the Petitioner from 1.1.2017 which was not approved by the Petitioner's Board on 29.5.2018 could not be factored while framing the norms for O&M Expenses for the 2014-19 tariff period in 2014. The Petitioner has also contended that there is no provision for addressing the impact of revision in the pay and allowance of the employees in the 2014 Tariff Regulations. The Petitioner has also submitted that in a similar situation in the matter of POSOCO, the Commission vide order dated 23.4.2019 in Petition No. 344/MP/2018 has already exercised the power to relax for allowing the revised pay and allowances with effect from 1.1.2017.

12. As against this, BRPL has contended that Regulation 54 'Power to Relax' and Regulation 55 'Power to Remove Difficulty' of the 2014 Tariff Regulations can be used to give effect to tariff regulations when they are not inconsistent with the provisions of the Act. Placing reliance on the judgment of Hon'ble Supreme Court in the matter of Mahadeva Upendra Sinhai etc. v. Union of India [1975 SCR AIR 797, SCR (2) 640], BRPL has contended that under the guise of removing difficulties, the scheme and essential provisions of the legislations cannot be changed and the Commission should consider the claims of the Petitioner in the light of this judgment.





13. MPPMCL has contended that redressal mechanism for the legitimately incurred over-expenditure in the past tariff block is true up and there is no requirement to exercise the Power to Remove Difficulty and Power to Relax under the past tariff regulations.

14. We have considered the contentions of the Petitioner, BRPL and MPPMCL and have scrutinized the record. Admittedly, the 2014 Tariff Regulations notified by the Commission for the 2014-19 tariff period did not factor the impact of revision in pay and allowance of the employees of the Petitioner with effect from 1.1.2017. In such a situation, in our opinion, consideration of the same by the Commission under Regulation 54 'Power to Relax' and under Regulation 55 'Power to Remove Difficulty' is not violative of the Act and the 2014 Tariff Regulations particularly when no specific provision to this effect is provided for in the 2014 Tariff Regulations. Even otherwise, the Hon'ble Supreme Court in the matter of West Bengal Electricity Regulatory Commission v. CESC Limited (2202) 8 SCC 715 has observed that employees costs prudently incurred, need to be reimbursed to the utility. Thus, we do not find any force in the contentions of BRPL and MPPMCL and they are accordingly rejected.

15. BRPL has contended that in terms of Section 94(3) of the Act, an agency may be engaged to represent the interest of the consumers.

16. We have considered the above contention of BRPL. The Commission after admitting the present petition directed the Petitioner to serve notice of the petition on all the Respondents and the Petitioner has duly served them. Pursuant to service of the Respondents, BRPL and MPPMCL have entered appearance and also filed their reply. In



view of the fact that all the stakeholders/Respondents were duly served by the Petitioner, and that BRPL and MPPMCL have also raised their objections as to the claims of the Petitioner, no need of engaging any agency to represent the consumers' interest was felt by us. Accordingly, the contention of the BRPL on this count is rejected.

17. BRPL has contended that the Petitioner did not give any data relating to the implementation of the wage revision after completion of one full year. Placing reliance on the judgment of APTEL dated 10.2.2015 in Appeal No. 13 of 2014 in the matter of PGCIL v. CERC & Ors., BRPL has contended that bare contents of the affidavit cannot be accepted without any supporting documentary evidence. The Petitioner in compliance of the directions of the Commission given vide RoP dated 26.5.2022, has furnished the information sought with regard to O&M Expenses, break-up of pay revision and its impact etc vide affidavit dated 11.7.2022. In view of the facts and figures given by the Petitioner in the petition and affidavit dated 11.7.2022, we do not find any merits in the contention of the BRPL. Accordingly, the contention of the BRPL on this count is rejected.

18. BRPL and MPPMCL have contended that allowing relaxation in the present case to the Petitioner would defeat the objective of Section 61(d) of the Act which provide for safeguarding the consumers' interest as this would give unreasonable benefit to the Petitioner. As against this, the Petitioner has contended that the principle of Section 61(d) of the Act is both for protecting consumers' interest as well as to ensure recovery of costs to the licensees and generators. The Petitioner has also contended that the applicability of Section 61(d) of the Act vis-à-vis Respondent licensee is not within the regulatory jurisdiction of the Commission.



19. We have considered the above contentions of the parties and have perused Section 61(d) of the Act. Section 61 of the Act provides that the Appropriate Commission shall, subject to the provisions of the Act, specify the terms and conditions for determination of tariff and in doing so, shall be guided, inter alia, by Section 61(d) of the Act which provides for safeguarding the consumers' interest and at the same time, recovery of the cost of electricity in a reasonable manner.

20. In view of above, the Commission is required to balance the interest of the consumers and ensure recovery of the cost of electricity in a reasonable manner. Therefore, the Commission is required to find out an equitable solution so that the transmission company is not deprived of its legitimate dues, while ensuring at the same time that the tariff burden on the beneficiaries and consumers is minimized. Accordingly, we reject this contention of the Respondents.

21. The Petitioner has admittedly not factored in the impact of revision in salary and wages of Public Sector Enterprise's employees (with effect from 1.1.2017). Admittedly, the recommendations of the Seventh Pay Commission and the decision of the Department of Public Enterprises, Government of India were implemented after the Notification of the 2014 Tariff Regulations and as such the impact of pay revision of the employees of the Petitioner were not 'factored in' while framing the said regulations. The Petitioner has accordingly sought recovery of the actual expenditure incurred towards wage revision and salary revision, by exercise of power by the Commission, under Regulation 54 and Regulation 55 of the 2014 Tariff Regulations.



22. The Petitioner has filed the instant petition under Regulation 54 and Regulation 55 of the 2014 Tariff Regulations which provide as follows:

*“54. Power to Relax: The Commission, for reasons to be recorded in writing, may relax any of the provisions of these regulations on its own motion on an application made before it by an interested person.*

*55. Power to Remove Difficulties: If any difficulty arises in giving effect to these regulations, the Commission may, by order, make such provisions, not inconsistent with the provisions of the Act or provisions of other regulations specified by the Commission, as may appear to be necessary for removing the difficulty in giving effect to the objectives of these regulations.”*

23. The Commission, while deciding the O&M Expenses norms applicable for 2014-19 tariff period, had considered the comments/suggestions of the stakeholders, including the Petitioner, with regard to recovery of additional impact of wage/pay revision, on actual basis. The Commission in the SOR to the 2014 Tariff Regulations considered the following:

*“29.26 Some of the generating stations have suggested that the impact of pay revision should be allowed on the basis of actual share of pay revision instead of normative 40% and one generating company suggested that the same should be considered as 60%. In the draft Regulations, the Commission had provided for a normative percentage of employee cost to total O&M expenses for different type of generating stations with an intention to provide a ceiling limit so that it does not lead to any exorbitant increase in the O&M expenses resulting in spike in tariff. The Commission would however, like to review the same considering the macro economics involved as these norms are also applicable for private generating stations. In order to ensure that such increase in employee expenses on account of pay revision in case of central generating stations and private generating stations are considered appropriately, the Commission is of the view that it shall be examined on case to case basis, balancing the interest of generating stations and consumers.*

Xxx

*30.18 In response to the suggestions of the generators to recover additional impact of pay revisions on actual basis, it is clarified that the Commission in the draft Regulations had provided a normative percentage of employee cost to total O&M expenses for different type of generating stations with an intention to provide a ceiling limit so that the same should not lead to any exorbitant increase in the O&M expenses resulting in spike in tariff. The Commission, however, would like to review the same considering the macroeconomics involved as these norms are also applicable for private generating stations. In order to ensure that such increase in employee expenses on account of pay revision in case of*



*central generating stations and private generating stations is justified, the Commission is of the view that it shall examine the increase on case to case basis and shall consider the same if found appropriate to ensure that overall impact at the macro level is sustainable and justified.*

*Xxx*

#### *Commission's Views*

*33.2 The draft Regulations provided for a normative percentage of employee cost to total O&M expenses for generating stations and transmission system with an intention to provide a ceiling limit so that the same should not lead to any exorbitant increase in the O&M expenses resulting in spike in tariff. The Commission shall examine the increase in employee expenses on case to case basis and shall consider the same if found appropriate, to ensure that overall impact at the macro level is sustainable and thoroughly justified. Accordingly, clause 29(4) proposed in the draft Regulations has been deleted. The impact of wage revision shall only be given after seeing impact of one full year and if it is found that O&M norms provided under Regulations are inadequate/insufficient to cover all justifiable O&M expenses for the particular year including employee expenses, then balance amount may be considered for reimbursement”*

24. From the perusal of above, it is apparent that the pay revision with effect from 1.1.2017 was not taken into consideration while fixing the O&M norms under the 2014 Tariff Regulations. According to the SOR of the 2014 Tariff Regulations, a comparison of the normative O&M Expenses with actual O&M expenses has to be made and if the actual impact of the wage revision is more than the norms, then the balance amount may be considered to be reimbursed.

25. The Petitioner has submitted that the additional employee cost incurred due to implementation of wage revision including the gratuity payment consequent to the pay revision of the Board level and below Board level executives and non-executives of the Petitioner during the period 1.1.2017 to 31. 3.2019 are as follows:



(₹ in lakh)

Region	2016-17 (w.e.f. 1.1.2017)	2017-18	2018-19	Total
Corporate Centre	2018.49	9351.02	9736.44	21,105.95
Eastern	1455.92	6672.19	6353.72	14,481.83
Northern	2289.08	10692.83	10768.63	23,750.54
North Eastern	836.63	3550.47	3780.01	8167.11
Southern	1469.97	6814.23	6677.91	14,962.11
Western	1250.26	5857.78	5506.91	12,614.95
<b>Grand Total</b>	<b>9320.35</b>	<b>42938.52</b>	<b>42823.62</b>	<b>95082.49</b>

26. As discussed above in paragraph 24, the methodology indicated in SOR of the 2014 Tariff Regulations suggests a comparison of the normative O&M Expenses with actual O&M expenses, on year to year basis. In this regard, following facts need to be considered:

- (i) The norms are framed based on the averaging of the actual O&M Expenses of past five years to capture the year-on-year variations in sub-heads of O&M;
- (ii) Certain cyclic expenditure may occur with a gap of one year or two years and as such adopting a longer duration i.e. five years for framing of norms also captures such expenditure which is not incurred on year-to-year basis;
- (iii) When transmission companies find that their actual expenditure has gone beyond the normative O&M in a particular year put departmental restrictions and try to bring the expenditure for the next year below the norms.

27. On consideration of above facts, we find it appropriate to compare the normative O&M Expenses with actual O&M Expenses for a longer duration, so as to capture the variation in the sub-heads due to afore-mentioned facts. Accordingly, it is decided that for ascertaining that O&M Expenses norms as provided under the 2014 Tariff Regulations are inadequate/insufficient to cover all justifiable O&M Expenses, including employee expenses, the comparison of the normative O&M Expenses and actual O&M Expenses incurred shall be made for five years i.e., 2014-19 period on a combined basis.



28. The Petitioner has furnished the break-up of the actual O&M Expenses incurred during the 2014-19 tariff period in respect of the transmission company as a whole. As stated earlier, the impact of wage revision/pay revision could not be factored by the Commission while framing the O&M Expenses norms of the 2014 Tariff Regulations as the pay revision/ wage revision came into effect from 1.1.2017. As such, keeping in mind the SOR as discussed above, the following approach has been adopted for arriving at the allowable impact of pay revision.

29. The comparison of the normative O&M Expenses with actual O&M Expenses incurred for 2014-19 period, commensurate with the period for which wage revision impact has been claimed. For comparison, the components of O&M Expenses like productivity linked incentive, Performance Related Pay, CSR Expenses, Donations, non-cash expenses like Provisions, Foreign Exchange Rate Variations (separately recoverable), Filing Fees (separately recoverable) have been excluded from the yearly actual O&M Expenses. Having done so, if the normative O&M Expenses for 2014-19 tariff period are higher than the actual O&M Expenses (normalized) for the said period, then the impact of wage revision (excluding PRP) and gratuity as claimed for the said period are not admissible/allowed as the impact of pay revision gets accommodated within the normative O&M Expenses. However, if the normative O&M Expenses for 2014-19 tariff period are less than the actual O&M Expenses (normalized) for the same period, the wage revision impact (excluding PRP) and enhancement in gratuity limit to the extent of under recovery or wage revision impact (excluding PRP), whichever is lower is required to be allowed as wage revision impact for 2014-19 tariff period.



30. As a first step, the expenditure against sub-heads of O&M Expenses, as indicated above, have been excluded from the actual O&M Expenses incurred to arrive at the actual O&M Expenses (normalized) for the transmission company. Further, the expenditure pertaining to salaries, wages and allowance of corporate employees have been considered. Accordingly, the comparison of the normative O&M Expenses as against the actual O&M Expenses (normalized) along with wage revision impact claimed by the Petitioner for 2014-19 tariff period is as follows:

**A. Actual O&M Expenses:**

(₹ in lakh)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19	Total	Remarks
Repair & Maintenance Expenses	57897.63	55097.75	76915.77	83194.26	101516.98	<b>374622.38</b>	Total actual O&M submitted by the Petitioner in its reply dated 11 <sup>th</sup> July, 2022 submitted in response to ROP dated 26.5.2022
Administrative & General Expenses:	73932.39	75339.63	96019.81	136173.15	154359.88	<b>535824.86</b>	
Total Employee Benefit Expenses	68110.09	71270.04	95283.40	112595.91	128027.84	<b>475287.29</b>	
Other Expenses	23897.88	30976.89	45498.16	54020.74	46997.00	<b>201390.68</b>	
Expenses against Capital expenditure incurred for O&M of Transmission System (not included in Capital Cost / R&M expenses)	<b>1089.48</b>	<b>1912.17</b>	<b>3013.48</b>	<b>4230.82</b>	<b>13682.58</b>	<b>23928.54</b>	
<b>Total O&amp;M Expenses claimed (A)</b>	<b>224927.47</b>	<b>234596.49</b>	<b>316730.63</b>	<b>390214.87</b>	<b>444584.29</b>	<b>1611053.74</b>	
<b>B. Exclusions: -</b>							
Foreign Exchange Rate Variation	-514.01	612.44	79.31	17456.16	22412.02	40045.91	It is separately recoverable





Provisions	2406.04	2.01	123.64	0.00	0.83	2532.52	Its non-cash expenditure.
CSR Expenses	2773.00	11406.00	14258.99	15118.42	12076.27	55632.69	Excluded as per 2014 EM 13.5.7(iv)
Donations	0.02	0.10	0.17	0.00	0.25	0.54	Excluded as per 2014 EM 13.5.7(ii)
Filing Fees	3713.26	4876.21	5843.86	6227.19	7415.73	28076.25	It is separately recoverable
Performance related pay (PRP)	5978.27	7436.55	4035.64	15379.55	27861.52	60691.53	Excluded as per 2014 EM 13.5.7(ii)
Additional /Specific Security if any on the advice of Govt. Agency/ Statutory Authority/ any other reasons	1530.25	1508.21	2877.94	2570.29	2542.36	11029.05	Not part of O&M as per 2014 EM 13.5.7(ii), separately allowed by the Commission
<b>Total Exclusions (B)</b>	<b>23864.83</b>	<b>36084.52</b>	<b>46451.55</b>	<b>62590.61</b>	<b>87023.98</b>	<b>256015.49</b>	
<b>C. Normalised O&amp;M Expenses (A-B)</b>	<b>209040.64</b>	<b>208754.97</b>	<b>289511.08</b>	<b>333463.26</b>	<b>372275.30</b>	<b>1413045.25</b>	

31. Total normative O&M Expenses allowed/to be allowed during 2014-19 tariff period are as follows:

**Normative O&M allowed for 2014-19:**

(₹ in lakh)

Category	Financial Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
True up tariff orders issued for 2014-19	182582.60	207357.69	230894.49	261345.66	296311.22	1178491.66
True up tariff petitions submitted but pending for issuance of true up orders - final tariff order issued for 2014-19	30956.13	37625.92	45316.68	54723.97	61735.34	230358.04
True up tariff petitions not filed - final tariff order issued for 2014-19	573.72	971.26	2296.37	2880.47	3751.97	10473.79
Final cum true up of 2014-19 petition filed	526.50	645.97	667.43	689.51	738.81	3268.22
Final order for 2014-19- Pending	0.00	0.00	0.00	0.00	104.55	104.55
<b>Grand Total</b>	<b>214638.95</b>	<b>246600.84</b>	<b>279174.97</b>	<b>319639.61</b>	<b>362641.89</b>	<b>1422696.26</b>



32. The comparison of the actual O&M Expenses incurred along with the wage revision impact (excluding PRP) for the Petitioner are as follows:

(₹ in lakh)			
Year	Normative O&M Expenditure Allowed by the Commission	Normalized Actual O&M Expenses	Difference
	(a)	(b)	(a-b)
FY 2014-15	214638.95	209040.64	5598.31
FY 2015-16	246600.84	208754.97	37845.87
FY 2016-17	279174.97	289511.08	-10336.11
FY 2017-18	319639.61	333463.26	-13823.65
FY 2018-19	362641.89	372275.30	-9633.41
<b>Total</b>	<b>1422696.26</b>	<b>1413045.25</b>	<b>9651.01</b>

33. It is observed that the total normalized actual O&M Expenses incurred by the Petitioner are lower than the normative O&M Expenses allowed by the Commission during 2014-19 control period, even though, the Commission has not factored the impact of pay revision of employees in the allowed normative O&M Expenses for 2014-19 tariff period. As the normative O&M Expenses for 2014-19 tariff period are higher than the normalized actual O&M Expenses, the additional O&M Expenses of ₹95082.49 lakh claimed by the Petitioner for the period from 1.1.2017 to 31.3.2019 on account of pay revision with effect from 1.1.2017 and increase in ceiling of gratuity from ₹10 lakh to ₹20 lakh w.e.f. 1.1.2017 are not allowed.

34. In the light of above discussions and findings, Petition No. 279/MP/2019 is disposed of.

**sd/-**  
**(P. K. Singh)**  
**Member**

**sd/-**  
**(Arun Goyal)**  
**Member**

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

