

VIDYUT OMBUDSMAN FOR THE STATE OF TELANGANA
First Floor 33/11 kV substation, Hyderabad Boats Club Lane
Lumbini Park, Hyderabad - 500 063

:: Present:: Smt. UDAYA GOURI

Saturday the Fourth Day of April 2020

Appeal Nos. 37,38,39 of 2019-20

Preferred against Order dt.17.12.2019 of CGRF
in CG Nos.441,443 and 442/2019-20 of Rajendra Nagar Circle

APPEAL No. 37 of 2019-20

Between

M/s. Prince Plasto Craft, Shed No.3, Plot No.CDL-3, Sy. No.132/2,
Industrial Park, Kothur Village and Mandal, R.R.Dist - 509 228.
Cell: 9849 183762.

... Appellant

AND

1. The AE/OP/Kothur/TSSPDCL/R.R.Dist.
2. The ADE/OP/Kothur/TSSPDCL/R.R.Dist.
3. The DE/OP/Shad Nagar/TSSPDCL/R.R.Dist.
4. The SE/OP/Rajendra Nagar Circle/TSSPDCL/R.R.Dist.

... Respondents

APPEAL No. 38 of 2019-20

Between

M/s. Mohammed Ismail Industry, Shed No.2, Plot No.CDL-3, Sy. No.132/2,
Industrial Park, Kothur Village and Mandal, R.R.Dist - 509 228.
Cell: 9849728522.

... Appellant

AND

1. The AE/OP/Kothur/TSSPDCL/R.R.Dist.
2. The ADE/OP/Kothur/TSSPDCL/R.R.Dist.
3. The DE/OP/Shad Nagar/TSSPDCL/R.R.Dist.
4. The SE/OP/Rajendra Nagar Circle/TSSPDCL/R.R.Dist.

... Respondents

APPEAL No. 39 of 2019-20

Between

M/s. Mohammed Ahmed Industry, Shed No.1, Plot No.CDL-3, Sy. No.132/2,
Industrial Park, Kothur Village and Mandal, R.R.Dist - 509 228.
Cell: 9849728522.

... Appellant

AND

1. The AE/OP/Kothur/TSSPDCL/R.R.Dist.
2. The ADE/OP/Kothur/TSSPDCL/R.R.Dist.
3. The DE/OP/Shad Nagar/TSSPDCL/R.R.Dist.
4. The SE/OP/Rajendra Nagar Circle/TSSPDCL/R.R.Dist.

... Respondents

The above appeals filed on 27.01.2020,30.01.2020 and 31.01.2020 respectively coming up for final hearing before the Vidyut Ombudsman, Telangana State on 05.03.2020,19.03.2020 and 19.03.2020 at Hyderabad in the presence of Sri. N. Sathi Reddy, Sri. Mohammed Ismail and Sri. Mohammed Yousufuddin - Appellants and Sri. B. Murali Krishna - SE/OP/Rajendra Nagar, Sri. P. Raja Ram Reddy - DE/OP/Shad Nagar, Sri. B. Charan Singh - ADE/OP/Kothur and Sri. R. Lakshman - AE/OP/Kothur for the Respondents and having considered the record and submissions of both parties, the Vidyut Ombudsman passed the following;

AWARD

The grievances of all the three Appellants in the above mentioned appeals are common and as such the averments made by the Appellants in all the three Appeals shall be discussed as if in a single Appeal and the same shall be applicable to all the three Appellants in the same manner.

2. The Appellant in Appeal No. 37 of 2019-20 i.e. M/s. Prince Plasto Craft has filed a complaint before the CGRF, Rajendra Nagar Circle vide CG No. 441/2019-20 while the Appellant in Appeal No. 38 of 2019-20 i.e. M/s. Mohammed Ismail Industry has filed a complaint before the CGRF, Rajendra Nagar Circle vide CG No. 443 of 2019-20 and the Appellant in the Appeal No. 39 of 2019-20 i.e.

M/s. Mohammed Ahmed Industry filed a complaint before the CGRF, Rajendra Nagar Circle Vide CG No. 442 of 2019-20 alleging that M/s. Prince Plasto Craft has been allotted SC No. 3514 04679, M/s. Mohammed Ismail Industry has been allotted SC No. 3514 04682 and M/s. Mohammed Ahmed Industry has been allotted SC No. 3514 04683 and that all the said service connections are under LT Category IIIA, seeking to set aside the orders of the SE/OP/Rajendra Nagar Circle passed vide order No. 287/2019 dt.27.09.2019, wherein the FAO passed in case No. DPE/RJNR/786/19 by the DE/OP/Shad Nagar was confirmed on 02.05.2019, though reduced the assessment amount from Rs 3,62,665/- to Rs 2,62,362/-, but confirmed the clubbing of the three services located in the same premises into a single service and billing under single service and also the back billing amount conferred by him.

3. The Respondents on the other hand contended that though the Complainants in CG No. 441 of 2019-20, 443 of 2019-20 and 442 of 2019-20 are claiming to be separate entities by themselves and producing different products without any concern or links with the other two firms, they are in fact linked with each other and the final product of one unit is being utilised by the other as raw material of the other unit and that though they are claiming to be separate entities the final product of the said three units is a single product and as such they also have a single GST number on the date of inspection, but to clamafouge the same and to defeat the inspection report, they have applied for separate GST for the other two units later. On the basis of the said averments by the Respondents the learned CGRF failed to appreciate their grievance and confirmed the orders of SE/OP/Rajendra Nagar circle and thus disposed the said three complaints. Hence aggrieved by the said orders of the CGRF, the present Appeals are filed separately by all the three complainants namely M/s. Prince Plasto Craft, M/s. Mohammed Ismail Industry and M/s. Mohammed Ahmed Industry vide Appeal Nos. 37 of 2019-20, 38 of 2019-20 and 39 of 2019-20 respectively.

4. A perusal of the Appeals shows that the Appellants have submitted their grievances separately as follows:-

M/s. PRINCE PLASTO CRAFT

5. Written submissions of the Appellant

Aggrieved by the Forum Award passed by the Hon'ble CGRF of TSSPDCL vide Lr.No. CGRF/Gr.Hyd. Area/TSSPDCL D.No.755 dt.17.12.2019 in CG No.

441/2019-20/Rajendra Nagar Circle passed in Case No. DPE/RJNR/786/19 by DE/OP/Shad Nagar on 02.05.2019 by reducing the Assessment amount from the Rs 3,62,665/- to Rs 2,62,362/- however he has confirmed the clubbing of two other services which are situated in the same premises and using the same purpose i.e. SC No. 3514 04682, 3514 04683 into the service of the consumer i.e. SC No. 3514 04679 challenging clubbing of three services into single service and billing under single service and also challenging the back billing amount confirmed by SE/OP/Rajendra Nagar Circle.

The complainant submits that the reports submitted by the Respondents/Licensee's who have clubbed the three other independent LT services to one single HT service, which is a clear injustice on the part of three individual firms whose consumption requirements are much lower and does not require HT service for running their respective business.

That the complainant further submits that all the three companies has nothing to do with each other's firm as they are independent firms having their own GST certificate, SSI, PAN Card, Aadhar Card, Income Tax Returns, Shed Plan, Attendance register of workers/labour, Salary register, sales/purchase invoices, monthly sales and purchase returns of the sales tax department, Bank Account and none of the company has any sort of business relationship or transactions including offices are also separate and even labour is also separate among them and flow chart of M/s. Prince Plasto Craft for production of first quality product and second quality product as such they cannot be clubbed or treated as single family or as single business, though it is true that they are family members but got separate independent business and also residing separately, which has nothing to do with the affairs of the family members in respect of their individual business activities and they are having separate individual business and there is no financial cooperation between them and they are responsible for their own firm as such, each of the family member has obtained different electricity service connection. It is pertinent to be noted that if they were one then what is the need to open other firms and what is the need to take separate electricity service connection since all the three firms are different and responsible to pay the respective due amounts of TSSPDCL if any for their own firm and further clarify the complainant submits the details of my firm i.e. M/s. Prince Plasti Craft and manufacturing activities and requirements which is as follows:-

M/s. PRINCE PLASTO CRAFT - MRS. ASMA BANU - Owner Proprietrix. Manufacturer of plastic articles for packing goods (plastic bags, sacks, containers, boxes, cases, carboys, bottles, chairs, tubs, stools etc.)

- A) SSI/MSME : TS09A0337336, Shed No. 3 Plot No. DCL-3, Sy No. 132/2, IDA Kothur, Ranga Reddy Dist. TS - 509228.
- B) GSTIN:36AVSPA6049A.
- C) PAN No. AVSPA6049A
- D) AADHAAR CARD No.: 5711 4842 4872
- E) INCOME TAX RETURNS
- F) CONSUMER No. 351404679
- G) SHED PLANT
- H) SALES TAX OF MONTHLY RETURNS
- I) LABOUR ATTENDANCE REGISTER
- J) SALARY REGISTER
- K) BANK ACCOUNT
- L) REQUIREMENTS TO RUN THE FIRM: Plan showing industry flow chart of second quality product.
- M) Plan showing industry flow chart of first quality product
- N) Plastic scrap, virgin granules, masterbatch, pigment, filler (purchase bills with GST along with way bills.
- O) Lease agreement of M/s. Prince Plasto Craft.

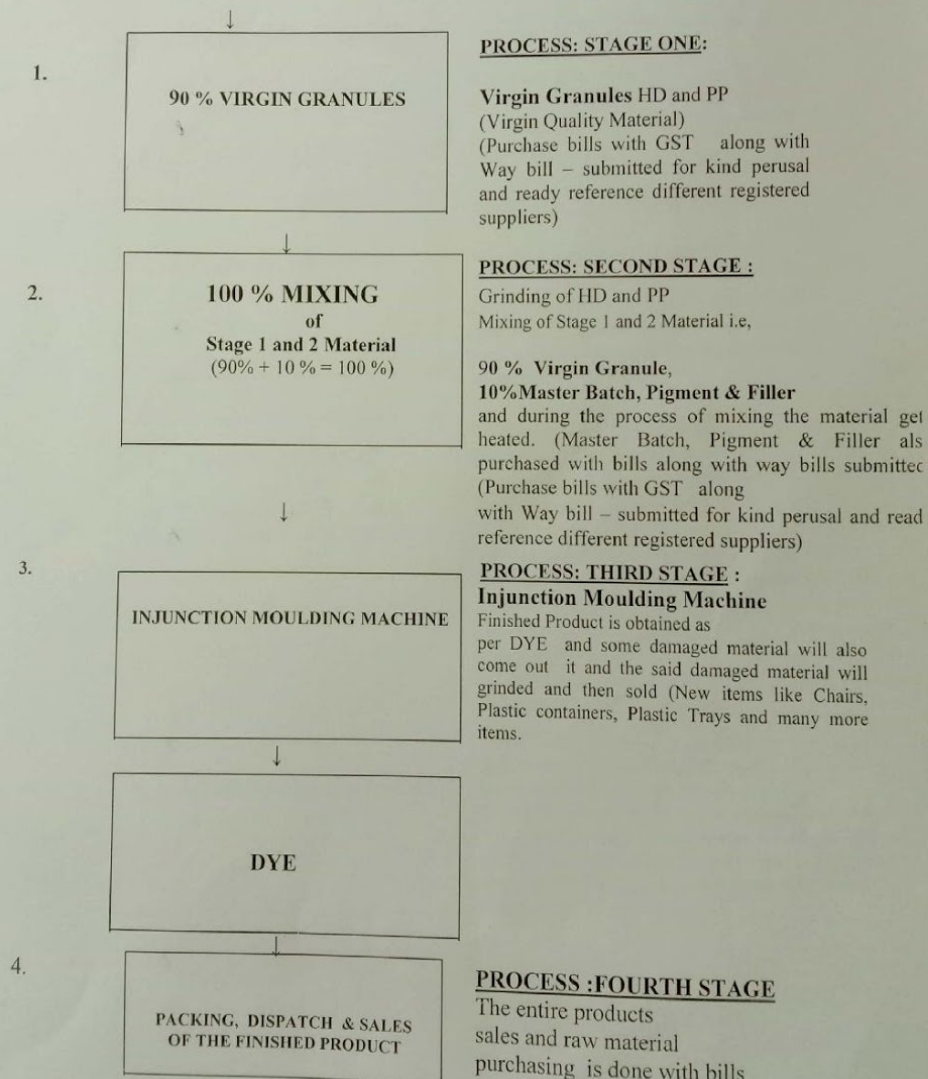
That as directed by the CGRF we have approached before your kind authority for resolving our genuine issue as it has become an unnecessary burden on the complainants business and in these days survival of manufacturing has become next to impossible and in view of the above circumstances humbly pray before this Hon'ble Forum to kindly sanction LT connection by setting aside the orders passed by the said forum in favour of the complainants firm and save complainant company from getting losses.

It is therefore prayed that this Hon'ble Forum May kindly scrutinise my requirement of LT and pass such other order or orders as this Hon'ble Forum deems fit and proper in the interest of justice and further may be pleased to sanction orders as per my requirement of LT Service and as the complainants firm do not have requirements for his above said manufacturing unit/business. Else the complainant will suffer irreparable loss and damage to the complainants firm which cannot be compensated by any means.

M/S. PRINCE PLASTO CRAFT

PLAN SHOWING INDUSTRY FLOW CHART OF FIRST QUALITY PRODUCT

OWNER OF THE INDUSTRY : MRS.ASMA BANU, PROPRIETRIX
PLACE OF INDUSTRY : SHED NO.3, PLOT NO. CDL-3,
SITUATED AT SY.NO.- 132/2, INDUSTRIAL PARK,
KOTHUR VILLAGE AND MANDAL,
R.R.DISTRICT-509228
MATERIAL USED : SECOND QUALITY



ASMA
M/S. PRINCE PLASTO CRAFT
Proprietrix

Scanned with CamScanner

M/S. PRINCE PLASTO CRAFT

PLAN SHOWING INDUSTRY FLOW CHART SECOND QUALITY PRODUCT

OWNER OF THE INDUSTRY : MRS.ASMA BANU, PROPRIETRIX

PLACE OF INDUSTRY : SHED NO.3, PLOT NO. CDL-3,
SITUATED AT SY.NO.- 132/2, INDUSTRIAL PARK,
KOTHUR VILLAGE AND MANDAL,
R.R.DISTRICT-509228

MATERIAL USED : SECOND QUALITY

1.

30 % SECOND QUALITY SCRAP

PROCESS: FIRST STAGE :

Grinding of HD and PP Plastic Scrap
(Second Quality Material)
(Purchase bills with GST along with
Way bill – submitted for kind perusal
and ready reference different registered
suppliers)

2.

60 % VIRGIN GRANULES

PROCESS: SECOND STAGE :

Virgin Granules HD and PP
(Virgin Quality Material)
(Purchase bills with GST along with
Way bill – submitted for kind perusal
and ready reference different registered
suppliers)

3.

100 % MIXING
of
Stage 1 and 2 Material
(30 % + 60 % + 10 % = 100 %)

PROCESS: THIRD STAGE :

Grinding of HD and PP
Mixing of Stage 1 and 2 Material i.e.,
30 % Second Quality Scrap and
60 % Virgin Granule,
10% Master Batch, Pigment & Filler
and during the process of mixing the material gets
heated. (Master Batch, Pigment & Filler also
purchased with bills along with way bills submitted)
(Purchase bills with GST along with Way bill –
submitted for kind perusal and ready reference
different registered suppliers)

4.

INJECTION MOULDING MACHINE

PROCESS: FOURTH STAGE :

Finished Product is obtained as
per DYE and some damaged material will also
come out it and the said damaged material will
be grinded and then sold to registered dealer with bill
(New items like Chairs, Plastic containers, Plastic
Trays and many more items.

DYE

9391116017

5.

PACKING, DISPATCH & SALES
OF THE FINISHED PRODUCT

PROCESS :FIFTH STAGE

The entire products
sales and raw material
purchasing is done with bills

M/s. Prince Plasto Craft
Proprietrix

Scanned with CamScanner

6. Written submissions of the Respondents

The DE/DPE/RJNR had booked a back billing cases for and amount of Rs 3,62,665/- against of SC No 3514 04679 of M/s Prince Plasto Craft towards multiple service(5nos) in same premises as 1) SC No 3514 04682 M/s mohamd ismail industry 2) SC No 3514 04683 M/d mohd ahmed industry 3) SC No 3514 02645 M/s AVI additives 4) SC No 351404678 M/s RR metal industries 5) SC No 351404679 M/s prince plasto craft. All the industries are existing under the same premises, the raw material to the industry is the waste batteries which are separated into plastic and lead wastage. The plastic waste is heated and recycled into different products and led waste is pulverized and processed into lead bars. As per the GTCS clause 3.5.3 the multiple connections existing in the single premises should be merged to a single service and charge the total consumption at HT type as single service as per the GTCS clause 12.3.3.2(1).

On date 15.3 2019 the consumer has given a representation to the DE/OP/Shadnagar. The DE had conduct personal hearing on 25.04.2019 with departmental officials and consumers. After examining the above facts and records available it was concluded to confirm final assessment order no DEA/I/HYD/DAT.D.No 145 date 05.05.2019 according as per the assessment made by the DPE wing of Rs.3,62,665/-.

Aggrieved by the order of DEE/OP/Shadnagar the consumer made and appeal to the SE/OP/Rajendranagar on date 04.07.2019 as per the request of the consumer the SE/OP/Rajendra nagar and DE/Tech had inspect the consumer premises and notice that there are 5 industries in which three industries i.e. M/s prince Plasto craft. M/s Ismail industries & M/s ahmed industries are plastic industries (plastic material processing and manufacturing) and the other 2 industries i.e M/s RR metal industries & M/s AVI additives are metals industries (metal processing industries) After examining the facts and records available it is dealt as follows:-

M/s. Prince Plasto Craft, M/s. Ismail Industry and M/s. Ahmed Industries are linked as the output of One industry is the input of the other industry and the final product is a combined product of all the three mentioned industries that are processed in different stages in different industries. Hence the above three industries can be clubbed and the other two industries M/s. RR Metal Industries and M/s. AVI additives had no connection with the M/s. Prince Plasto Craft, M/s Ismail Industry and M/s.

Ahmed Industries. On verifying GST Registration Documents the owners of the Mohammed Ismail of M/s. Ismail industries and Mohammed Ahmed of M/s. Ahmed Industries are sibling as their father's name same and their residence address also same. As per the GTCS 3.5.3 and 3.5.4 had not having separate GST registration and based on the above facts it is proposed to revise the final assessment order issued by DEE/OP/Shadnagar as per the calculation sheet enclosed duly clubbing 3 services (M/s. Prince Plasto Craft, M/s. Ismail Industry and M/s. Ahmed Industries) instead of 5 Nos. services. The SE/OP/Rajendranagar has issued final assessment order of letter No.SE/O/Tech/RJNRF.No.Backbilling/DD.No.287 dt.27.08.2018 case wide CG No. 441/2019-20 and issued notices to AE/OP/Kothur, ADE/OP/Kothur, DEE/OP/Shadnagar and SE/OP/Rajendranagar and then after hearing on 17.12.2019 the CGRF gave final judgement as when the licenses has given opportunity to the consumer industry before clubbing by giving one month notice through the ADE/OP/Kothur vide Lr.No.991/18, dt.27.11.2018 but the consumer industry were failed to produce any material. Therefore the final assessment order i.e DE/OP/Shadnagar has rightly passed its orders on 02.05.2019 and the SE/OP/Rajendranagar circle has rightly confirmed by the FAO by confirming the clubbing and by converting the LT services into HT service as per the rules and he has rightly reduce Rs 1 lakh and rightly passed awards Rs 2,62,362/-. Hence the consumer is liable to pay the same apart from, from that when the consumer industry has filed further appeal under Section 126 of Electricity Act 2003. As per Electricity Act as well as Regulation No. 3 of 2015 of Hon'ble TSERC the consumer industry have no right to prefer any further appeal before the forum.

In the result the grievance complaint filed by the consumer industry dt.17.09.2019 is hereby rejected with a direction to the consumer to pay the back billing amount as per the FAO passed by the SE/OP/RJNR circle for Rs 2,62,362/- to avoid their disconnection of power supply. The complaint is disposed off accordingly.

7. Rejoinder of the Appellant

Wherein it was mentioned about "back billing for and amount of Rs.3,62,665/- against SC No.351404679 M/s. princeplasto craft towards multiple services(5 nos in the same premises as 1) Sc no.3514 04682 M/s.mohammed Ismail industry, 2) Sc No.3514 04683 M/s Mohd ahmed industry and Sc.no 351404679 M/s. Princeplasto craft and other 2 companies totaling to 5 nos." but whereas the real fact is that the premises cannot be treated as same premises as the entire shed no.3 bearing plot no CDL-3,sy.no.132/2, IDA Kothur, R.R District belongs to M/S.princeplasto

craft which was a leased premises and the said company has no relation with other two companies and further my GST certificate, SSI, PAN card, Aadhar Card, income Tax return, shed plan, Attendance register of workers/Labours salary register, sales/purchase invoices, monthly sales and purchases, returns of sale tax department and bank account and M/s prince plasto craft is on leased premises and did the A.D.E checked all the above mentioned facts, are they belong to the said other companies and if they do not belongs to the said other companies then how cme the A.D.E came to a conclusion that the said companies are same and proposed for HT billing and clubbing LT service nd it is pertinent to note that after due verification the same A.D.E who has reported to the same D.E had sanctioned LT service in favour of M/s. Prince Plasto Craft but now only because the said grudgeor for the reason best known to the said A.D.E and D.E putting huge burden on my company and discouraging my industry and further it is to be noted that since the day the said A.D.E inspector and reporter to the said D.E there is no change in the said premises and now suddenly by taking advantage of relation trying to misguide the authorities and putting burden on the said company which neither has any HT requirement nor requested for, but based on the assumption that all the three companies belongs to the same family the said A.D.E and D.E have intentionally misused their official capacity and thrown burden on my company i.e, M/s prince plasto craft and now i am on behalf of M/S prince plasto craft is not in a position to understand even after several request made and clearly explained that the said tree companies are not having any business relation as they are majors and having their own separate companies which has got nothing to do with other 2 companies and wth just mere assumptions on the basis of "same premises" which is also incorrect as the said are having different shed numbers and shed arrears, photos of which are enclosed for your ready reference, and cannot be treated as same place how the authorities can claim that other companies belongs to my company i.e M/s prince plasto craft and based on such false assumption used a tool against the industrialist who is engaged in his own business goals thrown huge burden on M/s prince plasto craft and discouraging made us to fight for our legitimate right of LT service whereas forcing us by using official capacity before which we are becoming helpless in spite of no business relation between with the said companies and forced to prove as and when required only because of the above said ADE and DE.

M/s prince plasto craft has given a representation on 15.3.2019 with request to restore the LT service at least till the period of finalization of our pending case but the said ADE disconnected our service and my company i.e M/s prince plasto

craft incurred damage because of non-issuance of any prior notice and due to which material got damaged and became waste and sustained heavy loss approximately Rs 1,50,000/- that too, during the case was pending before the said DE the disconnection of service of the application industry by the above said ADE operation is illegal and unlawful and though the bill was fully paid but the said ADE was insisting to pay the penalty of back billing and discouraged us intentionally.

It is submitted in support of our company as the said ADE and DE have misused their official power by raising similar issue against SC NO 3514 04681 anmol moulders, SC NO 3514 04681 M/s sri.Harpreet singh bahasin, SC NO 3514 04680 M/s satgur polymer was released under cat-III(a) with a contracted load of 49 HP on 22.02.2018 from the above said material it reveals that all the said three services connection which was released in different date under different name cat-III(A) in sy .No in 103, but different plots,IDA kothur,wadoor,R.R district having common gate entrance.

Point to be noted that forum passed Award in favour of the consumer in similar case: "On this ground also the alleged clubbing of two other services i.e SC No 3541 04641 & 3514 04680 in to service of the consumer of SC No 3514 04681 without passing any speaking orders, directly issued back billing to the consumer for Rs 10,93,915/- is also be set aside. In reply to your letter vide Ref.1 Lr.No.DEE/OP/Shadnagar/F.No.Ombudsman/D.No 1155/20 dt 10.2.2020 in the unnumbered para no 3 it is true that the order was passed for vide order NO.DEA/I/HYD/DAT.D.NO 145 DATE 5.5.2019 wherein it is clearly mentioned the reason for passing the order was based on input and record provided by the ADE kothur dated 27.11.2018 satting same premises vide ref:no 2 hereinabove mentioned and case no DPE/RJNR/786/19 dated 06.02.2019 at 17.05 hours by SRI.V.s ramalingam with designation D.E DPE wherein the said DE DPE had wrongly suggested that "multiple connection existing in single premises based on the assumption suggested that the same should be merged to the single service" before suggesting did not checked the authentic record such as GST certificate, SSI,PAN card,Aadhar Card, Income Tax returns,shed plan,attendance register of workers/Labours salary registers, sales/purchase invoices,monthly sales and purchases, returns of the sale Tax department and bank accounts and m/s prince plasto craft is on leased premises and without checking the identity and process of each company declaring and suggesting based on assumptions and misguiding the higher authorities and proving some thing

which does not exist at all and to this effect i would like to request to kindly show that whether the said 2 others companies to which the said D.E.DPE has any proof that the above said authentic documents belongs to M/s prince plasto craft and if not what basis the suggestion was made before the higher authorities that they are using multiple connection in single premises does these three compaines really exist on the same premises or they not operating in different sheds? And their existence is based one single leased documents? Which is in the name of M/s prince plasto craft they having their own respective identity of the company or not? And are they not having their individual own business or they are running their business in the shed no 3 which belongs to M/s prince plasto craft then how come one company can be clubbed with other company without any consent and without any business relation why other companies burden shall be imposed on myty company which has no business with the other company. Hence all these points clearly shows that the decisions was taken with ill intention to harass and misuse the officials power against M/s prince plasto craft and they have further failed to check the process of each individual unit will reveal that they are not having any connection with each other to this effect M/s prince plasto craft showing industry flow chart of first quality product and plan showing industry flow chart of the second quality product is submitted for your kind perusal and ready reference. And the said company is existing in the Shed No.3 as mentioned above. But not in the premises of other 2 companies which were wrongly declared as single premises which is absolutely incorrect and injustice on the part of M/s. Prince Plasto Craft. The incorrect suggestion given by the ADE and DE/DPE affected adversely on M/s. Prince plasto craft, the said company became victim of the Order No.DEA/1/HYD/DAT.D.No.145 dt.05.05.2019 wherein it was clearly mentioned in the said unnumbered para 3 of your letter “after examining the above facts and records available (as submitted by the ADE and DE/DPE) it was concluded to confirm final assessment order made by the DPE wing for Rs 3,62,665/-.

In reply to your letter vide Lr.No.DEE/OP/Shadnagar/F.No.Ombudsman/D.No.1155/20 dt:10.02.2020 unnumbered para No. 4,5&6 it is true that we being aggrieved the orders passed against M/s. Price Plasto Craft and it is also true that the said SE/OP/Rajendranagar and DE/Tech had inspected the premises but not verified GST certificate,SSI,PAN Card,Aadhar Card, Income Tax Returns, Shed plan, Attendance register of workers/labours, Salary register, Sales/Purchase Invoices, Monthly sales and purchases, Returns of sale tax department and Bank Account and M/s. Prince plasto craft is on leased premises and it

is not true to mention that “three industries are linked as the output of one industry is the input of other industry and final product is combined product of all the above three mentioned industries” but whereas the fact is that they are not at all linked and reason is that M/s. Prince Plast Craft manufactures chairs, and household items, and also manufacturers trays for agricultural producers of Tomatoes and other vegetables and fruits used by agriculturalists for transporting and for selling their goods in the market and the material used for our manufacturing is purchased from registered dealers and we sell our output as finished product to the registered dealers and to this effect we are submitting bills along with way bills for your kind perusal and ready reference. It is further submitted that as our neighbouring company by name M/s. Mohd. Ahmed Industry is a manufacturer of PVC pipe Grinding and washing and our company has no usage of PVC pipes nor do we do grinding or require washing and we manufacture our products from HD material and the other company namely M/s. Mohammed Ismail Industry Manufactures LD milk pouch, oil pouch, flexible plastics washed and converted into plastic granule which is used for plastic carry bags only as the nature of raw material is such chair or other household which are hard items cannot be manufactured as such my company i.e. M/s. Prince Plasto Craft have no business connection with the said company and further it is pertinent to be noted that the above said M/s. Mohd. Ahmed Industry and M/s. Mohammed Ismail Industry has been closed. If the remarks made by the said M/s. Mohd. Ahmed Industry and M/s. Mohammed Ismail Industry has been closed. If the remarks made by the said ADE and DE had any truth then my company should not have been survived this itself proves that my company has no connection with the said two companies. As such my company cannot be treated as single company by including to said two companies, but unfortunately the authorities are not going into the depth of our product and manufacture process assuming that we are one company which is clear violation of natural justice and against my industry for which I am the only responsible person and no other person or company is responsible for my company i.e. M/s Prince Plasto Craft, as such linking my company with other companies is illegal and violation of my identity and disrespect of the license issued to my company and violation of all authentic documents provided by the government of Telangana for developing and manufacturing my industry as such it is not fair to link my company with other companies and the report submitted by the ADE and DE/DPE is far away truth hence that cannot be taken as bench mark as the report is false and fabricated and based on assumption.

It is further submitted that M/s. Prince Plasto Craft is my company and I have no connection with the father of Mohammed Ismail and Mohammed Ahmed and it is true that Mohammed Ismail and Mohammed Ahmed are siblings of their father's name is it a crime to be siblings or is there any rule that siblings shall not do any individual business if they do they will be treated as one even after attaining age of majority every, is it not violation of fundamental rights and it is not an illegal domination and misuse of official power by concerned officers who are playing with the legal rights of individual company and discouraging my company by imposing huge unwanted burden HT service whereas the very same authorities have issued LT service after due verification sanctioned order in favour of my company and my company has any such power requirement. I am not entitled to do business as per my choice and should I accept the orders based on the false inputs and facts presented before the higher authorities and misused official power against my company by the said ADE and DE/DPE for the reasons best known to them and I humbly request your goodness to be kind enough to understand the merits of the facts allow us to do my own individual business, as of now my company ie. M/s. Prince Plasto Craft is in need of LT service which was sanctioned by the said ADE and DE and the higher authorities have also relied on the assumptions made by the ADE and DE which are far away from the real facts as such wasting of valuable time of higher authorities by showing relation of father and is there any rule that staying in one place is illegal and my company fail to understand what and why the authorities are helping the industry by putting such objections after attaining age of maturity any body can do his individual business for which the constitution has given fundamental right as such it is humbly once again requested to kindly focus on my business which has sufficient license to operate and manufacture.

It is therefore humbly prayed that your goodness may be pleased to allow my company continue my business peacefully and based on the merits help my company to overcome the huge burden by set aside the back billing imposed Rs 2,62.362/- and the same may be adjusted in the forthcoming LT bills and pass such other order or orders as deemed fit and proper to meet the ends of justice, else I and my company would suffer irreparable loss which cannot be compensated in any manner and by any means.

M/s. MOHAMMED ISMAIL INDUSTRY

8. Written submissions of the Appellant

Aggrieved by the Forum Award passed by the Hon'ble CGRF of TSSPDCL vide Lr.No. CGRF/Gr.Hyd. Area/TSSPDCL D.No.757 dt.17.12.2019 in CG No. 443/2019-20/Rajendra Nagar Circle in respect of the complaint company having a consumer industry with SC No. 3514 04682 of Category-III(A) of M/s. Mohammed Ismail Industry filed his complaint before the grievance forum dt.17.09.2019 for the grievance to set aside the orders of SE/OP/Rajendranagar passed in Case No. DPE/RJNR/786/19 by DE/OP/Shad Nagar on 02.05.2019 by reducing the Assessment amount from the Rs 3,62,665/- to Rs 2,62,362/- however he has confirmed the clubbing of two other services which are situated in the same premises and using the same purpose i.e. SC No. 3514 04682, 3514 04683 into the service of the consumer i.e. SC No. 3514 04679 challenging clubbing of three services into single service and billing under single service and also challenging the back billing amount confirmed by SE/OP/Rajendra Nagar Circle.

The complainant submits that the reports submitted by the Respondents/Licensee's who have clubbed the three other independent LT services to one single HT service, which is a clear injustice on the part of three individual firms whose consumption requirements are much lower and does not require HT service for running their respective business.

That the complainant further submits that all the three companies has nothing to do with each other's firm as they are independent firms having their own GST certificate, SSI, PAN Card, Aadhar Card, Income Tax Returns, Shed Plan, Attendance register of workers/labour, Salary register, sales/purchase invoices, monthly sales and purchase vouchers as we purchase road waste material from very poor labour. None of the company has any sort of business relationship or transactions and offices are also separate and even labour is also separate among them as such they cannot be clubbed or treated as single family or as single business, though it is true that they are family members but got separate independent business and also residing separately, which has nothing to do with the affairs of the family members in respect of their individual business activities and they are having separate individual business and there is no financial cooperation between them and they are responsible for their own firm as such, each of the family member has obtained different

electricity service connection. It is pertinent to be noted that if they were one then what is the need to open other firms and what is the need to take separate electricity service connection since all the three firms are different and responsible to pay the respective due amounts of TSSPDCL if any for their own firm and further clarify the complainant submits the details of my firm i.e. M/s. Mohammed Ismail Industry and manufacturing activities and requirements which is as follows:-

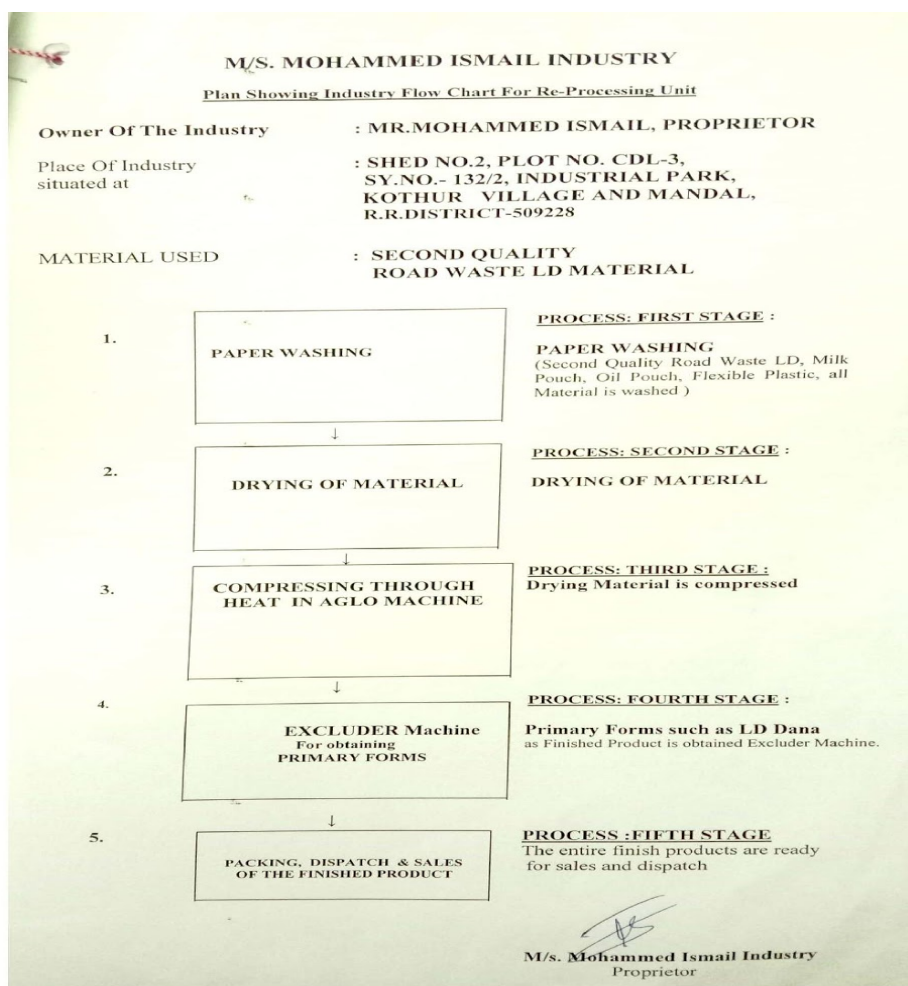
M/s. MOHAMMED ISMAIL INDUSTRY - MR. MOHAMMED ISMAIL - Owner Proprietor. Manufacturer of LD. Milk Pouch, Oil Pouch, Flexible Plastic Washing and Primary forms, raw material is purchased from Road waste from poor labourers who collect road waste from the streets and from municipal dumping yard and GHMC dumping yard and also from the street dump

- A) SSI/MSME : TS09A0028376, Shed No. 2 Plot No. DCL-3, Sy No. 132/2, IDA Kothur, Ranga Reddy Dist. TS - 509228.
- B) GSTIN:36AUJPM0051E2ZY9A.
- C) PAN No. AUJPM0051E
- D) AADHAAR CARD No.: 9414 8504 4578
- E) CONSUMER No. 351404682
- F) SHED PLANT
- G) SALES TAX OF MONTHLY RETURNS
- H) LABOUR ATTENDANCE REGISTER
- I) SALARY REGISTER
- J) BANK ACCOUNT
- K) REQUIREMENTS TO RUN THE FIRM:Milk Pouch, Oil Pouch, Flexible Plastic Washing and Primary forms, raw material is purchased from Road waste from poor labours who collect road waste from the streets and from municipal dumping yard.
- L) Purchase/sale voucher

M) Ownership document of Mohammed Ismail, Proprietor of M/s. Mohammed Ismail Industry.

That as directed by the CGRF we have approached before your kind authority for resolving our genuine issue as it has become an unnecessary burden on the complainants business and in these days survival of manufacturing has become next to impossible as the complainant company is LT Service but not HT service as there is no need of excess electricity in the present market condition the complainant company does not have excess requirement of electricity and need only LT Service and at present the company has been closed because of huge burden of HT service which was imposed on the complainant company and because of clubbing the complainant firm with other firm and if the authorities sanction LT service then the company can be restarted else complainant company cannot restart and run the company and in view of the above circumstances humbly pray before this Hon'ble Forum to kindly sanction LT connection by setting aside the orders passed by the said forum in favour of the complainants firm and save complainant company from getting losses and further requesting to kindly cooperate and encourage the industry by supporting with LT service.

It is therefore prayed that this Hon'ble Forum May kindly scrutinise my requirement of LT and pass such other order or orders as this Hon'ble Forum deems fit and proper in the interest of justice and further may be pleased to sanction orders as per my requirement of LT Service and as the complainants firm do not have requirements for his above said manufacturing unit/business. Else the complainant will suffer huge loss and damage because caused to the complainant company and only because of the clubbing with other company which has resulted in closure and which had adversely effected financial loss to the complainant company and the complainant company is suffering huge loss and if the LT service is not provided to the complainant in such event company will suffer irreparable loss and situation will go beyond the reach to even to restart complainants company unit and damage to the complainants firm which cannot be compensated by any means in any manner.



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9. Written submissions of the Respondents

The DE/DPE/RJNR had booked a back billing cases for and amount of Rs 3,62,665/- against of SC No 3514 04679 of M/s Prince Plasto Craft towards multiple service(5nos) in same premises as 1) SC No 3514 04682 M/s mohamd ismail industry 2) SC No 3514 04683 M/d mohd ahmed industry 3) SC No 3514 02645 M/s AVI additives 4) SC No 351404678 M/s RR metal industries 5) SC No 351404679 M/s prince plasto craft. All the industries are existing under the same premises, the raw material to the industry is the waste batteries which are separated into plastic and lead wastage. The plastic waste is heated and recycled into different products and led waste is pulverized and processed into lead bars. As per the GTCS clause 3.5.3 the multiple connections existing in the single premises should be merged to a single service and charge the total consumption at HT type as single service as per the GTCS clause 12.3.3.2(1).

On date 15.3.2019 the consumer has given a representation to the DE/OP/Shadnagar. The DE had conducted personal hearing on 25.04.2019 with departmental officials and consumers. After examining the above facts and records available it was concluded to confirm final assessment order no DEA/I/HYD/DAT.D.No 145 date 05.05.2019 according as per the assessment made by the DPE wing of Rs.3,62,665/-.

Aggrieved by the order of DEE/OP/Shadnagar the consumer made an appeal to the SE/OP/Rajendranagar on date 04.07.2019 as per the request of the consumer the SE/OP/Rajendra nagar and DE/Tech had inspected the consumer premises and noticed that there are 5 industries in which three industries i.e. M/s prince Plasto craft, M/s Ismail industries & M/s ahmed industries are plastic industries (plastic material processing and manufacturing) and the other 2 industries i.e M/s RR metal industries & M/s AVI additives are metals industries (metal processing industries)

After examining the facts and records available it is dealt as follows:-

M/s. Ismail Industry is linked as the output of One industry is the input of the other industry and the final product is a combined product of all the three mentioned industries that are processed in different stages in different industries. Hence the above three industries can be clubbed and the other two industries M/s. RR Metal Industries and M/s. AVI additives had no connection with the M/s. Prince Plasto Craft, M/s Ismail Industry and M/s. Ahmed Industries. On verifying GST Registration Documents the owners of the Mohammed Ismail of M/s. Ismail industries and Mohammed Ahmed of M/s. Ahmed Industries are siblings as their father's name same and their residence address also same. As per the GTCS 3.5.3 and 3.5.4 had not having separate GST registration and based on the above facts it is proposed to revise the final assessment order issued by DEE/OP/Shadnagar as per the calculation sheet enclosed duly clubbing 3 services (M/s. Prince Plasto Craft, M/s. Ismail Industry and M/s. Ahmed Industries) instead of 5 Nos. services. The SE/OP/Rajendranagar has issued final assessment order of letter No.SE/O/Tech/RJNRF.No.Backbilling/DD.No.287 dt.27.08.2018 case wide CG No. 441/2019-20 and issued notices to AE/OP/Kothur, ADE/OP/Kothur, DEE/OP/Shadnagar and SE/OP/Rajendranagar and then after hearing on 17.12.2019 the CGRF gave final judgement as when the licenses has given opportunity to the consumer industry before clubbing by giving one month notice through the ADE/OP/Kothur vide Lr.No.991/18, dt.27.11.2018 but the consumer industry were failed to produce any material. Therefore the final assessment order i.e

DE/OP/Shadnagar has rightly passed its orders on 02.05.2019 and the SE/OP/Rajendranagar circle has rightly confirmed by the FAO by confirming the clubbing and by converting the LT services into HT service as per the rules and he has rightly reduce Rs 1 lakh and rightly passed awards Rs 2,62,362/-. Hence the consumer is liable to pay the same apart from, from that when the consumer industry has filed further appeal under Section 126 of Electricity Act 2003. As per Electricity Act as well as Regulation No. 3 of 2015 of Hon'ble TSERC the consumer industry have no right to prefer any further appeal before the forum.

In the result the grievance complaint filed by the consumer industry dt.17.09.2019 is hereby rejected with a direction to the consumer to pay the back billing amount as per the FAO passed by the SE/OP/RJNR circle for Rs 2,62,362/- to avoid their disconnection of power supply. The complaint is disposed off accordingly.

10. Rejoinder of the Appellant

Wherein it was mentioned about "back billing for and amount of Rs.3,62,665/- against SC No.351404679 M/s. princeplasto craft towards multiple services(5 nos in the same premises as 1) Sc no.3514 04682 M/s.mohammed Ismail industry, 2) Sc No.3514 04683 M/s Mohd ahmed industry and Sc.no 351404679 M/s. Princeplasto craft and other 2 companies totaling to 5 nos." but whereas the real fact is that the premises cannot be treated as same premises as the entire shed no.3 bearing plot no CDL-3,sy.no.132/2, IDA Kothur, R.R District belongs to M/S.princeplasto craft which was a leased premises as the entire shed No.2 bearing Plot No. CDL-3, Sy No. 132/2, IDA Kothur, RR District belongs to M/s. Mohammed Ismail Industry and the said company was my own premises and the said company has no relation with other two companies and further my GST certificate, SSI, PAN card, Aadhar Card, income Tax return, shed plan, Attendance register of workers/Labours salary register, sales/purchase invoices, monthly sales and purchases, returns of sale tax department and bank account and M/s prince plasto craft is on leased premises and did the A.D.E checked all the above mentioned facts, are they belong to the said other companies and if they do not belongs to the said other companies then how come the A.D.E came to a conclusion that the said companies are same and proposed for HT billing and clubbing LT service and it is pertinent to note that after due verification the same A.D.E who has reported to the same D.E had sanctioned LT service in favour of M/s. Mohammed Ismail Industry but now only because the said grudge or for the reason best known to the said A.D.E and D.E putting huge burden on my company and

discouraging my industry and further it is to be noted that since the day the said A.D.E inspector and reporter to the said D.E there is no change in the said premises and now suddenly by taking advantage of relation trying to misguide the authorities and putting burden on the said company which neither has any HT requirement nor requested for, but based on the assumption that all the three companies belongs to the same family the said A.D.E and D.E have intentionally misused their official capacity and thrown burden on my company i.e, M/s Mohammed Ismail Industry and now i am on behalf of M/S Mohammed Ismail Industry which is not in a position to understand even after several request made and clearly explained that the said tree companies are not having any business relation as they are majors and having their own separate companies which has got nothing to do with other 2 companies and with just mere assumptions on the basis of "same premises" which is also incorrect as the said are having different shed numbers and shed arrears, photos of which are enclosed for your ready reference, and cannot be treated as same place how the authorities can claim that other companies belongs to my company i.e M/s prince plasto craft and based on such false assumption used a tool against the industrialist who is engaged in his own business goals thrown huge burden on M/s prince plasto craft and discouraging made us to fight for our legitimate right of LT service whereas forcing us by using official capacity before which we are becoming helpless in spite of no business relation between with the said companies and forced to prove as and when required only because of the above said ADE and DE's false and misleading report submitted to the higher authorities which resulted as unbearable financial burden for which I never asked for.

It is submitted in support of our company as the said ADE and DE have misused their official power by raising similar issue against SC No. 3514 04681 Anmol Moulders, SC No. 35144 04641 M/s. Sri. Harpit Singh Bahasin, SC No. 3514 04680 M/.s Satgur Polymers was released under Category III(a) with a contracted load of 49 HP on 22.02.2018. From the above said material it reveals that all the said three connections which was released in different date under different name under Category III(A) in Sy No.103, but different plots, IDA Kothur, Wadoor, R.R. Dist having common gate entrance.

Point to be noted that Forum passes Award in favour of the consumer in similar case:- on this ground also the alleged clubbing of two other services i.e. SC No. 3514 04641 & 3514 04680 into service of the consumer of SC No. 3514 04681 without

passing any speaking order, directly issued back billing to the consumer for Rs 10,93,915/- is also set aside.

M/s. Mohammed Ismail Industry has given a representation on 01.03.2019 wherein we have informed through this letter and requested to verify our all necessary documents but our plea was not considered and was fallen on deaf ears and the said authorities have not visited our premises and 15.03.2019 with request to restore the LT service at least till the period of finalization of our pending case but the said ADE disconnected our service and my company i.e M/s Mohammed Ismail Industry incurred damage because of non-issuance of any prior notice and due to which material got damaged and became waste and sustained heavy loss approximately Rs 1,50,000/- that too, during the case was pending before the said DE the disconnection of service of the application industry by the above said ADE operation is illegal and unlawful and though the bill was fully paid but the said ADE was insisting to pay the penalty of back billing and discouraged us intentionally.

It is true that the order was passed for vide order NO.DEA/I/HYD/DAT.D.NO 145 DATE 5.5.2019 wherein it is clearly mentioned the reason for passing the order was based on input and record provided by the ADE kothur dated 27.11.2018 stating "same premises" vide ref:no 2 hereinabove mentioned and case no DPE/RJNR/786/19 dated 06.02.2019 at 17.05 hours by SRI.V.S. Ramalingam with designation D.E DPE wherein the said DE DPE had wrongly suggested that "multiple connection existing in single premises based on the assumption suggested that the same should be merged to the single service" before suggesting did not checked the authentic record such as GST certificate, SSI,PAN card,Aadhar Card, Income Tax returns,shed plan,attendance register of workers/Labours salary registers, sales/purchase invoices,monthly sales and purchases, returns of the sale Tax department and bank accounts and m/s prince plasto craft is on leased premises and without checking the identity and process of each company declaring and suggesting based on assumptions and misleading the higher authorities and proving some thing which does not exist at all and to this effect i would like to request to kindly show that whether the said 2 others companies to which the said D.E.DPE has any proof that the above said authentic documents belongs to M/s Mohammed Ismail Industry and if not what basis the suggestion was made before the higher authorities that they are using multiple connection in single premises does these three compaines really exist on the same premises or they not operating in different sheds? And their existence is based one single leased documents?

Which is in the name of Mohammed Ismail Industry, they having their own respective identity of the company or not? And are they not having their individual own business or they are running their business in the shed no 2 which belongs to M/s Mohammed Ismail Industry then how come one company can be clubbed with other company without any consent and without any business relation why other companies burden shall be imposed on myty company which has no business with the other company. Hence all these points clearly shows that the decisions was taken with ill intention to harass and misuse the officials power against M/s. Mohammed Ismail Industry and they have further failed to check the process of each individual unit will reveal that they are not having any connection with each other to this effect M/s. Mohammed Ismail Industry craft showing industry flow chart of first quality product and plan showing industry flow chart of the second quality product is submitted for your kind perusal and ready reference. And the said company is existing in the Shed No.2 as mentioned above. But not in the premises of other 2 companies which were wrongly declared as single premises which is absolutely incorrect and injustice on the part of M/s. Prince Plasto Craft. The incorrect suggestion given by the ADE and DE/DPE affected adversely on M/s. Prince plasto craft, the said company became victim of the Order No.DEA/1/HYD/DAT.D.No.145 dt.05.05.2019 wherein it was clearly mentioned in the said unnumbered para 3 of your letter “after examining the above facts and records available (as submitted by the ADE and DE/DPE) it was concluded to confirm final assessment order made by the DPE wing for Rs 3,62,665/-.

Being aggrieved the orders passed against M/s. Mohammed Ismail Industry and it is also true that the said SE/OP/Rajendranagar and DE/Tech had inspected the premises but not verified GST certificate,SSI,PAN Card,Aadhar Card, Income Tax Returns, Shed plan, Attendance register of workers/labours, Salary register, Sales/Purchase Invoices, Monthly sales and purchases, Returns of sale tax department and Bank Account and M/s. Mohammed Ismail Industry is on leased premises and it is not true to mention that “three industries are linked as the output of one industry is the input of other industry and final product is combined product of all the above three mentioned industries” but whereas the fact is that they are not at all linked and reason is that M/s. Mohammed Ismail Industry manufactures and reprocessing and in the first stage paper washing of second quality road waste like LD, Milk Pouch, Oil Pouch, Flexible Plastic all material is washed, second stage: drying of material, third stage: dried material is compressed, fourth stage: Primary forms such as LD Dana as finished product is obtained excluder machine(this material is not used by M/s. Prince

Plasto Craft Company) and we either sell or purchase any things from M/s. Prince plasto craft and we sell to unregistered dealers. Fifth stage the entire finished products are ready for sale and dispatch which are useful only for flexible material but not useful for hard material.

It is further submitted that as our neighbouring company by name M/s. Mohd. Ahmed Industry is a manufacturer of PVC pipe Grinding and washing and our company has no usage of PVC pipes nor do we do grinding or require washing and we manufacture our products from HD material and the other company namely M/s. Mohammed Ismail Industry Manufactures LD milk pouch, oil pouch, flexible plastics washed and converted into plastic granule which is used for plastic carry bags only as the nature of raw material is such chair or other household which are hard items cannot be manufactured as such my company i.e. M/s. Prince Plasto Craft have no business connection with the said company and further it is pertinent to be noted that the above said M/s. Mohd. Ahmed Industry and M/s. Mohammed Ismail Industry has been closed. If the remarks made by the said M/s. Mohd. Ahmed Industry and M/s. Mohammed Ismail Industry has been closed. If the remarks made by the said ADE and DE had any truth then my company should not have been survived this itself proves that my company has no connection with the said two companies. As such my company cannot be treated as single company by including to said two companies, but unfortunately the authorities are not going into the depth of our product and manufacture process assuming that we are one company which is clear violation of natural justice and against my industry for which I am the only responsible person and no other person or company is responsible for my company i.e. M/s Prince Plasto Craft, as such linking my company with other companies is illegal and violation of my identity and disrespect of the license issued to my company and violation of all authentic documents provided by the government of Telangana for developing and manufacturing my industry as such it is not fair to link my company with other companies and the report submitted by the ADE and DE/DPE is far away truth hence that cannot be taken as bench mark as the report is false and fabricated and based on assumption.

It is further submitted that M/s. Mohammed Ismail Industry is my company and I do not have any business connection with the other companies and it is true that Mohammed Ismail and Mohammed Ahmed are siblings of their father's name is it a crime to be siblings or is there any rule that siblings shall not do any individual

business if they do they will be treated as one even after attaining age of majority every, is it not violation of fundamental rights and it is not an illegal domination and misuse of official power by concerned officers who are playing with the legal rights of individual company and discouraging my company by imposing huge unwanted burden HT service whereas the very same authorities have issued LT service after due verification sanctioned order in favour of my company and my company and every month they used to visit and collect the bill but never pointed out, my company has never request for HT service and not my company has any such power requirement. I am not entitled to do business as per my choice and should I accept the orders based on the false inputs and facts presented before the higher authorities and misused official power against my company by the said ADE and DE/DPE for the reasons best known to them and I humbly request your goodself to kind enough to understand the merits of the facts allow us to do my own individual business, as of now my company ie. M/s. Mohammed Ismail Industry is in need of LT service which was sanctioned by the said ADE and DE and the higher authorities have also relied on the assumptions made by the ADE and DE which are far away from the real facts as such wasting of valuable time of higher authorities by showing relation of father and is there any rule that staying in one place is illegal and my company fail to understand what and why the authorities are helping the industry by putting such objections after again age of maturity any body can do his individual business for which the constitution has given fundamental right as such it is humbly once again requested to kindly focus on my business which has sufficient license to operate and manufacture and only because of the said imposition of the HT service, I have been forced to close my company as there was no other option was left for me and I have approached your good office with a hope that I may be given life by setting aside the said Rs 2,62,362/- in a similar case else I will suffer huge irreparable loss and will be never in a position to start my company which was closed because of the above said issue.

It is therefore humbly prayed that your goodself may be pleased to allow my company continue my business peacefully and based on the merits help my company to overcome the huge burden by set aside the back billing imposed Rs 2,62.362/- and the same may be adjusted in the forthcoming LT bills and pass such other order or orders as deemed fit and proper to meet the ends of justice, else I and my company would suffer irreparable loss which cannot be compensated in any manner and by any means.

11. Written submissions of the Respondents:-

After verifying sales and purchase records submitted by the above consumers on 11.03.2020. It is established that M/s. Prince Plasto Craft has got GST/PAN No. 36AVSPA6049A1ZQ and doing proper business transactions of sales and purchases perfectly and IT paying yearly. Those which industries of M/s. Ismail industry and M/s. Ahmed Industries submitting fake receipts of purchases and sales. It is clearly stated that they are not doing any business and only producing input materials to M/s. Prince Plasto Craft Industry. Final product combined product of all the above three industries are processed in different stages in different industries which are existing in same premises. Hence the above industries are to be clubbed.

	Prince Plasto , SC.No: 3514 04679	Ahmed Industry, SC.No: 3514 04683	Ismail Industry, SC.No: 3514 04682
1	GST No	36AVSPA6049A1ZQ	36AUJPM0051E2ZY (GST taken after the inspection)
2	Date of Registration	14.12.2017	28.02.2019
3	GST Upload from	2019 to 2020	2019 to 2020
4	PAN No	AVSPA6049A	No evidence produced
5	SSI/ Udyog Aadhar No	TS09A0037336	TS09A0028376
6	Sales	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)
7	Purchases	2017-18 2018-19 2019-20 (Only on plain paper and these are not shown during final hearing)	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)
8	Remarks	Only waste plastic material is being purchased. No Virgin material (Granuals) purchased found	1).Waste plastic purchasing in the name of Prince plasto and using for washing etc. 2). No purchase bills found on this farm name. 3). No purchase bills found of machinery / Equipment on this farm name. 4). All the bills and transactions were in the name of prince plasto.
9	Income Tax submitted	2017-18 2018-19 2019-20	No evidence produced
10	Monthly Salaries	2018 & 2019	2018 & 2019
11	Attendance Register	2019	2018 & 2019

M/s. MOHAMMED AHMED INDUSTRY

12. Written submissions of the Appellant

Aggrieved by the Forum Award passed by the Hon'ble CGRF of TSSPDCL vide Lr.No. CGRF/Gr.Hyd. Area/TSSPDCL D.No.756 dt.17.12.2019 in CG No. 442/2019-20/Rajendra Nagar Circle in respect of the complaint company having a

consumer industry with SC No. 3514 04683 of Category-III(A) of M/s. Mohammed Ahmed Industry filed his complaint before grievance forum dt.17.09.2019 for the grievance to set aside the orders of SE/OP/Rajendranagar passed in Case No. DPE/RJNR/786/19 by DE/OP/Shad Nagar on 02.05.2019 by reducing the Assessment amount from the Rs 3,62,665/- to Rs 2,62,362/- however he has confirmed the clubbing of two other services which are situated in the same premises and using the same purpose i.e. SC No. 3514 04682, 3514 04683 into the service of the consumer i.e. SC No. 3514 04679 challenging clubbing of three services into single service and billing under single service and also challenging the back billing amount confirmed by SE/OP/Rajendra Nagar Circle

The complainant submits that the reports submitted by the Respondents/Licensee's who have clubbed the three other independent LT services to one single HT service, which is a clear injustice on the part of three individual firms whose consumption requirements are much lower and does not require HT service for running their respective business.

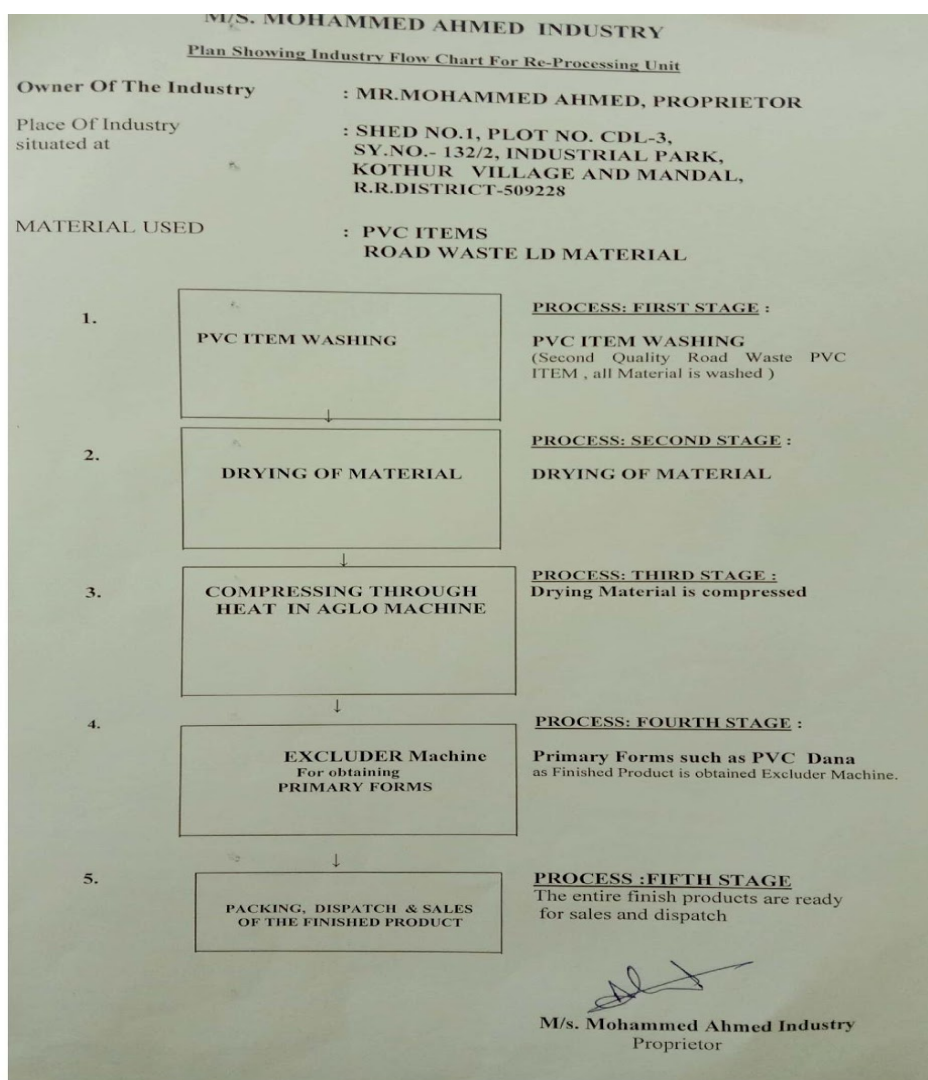
That the complainant further submits that all the three companies has nothing to do with each other's firm as they are independent firms having their own GST certificate, SSI, PAN Card, Aadhar Card, Income Tax Returns, Shed Plan, Attendance register of workers/labour, Salary register, sales/purchase invoices, monthly sales and purchase vouchers as we purchase road waste material from very poor labour. None of the company has any sort of business relationship or transactions and offices are also separate and even labour is also separate among them as such they cannot be clubbed or treated as single family or as single business, though it is true that they are family members but got separate independent business and also residing separately, which has nothing to do with the affairs of the family members in respect of their individual business activities and they are having separate individual business and there is no financial cooperation between them and they are responsible for their own firm as such, each of the family member has obtained different electricity service connection. It is pertinent to be noted that if they were one then what is the need to open other firms and what is the need to take separate electricity service connection since all the three firms are different and responsible to pay the respective due amounts of TSSPDCL if any for their own firm and further clarity the complainant submits the details of my firm i.e. M/s. Mohammed Ahmed Industry and manufacturing activities and requirements which is as follows:-

M/s. MOHAMMED Ahmed INDUSTRY - MR. MOHAMMED Ahmed - Owner Proprietor.
Manufacturer of LD. Milk Pouch, Oil Pouch, Flexible Plastic Washing and Primary forms,
raw material is purchased from Road waste from poor labourers who collect road
waste from the streets and from municipal dumping yard and GHMC dumping yard and
also from the street dump

- A) SSI/MSME : TS09A0028377, Shed No. 1 Plot No. DCL-3, Sy No. 132/2, IDA
Kothur, Ranga Reddy Dist. TS - 509228.
- B) GSTIN:36AUIPM0459P5ZX
- C) PAN No. AUIPMO459P
- D) AADHAAR CARD No.: 701149550997
- E) CONSUMER No. 351404683
- F) SHED PLAN
- G) SHED PHOTOGRAPH
- H) LABOUR ATTENDANCE REGISTER
- I) SALARY REGISTER
- J) BANK ACCOUNT
- K) REQUIREMENTS TO RUN THE FIRM: Plastic Primary forms (includes amino-resins
etc. pvc item and washing. PVC items raw material are purchased from road
waste purchased from Road waste from poor labours who collect road waste
from the streets and from municipal dumping yard, GHMC dumping yard and
also collected from street dumping points and the same is washed and then
manufacture of finishing product as granules (Dana).
- L) Purchase/sale voucher
- M) Ownership document of Mohammed Ahmed, Proprietor of M/s. Mohammed
Ahmed Industry.

That as directed by the CGRF we have approached before your kind authority for resolving our genuine issue as it has become an unnecessary burden on the complainants business and in these days survival of manufacturing has become next to impossible as the complainant company is LT Service but not HT service as there is no need of excess electricity in the present market condition the complainant company does not have excess requirement of electricity and need only LT Service and at present the company has been closed because of huge burden of HT service which was imposed on the complainant company and because of clubbing the complainant firm with other firm and if the authorities sanction LT service then the company can be restarted else complainant company cannot restart and run the company and in view of the above circumstances humbly pray before this Hon'ble Forum to kindly sanction LT connection by setting aside the orders passed by the said forum in favour of the complainants firm and save complainant company from getting losses.

It is therefore prayed that this Hon'ble Forum May kindly scrutinise my requirement of LT and pass such other order or orders as this Hon'ble Forum deems fit and proper in the interest of justice and further may be pleased to sanction orders as per my requirement of LT Service and as the complainants firm do not have requirements for his above said manufacturing unit/business. Else the complainant will suffer huge loss and damage because caused to the complainant company and only because of the clubbing with other company which has resulted in closure and which had adversely effected financial loss to the complainant company and the complainant company is suffering huge loss and if the LT service is not provided to the complainant in such event company will suffer irreparable loss and situation will go beyond the reach to even to restart complainants company unit and damage to the complainants firm which cannot be compensated by any means in any manner.



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13. Written submissions of the Respondents

The DE/DPE/RJNR had booked a back billing cases for and amount of Rs 3,62,665/- against of SC No 3514 04679 of M/s Prince Plasto Craft towards multiple service(5nos) in same premises as 1) SC No 3514 04682 M/s mohamd Ahmed industry 2) SC No 3514 04683 M/d mohd Ahmed industry 3) SC No 3514 02645 M/s AVI additives 4) SC No 351404678 M/s RR metal industries 5) SC No 351404679 M/s prince plasto craft. All the industries are existing under the same premises, the raw material to the industry is the waste batteries which are separated into plastic and lead wastage. The plastic waste is heated and recycled into different products and led waste is pulverized and processed into lead bars. As per the GTCS clause 3.5.3 the multiple connections existing in the single premises should be merged to a single service and charge the total consumption at HT type as single service as per the GTCS clause 12.3.3.2(1).

On date 15.3 2019 the consumer has given a representation to the DE/OP/Shadnagar. The DE had conduct personal hearing on 25.04.2019 with departmental officials and consumers. After examining the above facts and records available it was concluded to confirm final assessment order no DEA/I/HYD/DAT.D.No 145 date 05.05.2019 according as per the assessment made by the DPE wing of Rs.3,62,665/-.

Aggrieved by the order of DEE/OP/Shadnagar the consumer made and appeal to the SE/OP/Rajendranagar on date 04.07.2019 as per the request of the consumer the SE/OP/Rajendra nagar and DE/Tech had inspect the consumer premises and notice that there are 5 industries in which three industries i.e. M/s prince Plasto craft. M/s Ahmed industries & M/s Ahmed industries are plastic industries (plastic material processing and manufacturing) and the other 2 industries i.e M/s RR metal industries & M/s AVI additives are metals industries (metal processing industries)

After examining the facts and records available it is dealt as follows:-

M/s. Ahmed Industry is linked as the output of One industry is the input of the other industry and the final product is a combined product of all the three mentioned industries that are processed in different stages in different industries. Hence the above three industries can be clubbed and the other two industries M/s. RR Metal Industries and M/s. AVI additives had no connection with the M/s. Prince Plasto Craft, M/s Ahmed Industry and M/s. Ahmed Industries. On verifying GST Registration Documents the owners of the Mohammed Ahmed of M/s. Ahmed industries and Mohammed Ahmed of M/s. Ahmed Industries are sibling as their father's name same and their residence address also same. As per the GTCS 3.5.3 and 3.5.4 had not having separate GST registration and based on the above facts it is proposed to revise the final assessment order issued by DEE/OP/Shadnagar as per the calculation sheet enclosed duly clubbing 3 services (M/s. Prince Plasto Craft, M/s. Ahmed Industry and M/s. Ahmed Industries) instead of 5 Nos. services. The SE/OP/Rajendranagar has issued final assessment order of letter No. SE/O/Tech/RJNRF.No.Backbilling/DD.No.287 dt.27.08.2018 case wide CG No. 441/2019-20 and issued notices to AE/OP/Kothur, ADE/OP/Kothur, DEE/OP/Shadnagar and SE/OP/Rajendranagar and then after hearing on 17.12.2019 the CGRF gave final judgement as when the licenses has given opportunity to the consumer industry before clubbing by giving one month notice through the ADE/OP/Kothur vide Lr.No.991/18, dt.27.11.2018 but the consumer

industry were failed to produce any material. Therefore the final assessment order i.e DE/OP/Shadnagar has rightly passed its orders on 02.05.2019 and the SE/OP/Rajendranagar circle has rightly confirmed by the FAO by confirming the clubbing and by converting the LT services into HT service as per the rules and he has rightly reduce Rs 1 lakh and rightly passed awards Rs 2,62,362/-. Hence the consumer is liable to pay the same apart from, from that when the consumer's industry has filed further appeal under Section 126 of Electricity Act 2003. As per Electricity Act as well as Regulation No. 3 of 2015 of Hon'ble TSERC the consumer industry has no right to prefer any further appeal before the forum.

In the result the grievance complaint filed by the consumer industry dt.17.09.2019 is hereby rejected with a direction to the consumer to pay the back billing amount as per the FAO passed by the SE/OP/RJNR circle for Rs 2,62,362/- to avoid their disconnection of power supply. The complaint is disposed off accordingly.

14. Rejoinder of the Appellant

Wherein it was mentioned about "back billing for and amount of Rs.3,62,665/- against SC No.351404679 M/s. princeplasto craft towards multiple services(5 nos in the same premises as 1) Sc no.3514 04682 M/s.mohammed Ahmed industry, 2) Sc No.3514 04683 M/s Mohd Ahmed industry and Sc.no 351404679 M/s. Princeplasto craft and other 2 companies totaling to 5 nos." but whereas the real fact is that the premises cannot be treated as same premises as the entire shed no.3 bearing plot no CDL-3,sy.no.132/2, IDA Kothur, R.R District belongs to M/S.princeplasto craft which was a leased premises as the entire shed No.2 bearing Plot No. CDL-3, Sy No. 132/2, IDA Kothur, RR District belongs to M/s. Mohammed Ahmed Industry and the said company was my own premises and the said company has no relation with other two companies and further my GST certificate, SSI, PAN card, Aadhar Card, income Tax return, shed plan, Attendance register of workers/Labours salary register, sales/purchase invoices, monthly sales and purchases, returns of sale tax department and bank account and M/s prince plasto craft is on leased premises and did the A.D.E checked all the above mentioned facts, are they belong to the said other companies and if they do not belong to the said other companies then how come the A.D.E came to a conclusion that the said companies are same and proposed for HT billing and clubbing LT service and it is pertinent to note that after due verification the same A.D.E who has reported to the same D.E had sanctioned LT service in favour of M/s. Mohammed Ahmed Industry but now only because the said grudge or for the

reason best known to the said A.D.E and D.E putting huge burden on my company and discouraging my industry and further it is to be noted that since the day the said A.D.E inspector and reporter to the said D.E there is no change in the said premises and now suddenly by taking advantage of relation trying to misguide the authorities and putting burden on the said company which neither has any HT requirement nor requested for, but based on the assumption that all the three companies belongs to the same family the said A.D.E and D.E have intentionally misused their official capacity and thrown burden on my company i.e, M/s Mohammed Ahmed Industry and now i am on behalf of M/S Mohammed Ahmed Industry which is not in a position to understand even after several request made and clearly explained that the said tree companies are not having any business relation as they are majors and having their own separate companies which has got nothing to do with other 2 companies and with just mere assumptions on the basis of "same premises" which is also incorrect as the said are having different shed numbers and shed arrears, photos of which are enclosed for your ready reference, and cannot be treated as same place how the authorities can claim that other companies belongs to my company i.e M/s prince plasto craft and based on such false assumption used a tool against the industrialist who is engaged in his own business goals thrown huge burden on M/s prince plasto craft and discouraging made us to fight for our legitimate right of LT service whereas forcing us by using official capacity before which we are becoming helpless in spite of no business relation between with the said companies and forced to prove as and when required only because of the above said ADE and DE.

It is submitted in support of our company as the said ADE and DE have misused their official power by raising similar issue against SC No. 3514 04681 Anmol Moulders, SC No. 35144 04641 M/s. Sri. Harpit Singh Bahasin, SC No. 3514 04680 M/.s Satgur Polymers was released under Category III(a) with a contracted load of 49 HP on 22.02.2018. From the above said material it reveals that all the said three connections which was released in different date under different name under Category III(A) in Sy No.103, but different plots, IDA Kothur, Wadoor, R.R. Dist having common gate entrance.

Point to be noted that Forum passes Award in favour of the consumer in similar case:- on this ground also the alleged clubbing of two other services i.e. SC No. 3514 04641 & 3514 04680 into service of the consumer of SC Ni. 3514 04681 without

passing any speaking order, directly issued back billing to the consumer for Rs 10,93,915/- is also set aside.

M/s. Mohammed Ahmed Industry has given a representation on 01.03.2019 wherein we have informed through this letter and requested to verify our all necessary documents but our plea was not considered and was fallen on deaf ears and the said authorities have not visited our premises and 15.03.2019 with request to restore the LT service at least till the period of finalization of our pending case but the said ADE disconnected our service and my company i.e M/s Mohammed Ahmed Industry incurred damage because of non-issuance of any prior notice and due to which material got damaged and became waste and sustained heavy loss approximately Rs 1,50,000/- that too, during the case was pending before the said DE the disconnection of service of the application industry by the above said ADE operation is illegal and unlawful and though the bill was fully paid but the said ADE was insisting to pay the penalty of back billing and discouraged us intentionally.

It is true that the order was passed for vide order NO.DEA/I/HYD/DAT.D.NO 145 DATE 5.5.2019 wherein it is clearly mentioned the reason for passing the order was based on input and record provided by the ADE kothur dated 27.11.2018 stating "same premises" vide ref:no 2 hereinabove mentioned and case no DPE/RJNR/786/19 dated 06.02.2019 at 17.05 hours by SRI.V.S. Ramalingam with designation D.E DPE wherein the said DE DPE had wrongly suggested that "multiple connection existing in single premises based on the assumption suggested that the same should be merged to the single service" before suggesting did not checked the authentic record such as GST certificate, SSI,PAN card,Aadhar Card, Income Tax returns,shed plan,attendance register of workers/Labours salary registers, sales/purchase invoices,monthly sales and purchases, returns of the sale Tax department and bank accounts and m/s prince plasto craft is on leased premises and without checking the identity and process of each company declaring and suggesting based on assumptions and misleading the higher authorities and proving some thing which does not exist at all and to this effect i would like to request to kindly show that whether the said 2 others companies to which the said D.E.DPE has any proof that the above said authentic documents belongs to M/s Mohammed Ahmed Industry and if not what basis the suggestion was made before the higher authorities that they are using multiple connection in single premises does these three compaines really exist on the same premises or they not operating in different sheds? And their existence is based one single leased documents?

Which is in the name of Mohammed Ahmed Industry, they having their own respective identity of the company or not? And are they not having their individual own business or they are running their business in the shed no 2 which belongs to M/s Mohammed Ahmed Industry then how come one company can be clubbed with other company without any consent and without any business relation why other companies burden shall be imposed on myty company which has no business with the other company. Hence all these points clearly shows that the decisions was taken with ill intention to harass and misuse the officials power against M/s. Mohammed Ahmed Industry and they have further failed to check the process of each individual unit will reveal that they are not having any connection with each other to this effect M/s. Mohammed Ahmed Industry craft showing industry flow chart of first quality product and plan showing industry flow chart of the second quality product is submitted for your kind perusal and ready reference. And the said company is existing in the Shed No.2 as mentioned above. But not in the premises of other 2 companies which were wrongly declared as single premises which is absolutely incorrect and injustice on the part of M/s. Prince Plasto Craft. The incorrect suggestion given by the ADE and DE/DPE affected adversely on M/s. Prince plasto craft, the said company became victim of the Order No.DEA/1/HYD/DAT.D.No.145 dt.05.05.2019 wherein it was clearly mentioned in the said unnumbered para 3 of your letter “after examining the above facts and records available (as submitted by the ADE and DE/DPE) it was concluded to confirm final assessment order made by the DPE wing for Rs 3,62,665/-.

Being aggrieved the orders passed against M/s. Mohammed Ahmed Industry and it is also true that the said SE/OP/Rajendranagar and DE/Tech had inspected the premises but not verified GST certificate,SSI,PAN Card,Aadhar Card, Income Tax Returns, Shed plan, Attendance register of workers/labours, Salary register, Sales/Purchase Invoices, Monthly sales and purchases, Returns of sale tax department and Bank Account and M/s. Mohammed Ahmed Industry is on leased premises and it is not true to mention that “three industries are linked as the output of one industry is the input of other industry and final product is combined product of all the above three mentioned industries” but whereas the fact is that they are not at all linked and reason is that M/s. Mohammed Issmail Industry manufactures and reprocessing and in the first stage paper washing of second quality road waste like LD, Milk Pouch, Oil Pouch, Flexible Plastic all material is washed, second stage: drying of material, third stage: dried material is compressed, fourth stage: Primary forms such as LD Dana as finished product is obtained excluder machine(this material is not used by M/s. Prince

Plasto Craft Company) and we either sell or purchase any things from M/s. Prince plasto craft and we sell to unregistered dealers. Fifth stage the entire finished products are ready for sale and dispatch which are useful only for flexible material but not useful for hard material.

It is further submitted that as our neighbouring company by name M/s. Mohd. Ahmed Industry is a manufacturer of PVC pipe Grinding and washing and our company has no usage of PVC pipes nor do we do grinding or require washing and we manufacture our products from HD material and the other company namely M/s. Mohammed Ahmed Industry Manufactures LD milk pouch, oil pouch, flexible plastics washed and converted into plastic granule which is used for plastic carry bags only as the nature of raw material is such chair or other household which are hard items cannot be manufactured as such my company i.e. M/s. Prince Plasto Craft have no business connection with the said company and further it is pertinent to be noted that the above said M/s. Mohd. Ahmed Industry and M/s. Mohammed Ahmed Industry has been closed. If the remarks made by the said M/s. Mohd. Ahmed Industry and M/s. Mohammed Ahmed Industry has been closed. If the remarks made by the said ADE and DE had any truth then my company should not have been survived this itself proves that my company has no connection with the said two companies. As such my company cannot be treated as single company by including to said two companies, but unfortunately the authorities are not going into the depth of our product and manufacture process assuming that we are one company which is clear violation of natural justice and against my industry for which I am the only responsible person and no other person or company is responsible for my company i.e. M/s Prince Plasto Craft, as such linking my company with other companies is illegal and violation of my identity and disrespect of the license issued to my company and violation of all authentic documents provided by the government of Telangana for developing and manufacturing my industry as such it is not fair to link my company with other companies and the report submitted by the ADE and DE/DPE is far away truth hence that cannot be taken as bench mark as the report is false and fabricated and based on assumption.

It is further submitted that M/s. Mohammed Ahmed Industry is my company and I do not have any business connection with the other companies and it is true that Mohammed Ahmed and Mohammed Ahmed are siblings of their father's name is it a crime to be siblings or is there any rule that siblings shall not do any individual

business if they do they will be treated as one even after attaining age of majority every, is it not violation of fundamental rights and it is not an illegal domination and misuse of official power by concerned officers who are playing with the legal rights of individual company and discouraging my company by imposing huge unwanted burden HT service whereas the very same authorities have issued LT service after due verification sanctioned order in favour of my company and my company and every month they used to visit and collect the bill but never pointed out, my company has never request for HT service and not my company has any such power requirement. I am not entitled to do business as per my choice and should I accept the orders based on the false inputs and facts presented before the higher authorities and misused \ official power against my company by the said ADE and DE/DPE for the reasons best known to them and I humbly request your goodself to kind enough to understand the merits of the facts allow us to do my own individual business, as of now my company ie. M/s. Mohammed Ahmed Industry is in need of LT service which was sanctioned by the said ADE and DE and the higher authorities have also relied on the assumptions made by the ADE and DE which are far away from the real facts as such wasting of valuable time of higher authorities by showing relation of father and is there any rule that staying in one place is illegal and my company fail to understand what and why the authorities are helping the industry by putting such objections after aggainign age of maturity any body can do his individual business for which the constitution has given fundamental right as such it is humbly once again requested to kindly focus on my business which has sufficient license to operate and manufacture and only because of the said imposition of the HT service, I have been forced to close my company as there was no other option was left for me and I have approached your good office with a hope that I may be given life by setting aside the said Rs 2,62,362/- in a similar case else I will suffer huge irreparable loss and will be never in a position to start my company which was closed because of the above said issue.

It is therefore humbly prayed that your goodself may be pleased to allow my company continue my business peacefully and based on the merits help my company to overcome the huge burden by set aside the back billing imposed Rs 2,62.362/- and the same may be adjusted in the forthcoming LT bills and pass such other order or orders as deemed fit and proper to meet the ends of justice, else I and my company would suffer irreparable loss which cannot be compensated in any manner and by any means.

15. Written submissions of the Respondents:-

After verifying sales and purchase records submitted by the above consumers on 11.03.2020. It is established that M/s. Prince Plasto Craft has got GST/PAN No. 36AVSPA6049AIZQ and doing proper business transactions of sales and purchases perfectly and IT paying yearly. Those industries of M/s. Ismail industry and M/s. Ahmed Industries submitting fake receipts of purchases and sales. It is clearly stated that they are not doing any business and only producing input materials to M/s. Prince Plasto Craft Industry. Final product combined products of all the above three industries are processed in different stages in different industries which are existing in the same premises. Hence the above industries are to be clubbed.

	Prince Plasto , SC.No: 3514 04679	Ahmed Industry, SC.No: 3514 04683	Ismail Industry, SC.No: 3514 04682
1	GST No	36AVSPA6049AIZQ	36AUIPM0459P5ZX (GST taken after the inspection)
2	Date of Registration	14.12.2017	28.02.2019 (GST taken after the inspection)
3	GST Upload from	2019 to 2020	2019 to 2020
4	PAN No	AVSPA6049A	AUIPM0459P
5	SSI/ Udyog Aadhar No	TS09A0037336	TS09A0028377
6	Sales	2018 -19 2019 - 20	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)
7	Purchases	2017-18 2018-19 2019-20	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)
8	Remarks	Only waste plastic material is being purchased. No Virgin material (Granuals) purchased found	1).Waste plastic purchasing in the name of Prince plasto and using for washing etc. 2). No purchase bills found on this farm name. 3). No purchase bills found of machinery / Equipment on this farm name. 4). All the bills and transactions were in the name of prince plasto.
9	Income tax submitted	2017-18 2018-19 2019-20	No evidence produced
10	Monthly Salaries	2018 & 2019	2018 & 2019
11	Attendance Register	2019	2018 & 2019

Heard both sides

16. On the face of the above averments of the Appellants in all the three Appeals and the common Respondents in all the Appeals, the following issues are framed:-

Issues.

1. Whether clubbing SC No. 3514 04682 belonging to M/s. Mohammed Ismail Industry and SC No. 3514 04683 belonging to Mohammed Ahmed Industry into that of SC No. 3514 04679 belonging to M/s. Prince Plasto Craft and billing the entire

consumption under single service i.e. SC No. 3514 04679 is in accordance with the provisions prescribed? And

2. To what relief?

Issue No.1

17. A perusal of the evidence adduced on both sides shows that admittedly the units of all the three Appellants and two more units are located in the premises bearing No. CDL-3 in Sy No.132/2, Kothur Village, Rangareddy Dist. in an area of 5 acres having a common gate and entrance with the following service connections :-

SC No.	Contracted load	Date of release	Name of the Industry	Shed No.
1. 3514 04679	- 99 HP	22.02.2018	- Prince Plasto Craft	3
2. 3514 04682	- 97 HP	22.02.2018	- Mohammed Ismail Industry	2
3. 3514 04683	- 97 HP	22.02.2018	- Mohammed Ahmed Industry	1
4. 3514 02645	- 20 HP	20.05.2009	- AVI Additives	5
5. 3514 04678	- 49 HP	22.02.2018	- RR metal Industries	4

It is also admitted that on 06.02.2019, DE/DPE inspected the premises and proposed a back billing case under HT Category I(A) by clubbing all the five LT-III services vide case No. DPE/RJNR/786/19. Subsequently the ADE/OP/Kothur vide Lr.No.ADE/OP/Kothur/F.No./D.No.1440 Dt: 26.02.2019 issued Provisional Assessment notice under back billing with following incriminating points:-

At the time of inspection, it is observed that (5nos) LT Services 1. SC No 3514 04679, M/s. Prince Plasto Craft (99 HP) 2. 3514 04682 M/s Mohammed Ismail Industry (97HP) 3. 3514 04683 Mohammed Ahmed Industry (97HP) 4. 3514 02645 M/s. AVI Additives (20 HP) 5. 3514 04678 RR Metal Industries (49HP) are existing in the same premises. The raw material to the industry is the waste batteries which are separated into plastic and lead wastage. The plastic waste is heated and recycled into different products and lead waste is pulverized and processed into lead bars. As per the GTCS clause 3.5.3 the multiple connections existing in the single premises should be merged to a single service and charge the total consumption at HT tariff as single service as per the GTCS clause 12.3.3.2(i) in HT Cat-I(A). In this regard one month's notice was also served to the consumer by ADE/OP/Kothur vide Lr.No. ADE/OP/Kothur/D.No.991/18 dt.27.11.2018.

Hence back billing is proposed under HT Category - I(A) by clubbing all the 5 LT-III services.

The initial assessed amount for the period from 22.02.2018 to 05.01.2019 was Rs 3,62,665/-. The Appellant opposed the levy of back billing amount and appealed against the provisional assessed amount before DE/OP/Shadnagar on dt.15.03.2019. The DE/Operation after conducting personal hearing on 25.04.2019, issued Final Assessment Orders, vide order No. DEA/I/HYD/DAT.D.No.145 dt.05.05.2019, confirming the initial assessed amount of Rs 3,62,665/-.The Appellant paid part of the assessed amount of Rs.1,81,333 on 29.05.2019. Notwithstanding the FAO of the DE the Appellant approached SE/OP/Rajendra Nagar for withdrawal of the back billing case on dt.04.07.2019. After examining the facts and records available, the SE/OP/Rajendranagar vide Lr.No.SE/OP/Tech/RJNR/F.No.Back Billing/D.No.287 dt.27.08.2019, reduced the assessed amount from Rs 3,62,665/- to Rs 2,62,362/- concluding that M/s. RR Metal Industries and M/s. AVI Additives have no connection with other three industries which are stated to be metal industries and confirmed that the three industries M/s. Prince plast craft, M/s. Ismail industries and Ms. Ahmed Industries are plastic industries linked to each other as the output of one industry is the input of another industry and the final product is the combined product of all the three industries processed in different stages, clubbing the said three services.

18. Aggrieved on the orders of the SE/OP/Rajendra Nagar the Appellant preferred an appeal before the CGRF. Subsequently the CGRF disposed the Appeals in CG No. 443/2019-20, 442/2019-20 and 444/2019-20 directing that the case has been filed under Section 126 of Electricity Act 2003, as per the Regulation 3 of 2015, the Appellant has no right to prefer an Appeal before the Forum and thus rejected the Appeal. Here the reason mentioned by the CGRF towards rejecting the Appeal is not correct, since the case booked was under back billing and not under Section 126.

19. The Appellants placed his arguments on the following grounds:-
The three industries M/s. Prince Plasto Craft, M/s. Ismail Industry and M/s. Ahmed Industry are totally separate firms and cannot be treated as same premises and existing under separate sheds under separate ownerships. The said companies have no

relation with each other. In support of their claim, submitted the following documents:-

GST Certificate, SSI, PAN CARD, AADHAAR Card, Income Tax Returns, Shed Plan, Attendance register of workers/labours, salary register, sales/purchase vouchers and Bank account. The purpose of usage of supply are different as stated below:-

M/s. Prince Plasto Craft	M/s. Mohammed Ismail Industry	M/s. Mohammed Ahmed Industry
Manufacture of Plastic Articles for packing of goods (Plastic bags, sacks, containers, boxes, cases, carboys, bottles, chairs, tub stools etc.	Manufacture LD, Milk Pouch Oil Pouch, Flexible Plastics washed and converted into plastic granule(used for plastic carry bags)	Manufacture of plastic primary forms (includes amino -material poly urethanes etc.) PVC pipe grinding and washing

That M/s. Ismail Industry and Ahmed Industry purchase raw material from roadside waste materials from poor labourers who collect roadside waste materials from the street from Municipal dumping yards or street dumping yards. Whereas in the case of M/s. Prince Plasto purchase of raw material and selling of finished products are from the registered dealers. Whereas in case of the other two industries purchase/sale vouchers are placed as proofs towards the purchase of the raw material. That taking cue of existing one gate and specifying whole premises under one premises is not correct, as in shopping malls there are so many tenants and only because one main out cannot be considered as one unit. That except M/s. Prince Plasto Craft the other two industries were closed due to the heavy burden of electricity bills under HT Category. That from the date of release of the services which was inspected by AE and ADE concerned there is no change in the structure of the premises having different shed numbers against each industry. That the other reason taken out by the Respondents being having the same family is also not correct, they are having the same firm with individual capacity with different ownership documents. The clubbing of three services had adversely affected financially, suffering huge loss, with a situation beyond the reach to even restart the company. That it was proposed for one more industry in the same premises in the

name M/s. Super Plastic Industry by Mohammed Furkhan, fearing the clubbing of services with other existing services under HT billing, shifted the industry to AP State as such suffered huge loss to the owner. That the CGRF in another similar case favouring the consumer having different shed numbers with the common gate of the industries by the name M/s. Anmol Moulders, M/s Harprit Singh Moulders and Satgur Polymers withdrew the back billing case. In support of their claim the Appellant submitted the plan showing the flow chart of the process involved in the final product. In spite of having GST Certificate, SSI, Pan Card, Aadhaar Card, Shed Plan, Attendance register of workers/ labours, salary registers, sales/purchase vouchers against each industry, the ADE did not check the above mentioned facts on whether the said documents belongs to said industries. With just mere assumption on the basis of "same premises" which is not correct, came into conclusion as the same industry and wrongly clubbed the three LT services under HT Category. That the inspecting officer DE/DPE wrongly suggested multiple connections existing in single premises which is based on the assumption and proposed for merging into single service and he also did not check the authentic records, documents stated above. Hence prayed for setting aside the back billing amount imposed of Rs 2,62,362/- and adjustment of the forthcoming LT bills and pass such order or orders as deemed fit and proper to meet the ends of justice.

20. The Respondents submitted their written submissions on the following grounds:-

That the three industries M/s. Prince Plasto Craft, M/s. Mohammed Ismail Industry and M/s. Mohammed Ahmed Industry are basically plastic industries, processing plastic materials and manufacturing. The SE/OP/Rajendra Nagar revised the initial assessed amount of Rs 3,62,655/- to Rs 2,62,362/- duly considering the fact that the 4th and 5th industry M/s. AVI additives and M/s. RR Metal Industries are basically metal industries and not connected to the process of other three industries. It was held that the output of one industry is the input of another industry. Final product is the combined product of all the three industries processed in different stages. That the owners of the said industry are siblings. It was claimed that GST of M/s. Prince Plasto Craft got GST No. 36AVSPA6049AIZQ, doing proper business transactions of sales and purchase perfectly and paying Income Tax yearly. That the purchase/sale vouchers of the other two industries placed as proofs towards purchase of raw material are fake, they are not doing any business and only producing input

materials to M/s. Plasto Craft Industry. Moreover the GST of other two industries was taken on dt: 28.02.2019, i.e. only after the date of inspection 06.02.2019. The Respondents relied on the GTCs Clause 3.5.3 and 3.5.4 towards clubbing of three services into one service. As per their inspection the Respondents have submitted the comparative statement of each industry which is reproduced as here under:-

	Prince Plasto , SC.No: 3514 04679	Ahmed Industry, SC.No: 3514 04683	Ismail Industry, SC.No: 3514 04682
1	GST No	36AVSPA6049A1ZQ	36AUJPM0459P5ZX (GST taken after the inspection)
2	Date of Registration	14.12.2017	28.02.2019 (GST taken after the inspection)
3	GST Upload from	2019 to 2020	2019 to 2020
4	PAN No	AVSPA6049A	AUJPM0459P
5	SSI/ Udyog Aadhar No	TS09A0037336	TS09A0028377
6	Sales	2018 -19 2019 - 20	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)
7	Purchases	2017-18 2018-19 2019-20	2018 -19 2019 - 20 (Only on plain paper and these are not shown during final hearing)
8	Remarks	Only waste plastic material is being purchased. No Virgin material (Granuals) purchased found	1).Waste plastic purchased in the name of prince plasto and using for making Granuals. 2). No purchase bills found on this farm name. 3). No purchase bills found of machinery / Equipment on this farm name. 4). All the bills and transactions were in the name of prince plasto,
9	Income Tax submitted	2017-18 2018-19 2019-20	No evidence produced
10	Monthly Salaries	2018 & 2019	2018 & 2019
11	Attendance Register	2019	2018 & 2019

Hence requested to uphold the final orders of the SE/OP/Rajendra Nagar confirming the assessment amount to Rs 2,62,362/- vide Lr.No.SE/OP/Tech/RJNR/F.No.Back billing/D.No.287 dt: 27.08.2019, clubbing the three services into single service.

21. The dispute between both the Respondents and the Appellants is that the three industries M/s. Prince Plasto Craft, M/s. Mohammed Ismail Industry and M/s. Mohammed Ahmed Industry is in continuous process producing the final product or not. The statute relied on by the Respondents is on the Clause 3.5 - Definition of separate establishment. The relevant clause 3.5.3 and 3.5.4 is reproduced here under for ready reference:-

“3.5.3 Notwithstanding the above provisions, the Company reserves the right, where it is reasonably established, that the consumers of the same group or family or firm or company who are availing supply under different service connections situated within a single premises by splitting the units, the Company may treat such multiple connections existing in the single premises as a single service connection and charge the total consumption of all the consumers at the appropriate tariffs applicable for a single service connection. Any officer authorised by the Company shall issue notices to the concerned consumers asking them to furnish a single application for all such services and to pay required charges for merging the services into a single service.”

“3.5.4 Wherever the total connected load of all such multiple connections exceeds 75 HP, the consumers must necessarily switch over to HT supply or LT III(B) as the case may be and regularise their services duly following the procedure for availing such supply, within 60 days from the Date of Service of such notice,. If the consumer still fails to pay the necessary charges to convert to the specified category, the services will be disconnected after 60 days from the date of service of the notice. Pending such switch over, the licensee shall be entitled to bill the service at HT tariff as per the procedure mentioned under clause 12.3.3.2(i).”

The above given clause 3.5.3 clearly authorises the Respondents for merging the consumers of the same group or family or firm or company situated within a single premises by splitting the units into single service, subject to the condition that it has to be reasonably established.

22. One of the reasons stated by the Appellants in support of their claim is that the inspecting officer did not verify the GST of all the firms and the conclusion on clubbing of the services are mere assumptions. A perusal of the GST of all the three industries shows that the GST registrations were not done at the same time, M/s. Prince Plasto Craft Industry date of registration of GST is 14.12.2017, while other two industries date of GST registration is 20.08.2019 which is only after the date of inspection conducted towards clubbing of the services, here the Appellant could not explain the reasons for such disparity in date on GST Registrations. This shows that at the time of inspection of the premises there were no GST registrations for other two industries viz M/s. Mohammed Ismail Industry and M/s. Mohammed Ahmed Industry, which was registered only after the inspection of the services. It goes to show that there was deliberate action to cover up the irregularity. The claim of the

Appellant that the inspecting officer has not verified the documents of the three industries is not correct.

The purchase and sales of the raw material of the two industries i.e. M/s. Mohammed Ismail Industry and M/s. Mohammed Ahmed Industry were shown through white paper vouchers with signatures of purchaser/seller which has no significant relevance, authenticity nor has any registered dealers. On examination of the vouchers towards purchase and sales for example:

In terms of Mohd. Ismail Industry the purchase voucher dt 14.02.2018 from Ruby Plastic, Tata Nagar & dt16.02.2018 from M.J.Plastic, Tata nagar and Sales voucher Dt 25.01.2018 from Ankit Bhai, Patancheru, the signatures of all the vouchers are of same person.

In terms of Mohd. Ahmed Industry the purchase voucher dt 08.10.2018 from Md. Shiek, L.B.Nagar & dt 20.09.2018 from Ajay gupta, Kothur, the signatures of the vouchers are of same person and Sales voucher Dt 03.01.2019 from Akshay Plastic, Kattedan and Shiva Plastics, the signatures of the vouchers are of same person.

The above given observations clearly shows that it was fabricated, produced only for the sake of their claim, since the signatures of the same person, for purchasing and selling were produced. Whereas, M/s. Prince Plasto Craft industry Accounts were well maintained, having Sales Tax monthly returns, filing of yearly Income Tax properly, all the waste plastic/ raw material purchased have legitimate bills and transactions with registered dealers having GST, when all the three industries are in the same process of Plastic Industry, then why the other two Industries accounts, Sales Tax monthly returns, income tax returns etc were not maintained, as required to run industry separately, the reasons were not known. Hence, the claim of the Respondents that the other two industries Mohammed Ismail Industry and Mohammed Ahmed Industry are producing raw materials for the sake of M/s.Prince Plasto Craft cannot be denied.

For the two industries viz. Mohammed Ismail Industries and Mohammed Ahmed Industries the finished products are primary forms which are not ready materials for sale in the open market. These processed primary forms such as PVC Dana in Mohammed Ahmed Industry and LD Dana in Mohammed Ismail Industry are invariably to be used as input material for manufacturing final plastic mould in the shape of chairs, plastic containers, plastic trays etc. The PVC dana/LD Dana will not be

purchased in the commercial market as it is unfinished goods and requires further processing. The final product of M/s. Prince Plasto Craft needs virgin granules in combination with other processed plastic materials in the said form of dana which are obtained from other two said industries.

23. From the available records Mohammed Ismail Industry and Mohammed Ahmed Industry pertain to brothers Mohd. Ismail and Mohd. Ahmed. The proprietor of M/s. Prince Plasto Craft Industry, Mrs. Asma Banu is the wife of Mohammed Ismail, which shows that all the three industries are under the same family. Infact as per the sale deed document No. 472 of 2017, the subject property was purchased by both Mohd. Ahmed & Mohd. Ismail from M/s. AVI Additives Pvt. Ltd., on 20.01.2017. That means the said property was not purchased separately with separate sale deeds, defying the claim of the Appellant as they are separate. More interestingly the Joint owners of the property Mohammed Ismail and Mohammed Ahmed given shed no 3 of the property as lease to the wife of Mohd Ismail, Mrs. Asma Banu, proprietor of M/s. Prince Plasto Crafts on 18.01.2017, as per their convenience, before two days of purchasing the property, when the sale deed 472 of 2017 is registered on dt 20.01.2017. This shows that the actions of the Appellants are deliberate to somehow predict that the industries are separate on paper. Further the date of release of all the three services on the same day i.e. 22.02.2018, also supports the cause of clubbing.

Clause 3.5.3 of GTCS envisages the Respondents to merge the multiple services into a single service taking account of the fact that all the industries are of one family existing in the single premises. The above given discussions also establish the reasons for clubbing of the services.

The Appellant produced the similar case, wherein the CGRF passed the order in favour of the consumers against the clubbing of three services of M/s. Anmol Moulders, M/s. Harpreet Singh Moulder and Satgur Polymers industries. The said order and the present dispute are examined and disposed of by the same authority, CGRF, admitting only orders which are favourable to the Appellant and not otherwise, does not hold good, that the same CGRF going on the merits rejected the present Appeal of the Appellant.

24. In view of the discussions supra the Appellant failed to give sufficient evidences to overturn the back billing case toward clubbing of three services into

single service, the clause 3.5.4 envisages to bill the service at HT tariffs as per the procedure laid down under Clause 12.3.3.2(i). Hence the Appeal of the Appellant to withdraw the back billing amount is found to be not tenable and hence decides this issue against the Appellants.

Issue No.2.

25. In the result the Appeals in 37 of 2019-20, 38 of 2019-20 and 39 of 2019-20 are herewith dismissed.

TYPED BY Office Executive cum Computer Operator, Corrected, Signed and Pronounced by me on this, the 4th day of April, 2020.

**Sd/-
Vidyut Ombudsman**

1. M/s. Prince Plasto Craft, Shed No.3, Plot No.CDL-3, Sy. No.132/2, Industrial Park, Kothur Village and Mandal, R.R.Dist - 509 228.
Cell: 9849 183762.
2. M/s. Mohammed Ismail Industry, Shed No.2, Plot No.CDL-3, Sy. No.132/2, Industrial Park, Kothur Village and Mandal, R.R.Dist - 509 228.
Cell: 9849728522.
3. M/s. Mohammed Ahmed Industry, Shed No.1, Plot No.CDL-3, Sy. No.132/2, Industrial Park, Kothur Village and Mandal, R.R.Dist - 509 228. Cell: 9000484684
4. The AE/OP/Kothur/TSSPDCL/R.R.Dist.
5. The ADE/OP/Kothur/TSSPDCL/R.R.Dist.
6. The DE/OP/Shad Nagar/TSSPDCL/R.R.Dist.
7. The SE/OP/Rajendra Nagar Circle/TSSPDCL/R.R.Dist.

Copy to :

8. The Chairperson, CGRF - GHA, Erragadda, Vengal Rao Nagar, Hyderabad.
9. The Secretary, TSERC, 5th Floor Singareni Bhavan, Red Hills, Lakdikapul,Hyd.