

ORDER

OF

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF

ORGANISATION OF INDIAN ENGINEERING INDUSTRY

- VS -

WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD

CASE NO. COMP/342/WBSEDCL/15-16

FURTHER ORDER IN RE PETITION FILED BY ORGANISATION OF INDIAN ENGINEERING INDUSTRY UNDER SECTION 142 OF THE ELECTRICITY ACT, 2003 AGAINST WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LIMITED (WBSEDCL) FOR VIOLATION OF SECTIONS 42 AND 45 OF THE ELECTRICITY ACT, 2003 AND THE TARIFF ORDERS DATED 01.12.2012, 26.12.2013, 04.03.2015 AND 10.08.2015 ISSUED BY THE COMMISSION.

PRESENT:

SRI R. N. SEN, CHAIRPERSON SRI AMITAVA BISWAS, MEMBER SRI DURGADAS GOSWAMI, MEMBER

DATE: 21.03.2018

| Noting by Office or Advocate | SI. No. | Date | Office notes, reports orders or proceedings with signature |
|------------------------------------|------------|------------|--|
| | | | ORDER |
| | | 21.03.2018 | 1.0 Organisation of Indian Engineering Industry, 32 Chowringhee Road, Room No. 805, Kolkata – 700 071 (hereinafter referred to as the "complainant") submitted a petition dated 11.01.2016 before the West Bengal Electricity Regulatory Commission (hereinafter referred to as the "Commission") against West Bengal State Electricity Distribution Company Limited (hereinafter referred to as ("WBSEDCL") under section 142 of the Electricity Act, 2003 (hereinafter referred to as the Äct") for violation of sections 42 and 45 of the Electricity Act, 2003 and the tariff orders dated 01.12.2012, 26.12.2013, 04.03.2015 and 10.08.2015 issued by the Commission stating, inter-alia, that WBSEDCL has denied to allow rebate applicable for payment of bills through e-mode under L/C mechanism. |
| | | | 2.0 Upon receipt of the aforesaid petition, the Commission forwarded a copy of the petition filed by the complainant inviting comments from WBSEDCL vide its letter no. Comp/342/WBSEDCL/15-16/0185 dated 03.05.2016 followed by a letter no. Comp/342/WBSEDCL/15-16/0489 dated 23.06.2016. WBSEDCL has submitted their reply through an affidavit vide Memo No. REG/SERC/277 dated 06.09.2016. |
| | | | 3.0 On perusal of the contents of the petition and the reply submitted by WBSEDCL, the Commission held a hearing on 08.02.2018 at 15.00 hours at the office of the Commission. |
| | | | 4.0 After hearing the submissions of WBSEDCL to the extent that due to some unavoidable circumstances, their Ld. Sr. Advocate was unable to be present at the hearing for counseling and hence prayed for |

- adjournment of the hearing to a date suitable for both WBSEDCL and the complainant, the Commission had ordered that the next hearing would be held on 6th March, 2018 at 15.00 hours. It was also decided that no further hearing notice would be issued in this regard.
- 5.0 Accordingly, the hearing was held on 06.03..2018 at 15.00 hours at the office of the Commission as scheduled. Sri Bhaskar Mitra, Advocate, Honourable High Court at Calcutta along with Sri Sujit Kumar Koley, Advocate, Shri Nirmal Kumar Ghosal, Legal Advisor, Sri Rajib Bedajna, AGM (F&A), Sri Subrata Chowdhuruy, Senior Manager (HR&A), Sri Manab Das, Divisional Engineer (E), Amit Kumar Das, Sr. Law Officer and other officers of WBSEDCL were present with due authorization. Sri Parinay Deep Shah, Advocate along with other officers were present In the hearing on behalf of Organisation of Indian Engineering Industry with due authorization.
- 6.0 The representative of the complainant submitted that the complainant is a body formed to represent the various ferro alloys industries and integrated steel plants operating in the Bishnupur-Barjora area of Bankura district and in Kharagpur area of Medinipur district. Ferro alloys industries are extremely power intensive and cost of power forms 50 to 55% of the total cost of production. Therefore, cost of power greatly influences the cost of production and cheaper power will ensure supply of its products at competitive prices and compete on a national level.
- 7.0 The representative of the complainant also submitted the followings:
 - a) The members of the complainant organization are consumers under clause 15 of section 12 of the Act and getting supply of electricity from WBSEDCL at 132 KV voltages. WBSEDCL has failed to supply electricity to the members of the complainant organization in accordance with the provisions of the Act and acted in contravention of the West Bengal Electricity Regulatory

Commission (Electricity Supply Code) Regulations, 2013 (in short "Electricity Supply Code Regulations, 2013") and the tariff orders passed by the Commission.

b) In pursuance of regulation 3.3.13 of the Electricity Supply Code Regulations, 2013, the Commission in clause no. 8.2.8 of tariff order dated 01.12.2012 for the year 2011-2012 and 2012-2013, clause no. 3.2.8 of tariff order dated 26.12.2013 for the year 2013-2014, clause no. 7.2.9 of the tariff order dated 04.03.2015 for the year 2014-2015 and clause no. 3.2.9 of the tariff order dated 10.08.2015 for the year 2015-2016 has provided additional 1% rebate to the consumers of WBSEDCL, who have been making payment of the bill through e-payment mechanism.

The complainant further submitted that Modern India Con-Cast Limited (in short "MICL"), one of the members of the complainant organization, informed the Commission vide its letter dated 19.06.2015 that WBSEDCL was not allowing additional 1% rebate for making payment of bills through e-payment mechanism, though they were entitled for the same as per clause 7.2.9 of the tariff order dated 04.03.2015. It was also mentioned in the aforesaid letter that the payment of the bill was being made through RTGS by their bank to beneficiary bank of WBSEDCL against Letter of Credit payment mechanism (in short "L/C payment mechanism"), but WBSEDCL was not allowing benefit of the additional 1% rebate. MICL also informed in the said letter that L/C payment mechanism is similar to the payment being made by other consumers through RTGS where the security deposit is maintained in the shape of bank guarantee or cash. It was further informed that payment was made through RTGS on each month by their bank to the beneficiary bank of WBSEDCL. MICL requested the Commission to intervene in the matter in order to settle the issue at hand. Having not received any response from the Commission, MICL sent a letter dated 05.08.2015 directly to WBSEDCL and requested WBSEDCL to allow

1% rebate for making payment of monthly bills through e-payment mechanism. In the letter dated 05.08.2015, the MICL also reiterated the reasons outlined in the letter dated 19.06.2015 and requested WBSEDCL to seek clarification from the Commission. In their reply dated 27.08.2015, WBSEDCL informed the MICL that they have scrutinized the request of MICL for allowing additional rebate of 1%, but regretted to allow the same as per the prevailing norms of the Commission.

It is also submitted by the complainant that other two members viz. Sri Gayatri Minerals Pvt. Ltd. (Bishnupur Unit) and Rohit Ferro Tech Ltd. have been making payment of monthly bill through e-payment mechanism via the L/C payment mechanism. The above mentioned members are also in a similar situation, where 1% additional rebates has not been provided despite making payment of monthly electricity bills through e-payment mechanism via L/C payment mechanism.

The complainant also submitted that section 142 of the Act vests the appropriate Commission with the jurisdiction to entertain any complaint wherein it has been alleged by the complainant that there has been non-compliance of any of the provisions of the Act or Rules or Regulations or directions issued by the Commission. It is also submitted that the penalty is attracted as soon as the contravention of the statutory obligation or the violation of the direction issued under the regulation is established.

The complainant submitted that WBSEDCL has violated the tariff orders passed by the Commission for the years 2011-2012, 2012-2013, 2013-2014 and 2015-2016, clause 3.3.13 of the Electricity Supply Code Regulations, 2013 as well as various other provisions of the Act by not allowing the complainant 1% additional rebate in monthly bills for making payment of bills through e-payment mechanism against L/C. WBSEDCL has failed to comply with section 45(2)(a) of the Act which

states that the charges to be recovered by the distribution licensee shall be in accordance with the methods and principles specified by the Commission. The Commission, in its aforesaid tariff orders, has allowed an additional and separate rebate of 1% to consumers making payment of their monthly bills through e-payment mechanism within the due date of payment, but WBSEDCL has been systemically failed to comply with the same. WBSEDCL has failed to comply with section 45(5) of the Act by not complying with clause 3.3.13 of Electricity Supply Code Regulations, 2013 framed by the Commission in exercise of its power under sub-section (1) and clause (x) of sub-section (2) of section 181 read with section 50 of the Act.

The complainant further submitted that the members of the complainant have been making payments through the L/C payment mechanism via RTGS transfers for the last 4 years and therefore the complainant clearly falls under the category of the consumers who are eligible for the additional 1% rebate as per the tariff orders. WBSEDCL has rejected the claim of the complainant for the additional 1% rebate purportedly on the ground that the L/C payment mechanism is not an appropriate payment mechanism for making monthly bill payments. WBSEDCL, in doing so, has failed to appreciate that L/C payment mechanism is a well-recognized payment mechanism in international as well as domestic transactions and it does not require any additional security. Letter of Credit is an undertaking by a bank that the bank will honour drafts or other demands for payment upon compliance with the terms and conditions specified in the L/C. In fact, L/C is considered as one of the most secured payment mechanisms internationally, where the contracting parties are transacting from remote locations. The members of the complainant have been making monthly bill payments through a revolving L/C payment mechanism. Revolving L/C payment mechanism permits the beneficiary to make periodic draws under the L/C upto a permitted extent. Any amount which has been withdrawn gets reinstated

each time the amount is repaid. Such an arrangement is generally used in case of long term transactions, where the contracting parties are required to make periodic transactions.

The complainant further submitted that section 45(4) of the Act specifies obligation on distribution licensees not to show any undue preference to any person or class of persons while fixing the charges. WBSEDCL has thus violated section 45(4) of the Act by discriminatorily allowing the additional rebate to consumers who have used similar e-payment mechanism, while rejecting the complainant's claim for the additional rebate. WBSEDCL has discriminated amongst equally placed consumers by providing the 1% additional rebate to similarly placed consumers, but denying the benefit of the same to the complainant. It is also submitted that the act of WBSEDCL is discriminatory keeping in view the fact that other consumers who have made payment through RTGS and maintained security deposit in the form of Bank Guarantee or cash have been allowed the aforesaid rebate. RTGS via revolving L/C as a payment mechanism is in fact more secure than payment of bill via RTGS with a Bank Guarantee as security. L/C payment mechanism and the bank guarantee in practice have no distinction apart from the fact that in L/C payment mechanism the payment to the seller is irrevocably guaranteed as the issuing bank automatically disburses the bill payment by RTGS as soon as the conditions in the given L/C are fulfilled. The unreasonable classification being imposed by WBSEDCL is in fact violation of the complainant's members' fundamental rights under Articles 14 and 21 of the Constitution of India and is liable to be guashed.

The complainant further submitted that they are grievously affected by WBSEDCL's non-compliance of sections 42 and 45 of the Act, clause 3.3.13 of the Electricity Supply Code Regulations, 2013 and the tariff orders dated 01.12.2012, 26.12.2013, 04.03.2015 and 10.08.2015 issued by the Commission. WBSEDCL has failed to provide the

additional 1% rebate to its members as per the details given below:

- Modern India Con-Cast Limited, Haldia Unit Rs. 599.76 lakh (1% of total bill amount paid during the period from April, 2011 to May, 2015).
- b) Modern India Con-Cast Limited, Bishnupur Unit Rs. 334.77 lakh (1% of total bill amount paid during the period from April, 2011 to April, 2015).
- c) Sri Gayatri Private Limited, Bishnupur, Bankura Rs. 170.85 lakh (1% of total bill amount paid during the period from April, 2012 to October, 2015).
- d) Rohit Ferro Tech Limited, Bishnupur Unit Rs. 476.05 lakh (1% of total bill amount paid during the period from April, 2011 to May, 2015).

WBSEDCL has also failed to provide the additional 1% rebate to Rohit Ferro Tech Limited (Haldia Unit) and stainless steel plant of Rohit Ferro Tech Limited (Bishnupur Unit) for the payment of bills made during the period from April, 2011 to May, 2015 which amounts to Rs. 559.87 lakh and Rs. 96.75 lakh respectively. A statement of computation as per month wise energy bills issued to each of the above member of the complainant is attached to the petition.

It is further submitted by the complainant that the Commission has the jurisdiction to adjudicate this matter under section 142 of the Act and impose penalty on WBSEDCL for non-compliance. It is stated that no remedies have been sought from any other forum / court / authority etc. and that no other application is pending in the matter with any other court.

In the light of the aforementioned facts and circumstances, the

complainant prayed before the Commission to pass order to the following extent: a) Initiate appropriate action against WBSEDCL under section 142 of the Act for acting contrary to the provisions of the Act, Rules and Regulations and Orders of the Commission. b) To direct WBSEDCL to comply with clause 3.3.13 of the West Bengal Electricity Regulatory Commission (Electricity Supply Code) Regulations, 2013, Transmission Tariff Regulations and clause 8.2.8, 3.2.8, 7.2.9 and 3.2.9 of the tariff orders dated 01.12.2012, 26.12.2013, 04.03.2015 and 10.08.2015 respectively and allow the following rebate amount in the next bill of the complainant members: Rs. 599.76 lakh for Modern India Con-Cast Limited's Haldia Unit. Rs. 334.77 lakh for Modern India Con-Cast Limited's Bishnupur Unit. iii) Rs. 170.85 lakh for Sri Gayatri Private Limited's Bishnupur Unit. iv) Rs. 476.05 lakh for Rohit Ferro Tech Limited's Bishnupur Unit. v) Rs. 559.87 lakh for Rohit Ferro Tech Limited's Haldia Unit. vi) Rs. 96.75 lakh for Stainless Steel plant of Rohit Ferro Tech Limited's Bishnupur Unit. vii) Additional 1% rebate to the aforesaid companies in their

subsequent bills.

c) Any other order/(s) as the Commission deems fit and necessary in

the interest of justice.

At the outset the representative of WBSEDCL submitted that the 8.0 rejoinder on behalf of the complainant was served on them only on 06.03.2018, i.e., the date of hearing and as such they are not in a position to reply to the points stated in the rejoinder. The representative of WBSEDCL submitted that the petition submitted by the complainant before the Commission under section 142 of the Act is not maintainable in law and facts. It is also submitted that the complainant is not juristic person in the eye of law and, as such, the instant petition is nonest and invalid and cannot be entertained under section 142 of the Act. He also submitted that the complainant does not appear to be constituted or formed or registered under any statute in force in India, and, nothing whatsoever in this behalf has been disclosed in the said petition. No registration number of the complainant nor any particulars or details of the purported members of the complainant have been disclosed in the said petition. The complainant is non-existent in the eye of law and therefore, the instant petition filed by the complainant before the Commission should be dismissed in limine with exemplary costs.

WBSEDCL presumed that none exists whatsoever, except advocating on behalf of certain defaulting consumers of WBSEDCL against whom a large amount of outstanding – to the extent of a few crores – dues to WBSEDCL are existing. WBSEDCL is a deemed distribution licensee for all classes of consumers under the Act. The instant petition has been filed making alleged complaints of purported violation of sections 42 and 45 of the Act and the tariff orders dated 01.12.2012, 26.12.2013, 04.03.2015 and 10.08.2015 passed by the Commission. Provisions contained in the Regulations framed and tariff orders passed by the Commission have been totally misconstrued and motivatedly engineered in the said petition so as to establish purported failure or purported contravention on the part of WBSEDCL. Clear and literal meaning of the express words and / or expressions used in the said

Regulations and tariff orders are sought to be twisted so as to purportedly construe something implicit behind the said clear and express words and expressions. It appears that such exercise has been made to unlawfully assist the defaulting consumers in furtherance of their unlawful and wrongful activities in trying to defraud a public utility concern like WBSEDCL. WBSEDCL also submitted that they supply electricity to its consumers in accordance with and/or in conformity with the Regulations framed by the Commission and, levies and realizes electricity charges from its consumers in accordance with the tariff orders passed by the Commission.

WBSEDCL further submitted that as per regulation 3.3.13 of the West Bengal Electricity Regulatory Commission (Electricity Supply Code) Regulations, 2013 the consumers shall be provided with rebate for making payment of electricity bills through e-payment, i.e., payment through credit card, debit card, cash card, net banking and RTGS, if the Commission declares such rebate in the concerned tariff order in a manner as will be determined by the Commission. The Commission passed tariff orders dated 01.12.2012 for the years 2011-2012 and 2012-2013, 26.12.2013 for the year 2013-2014, 04.03.2015 for the year 2014-2015 and 10.08.2015 for the year 2015-2016, where additional grant of rebate of 1% on bill amount [excluding meter rent, taxes, duties, levies and taxes (not being arrears due to revision of tariff)] was provided for making payment of bill within the due date through web by using net banking, debit card, credit card, electronic clearing scheme, as introduced by WBSEDCL. WBSEDCL, in accordance with and as per the provisions contained in the said tariff orders, introduced e-payment system and grants the additional 1% rebate to its consumers who make payment of their bills to WBSEDCL through e-payment facility as specified in the aforesaid orders. The introduction of e-payment facility and granting of 1% rebate are all in conformity with the regulation 3.3.13 of the Supply Code Regulation, 2013 and the aforesaid tariff orders, and

there is no complaint or grievance whatsoever in this behalf from the million and million of consumers of WBSEDCL. The amount payable to the service provider for e-payment gateway service charge is included in conformity with regulation 8.5.4 of West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff)(Amendment) Regulations, 2012.

WBSEDCL submitted that as per regulation 4 of the West Bengal Commission (Miscellaneous Provisions) Electricity Regulatory Regulations, 2013, a distribution licensee may require a person to give Security Deposit for an amount covering 3 months estimated bills of consumption of electricity at the prevailing rates. WBSEDCL requires / demands security deposit from its prospective and existing consumers. However, many industrial consumers opt for not providing security deposit to WBSEDCL, but ensure payment of bills through Letter of Credit ("L/C") as per the provision specified in regulation 4.2.3 of the Miscellaneous Provisions Regulations, 2013. The petitioner and/or its members and/or the consumers referred to in the said petition all belong to the category of consumers of WBSEDCL who without providing any security deposit make payment of their bills through L/C Mechanism. This system of making payment of bills is without providing security deposit. The same involves a mechanism and / or arrangements formulated by the L/C issuing banks for payment of bills of WBSEDCL through transactions between the concerned banks of concerned consumers, the bank issuing the L/C and the nominated banks of WBSEDCL. In such payments of bills, transactions are not between the concerned consumer and WBSEDCL, but between the banks as aforesaid over which WBSEDCL has no control or supervision whatsoever.

It is also submitted by WBSEDCL that the e-payment means the payment made directly to the licensee by its consumer through end-to-end electronically. But, in case of payment of bill through L/C

mechanism, a copy of the bill along with a copy of L/C, in question, is delivered to the nominated banker of WBSEDCL for realizing the amount claimed therein through negotiation of L/C. The nominated bank of WBSEDCL takes up the matter with the L/C issuing bank for realization of the bill amount. On several occasions, the amount of the bills are not realized through the L/C from the L/C issuing bank for diverse reasons / disputes with the L/C issuing bank and its constituent consumer as a result of which, the L/C stood devolved or the credit facility on which the L/C was being operated has become a Non-Performing Asset (NPA). In pursuance thereof, immediate steps have to be taken by WBSEDCL towards disconnection to the supply of electricity to the concerned consumer and, therefore, the bill amount are not realized and remained outstanding. In this regard, WBSEDCL has cited five such cases wherefrom an amount of Rs. 37.18 crores (approx.) remained unrealized from five consumers viz., Gayatri Minerals Private Limited, Rohit Ferro Tech. Limited and Rohit Ferro Tech Limited (Haldia Unit), Sri Vasavi Industries Limited and Devi Ispact (P) Limited.

Thus the payment of bills in question in the aforesaid transactions occurs between the bank of the concerned consumer and the bank issuing the L/C. The nominated bank of WBSEDCL and WBSEDCL has no knowledge whatsoever as to the mode and manner in which the said fund transfer takes place, that is, whether by cheque, NEFT, RTGS, etc. In such fund transfer transactions the concerned consumer does not make payments of the bills directly to WBSEDCL It is significant to note that in this system the amount of the L/C is based on the estimated amount of one month's bill, and, as such, if the actual amount claimed in the bill exceeds the L/C amount, the concerned consumers, to avoid disconnection, has to pay the shortfall and / or excess amount separately to WBSEDCL manually by cash or bank draft or cheque at the cash counters of WBSEDCL. In the context of the aforesaid facts

and circumstances, WBSEDCL does not grant any additional 1% rebate as per the said tariff order to any of its consumers who make payment of their bills through L/C mechanism, in as much as, none of them come within the scope and ambit of the said regulation 3.3.13 of the Electricity Supply Code Regulations, 2013 or the said provision of grant of additional 1% rebate as specified in the tariff orders as aforesaid. None of the consumers who make payment of their bills through the said L/C mechanism, except the consumers referred to in the said petition, have made any complaint or grievance due to non grant of such additional 1% rebate to them. The petitioner and/or its members are trying to create a separate class within a category of consumers of WBSEDCL.

The representative of WBSEDCL submitted that the contentions of the petition are totally misconceived, devoid of any basis or substance or merit whatsoever, and, are wholly unlawful. As par the regulation 3.3.13 and/or the tariff orders, benefit of additional 1% is available to consumers who make e-payments of their bills to WBSEDCL as specified therein and not through any L/C mechanism where payments are made between banks and not between consumers and WBSEDCL. Neither in the said regulation 3.3.13 nor in any of the tariff orders payment of bills by L/C mechanism has been specified as e-payment. Payment by L/C mechanism is a transaction between the L/C issuing banks of consumers and the nominated bank of WBSEDCL, and, not a transaction between consumers and WBSEDCL. The mode and manner of payment between the bankers is wholly irrelevant. Question of banks being entitled to additional 1% rebate, as payee, does not and cannot arise at all.

It is further stated and submitted by WBSEDCL that the provisions in the aforesaid tariff orders for grant of additional 1% rebate to consumers who make payment of bills by e-payment were introduced pursuant to the direction given at paragraphs 8.2.8 of the tariff order dated 1.12.2012 after publishing a notification in the news papers to whom the

1% rebate will be applicable as per the order dated 26.03.2013 of the Commission. WBSEDCL also refers the provision of regulation 3.3.13 of the Supply Code Regulations, 2013 framed in August, 2013. Subsequently, in the tariff order for 2016 – 2017 the Commission directed the licensees to grant 1% rebate to consumers who make payment of energy bills through stored valued card wallet system order USSD or instapay of banks or online payment through any mobile software application effective from 1st August, 2016. Thus, it is evident that the Commission consciously did not make any provision for payment of bills through L/C mechanism a mode of e-payment in regulation 3.3.13 of the Electricity Supply Code Regulations, 2013 or in the tariff orders or by any subsequent order.

In view of the aforesaid facts and circumstances, WBSEDCL submitted that as the consumers namely Modern India Con-Cast Limited, Gayatri Minerals Private Limited or Rohit Ferro Tech Limited were all causing their bills to be paid through L/C mechanism, they were and / or are not entitled to any additional 1% rebate granted to e-payment consumers and, as such there was no violation or failure or any act of contravention on the part of WBSEDCL as alleged in the said petition.

- 9.0 However, on the date of the hearing, the complainant has presented a written submission through rejoinder to the reply of WBSEDCL, the copy of which was also served upon WBSEDCL.
- 10.0 After hearing the submissions of both in this regard, the Commission orders the following:
 - (a) The complainant, in regard to their authority to file the petition, shall provide with the details of the Organisation of Indian Engineering Industry covering the following:
 - i) Constitution / formation / registration under any statute in force

| in India. |
|--|
| ii) Memorandum and Articles of Association of the organization. |
| iii) List of members. |
| iv) Any other details as may be relevant. |
| (b) The complainant shall provide specific cases where additional 1% rebate has been allowed by WBSEDCL in case of payment of bills made through L/C as that of the complainant. |
| (c) The complainant shall submit all the above information in (a) and (b) directly to the Commission by 27 th March, 2018 with a copy to WBSEDCL. |
| (d) WBSEDCL shall submit their reply to the rejoinder submitted by the complainant on the date of hearing (06.03.2018) directly to the Commission by 27th March, 2018, with a copy to the complainant. |
| (e) Upon receipt of the above submissions from both the complainant and WBSEDCL, the Commission shall pass final order in the matter, as deemed fit and necessary in the interest of justice. |
| 11.0 Let a copy of the order be served upon the complainant and WBSEDCL. |
| Sd/- (DURGADAS GOSWAMI (AMITAVA BISWAS) (R. N. SEN) MEMBER MEMBER CHAIRPERSON |
| Dated: 21.03.2018 |