

**Appellate Tribunal for Electricity
(Appellate Jurisdiction)**

Appeal Nos. 94 of 2006

Dated 30th August, 2011

**Present: Hon'ble Mr. Justice M. Karpaga Vinayagam,
Chairperson
Hon'ble Mr. Rakesh Nath, Technical Member**

In the matter of:

**NTPC Limited,
NTPC Bhawan,
7, Institutional Area, Lodhi Road,
New Delhi-110 003.**

... Appellant

Versus

- 1. Central Electricity Regularity Commission,
Through its Secretary,
7th Floor, Core-3, Scope Complex,
Lodhi Road,
New Delhi-110 003.**
- 2. Uttar Pradesh Power Corporation Ltd.,
Shakti Bhawan, 14 Ashoka Marg,
Lucknow-226 001**
- 3. Ajmer Vidyut Vitaran Nigam Ltd.,
Old Power House, Hathi Bhata,
Jaipur Road, Ajmer-305 001
Rajasthan**
- 4. Jaipur Vidyut Vitaran Nigam Limited,
Vidyut Bhawan, Janpath,
Jaipur-302 005.
Rajasthan**
- 5. Jodhpur Vidyut Vitaran Nigam Limited,
New Power House, Industrial Area,
Jodhpur-342001, Rajasthan**

6. **Delhi Transco Ltd.,
Shakti Sadan, Kotla Road,
New Delhi-110 002**
7. **Punjab State Electricity Board,
Represented by its Chairman,
The Mall, Patiala-147 001
Punjab**
8. **Haryana Vidyut Prasaran Nigam Limited,
Shakti Bhawan, Sector-6,
Panchkula, Haryana- 134 109.**
9. **Haryana Power Generation Co. Ltd.,
Shakti Bhawan, Sector-VI, Panchkula,
Haryana-134109**
10. **Himachal Pradesh State Electricity Board,
Kumar House, Vidyut Bhawan,
Shimla-171004
Himachal Pradesh.**
11. **Power Development Department,
Through its Commissioner,
Government of Jammu & Kashmir,
Mini Secretariat, Jammu-180 001**
12. **Chief Engineer-cum-Secretary,
Engineering Department,
Chandigarh Administration, Sector-9,
Chandigarh-160 009.**
13. **Uttaranchal Power Corporation Ltd.,
Urja Bhawan, Kanwali Road,
Dehradun-248 001.**
14. **Madhya Pradesh State Electricity Board,
Shakti Bhawan, Vidyut Nagar,
Jabalpur-482 008.**
15. **Maharashtra State Electricity Distribution Co. Ltd.,
Prakashgad, Bandra (East),
Mumbai-400 051**
16. **Gujarat Urja Vikas Nigam Ltd.,
Vidyut Bhawan, Race Course,
Vadodara-390 007.**

17. **Chattisgarh State Electricity Board,
P.O. Sunder Nagar,
Danganiya, Raipur-492013.**
18. **Government of Goa,
Through its Chief Engineer (Electricals),
Electricity Department,
Vidyut Bhawan,
Panaji, Goa**
19. **Electricity Department,
Administration of Daman & Diu,
Daman-396 210.**
20. **Electricity Department,
Administration of Dadra & Nagar Haveli,
Silvasa**
21. **Transmission Corporation of Andhra Pradesh,
Vidyut Soudha, Khairatabad,
Hyderabad-500 049.**
22. **AP Eastern Power Distribution Co. Ltd.,
(APEPDCL),
Sai Shakthi Bhavan,
30-14-09, Near Saraswathi Park,
Visakhapatnam.**
23. **AP Southern Power Distribution Company Ltd.,
(APSPDCL),
H. No. 193-93 (M) Upstairs,
Renigunta Road, Tirupathi.**
24. **AP Northern Power Distribution Company Ltd.,
(APNPDCL),
Opp. NIT Petrol Pump,
Chaitanyapuri, Warangal**
25. **AP Central Power Distribution Company Ltd.,
(APCPDCL),
Singareni Bhavan,
Red Hills, Hyderabad**
26. **Karnataka Power Transmission Corporation Ltd.,
Cauvery Bhawan, Bangalore-560 009.**

- 27. Bangalore Electricity Supply Co. Ltd. (BESCOM)
Krishna Rajendra Circle,
Bangalore-560 009**
- 28. Mangalore Electricity Supply Co. Ltd. (MESCOM)
Paradigm Plaza, A.B. Shetty Circle,
Mangalore-575 001**
- 29. Chamundeshwari Electricity Supply Corpn. Ltd.,
(CESC Mysore),
927, L.J. Avenue, New Kantharajours Road,
Saraswathi Puram,
Mysore-57009.**
- 30. Gulbarga Electricity Supply Co. Ltd. (GESCOM)
Main Road,
Gulbarga,
Karnataka.**
- 31. Hubli Electricity Supply Co. Ltd. (HESCOM)
IInd Floor, Eureka Junction,
T.B. Road, Hubli-560 029**
- 32. Kerala State Electricity Board,
Vaidyuthi Bhawan, Pattam,
Trivandrum-695004**
- 33. Government of Pondicherry,
Through its Superintendent Engineer,
Electricity Department,
Pondicherry-605 001.**
- 34. Tamilnadu Electricity Board,
800, Anna Salai,
Chennai-600 002.**
- 35. Grid Corporation of Orissa Limited,
Vidyut Bhawan, Janpath,
Bhubaneshwar-751 007**
- 36. Damodar Valley Corporation,
DVC Tower, VIP Road,
Calcutta-700 054**

37. **Bihar State Electricity Board,
Vidyut Bhawan, Bailey Road,
Patna-800 021**
38. **West Bengal State Electricity Board,
Vidyut Bhawan, Block 'DJ'
Sector-11, Salt Lake City,
Calcutta-700 091**
39. **Government of Sikkim,
Through its Commissioner & Secretary,
Department of Power,
Gangtok-737 101**
40. **Jharkhand State Electricity,
Engineering Bhawan, HEC,
Dhurwa, Ranchi-834004.** **...Respondent(s)**

Counsel for the Appellant(s): Mr. M.G. Ramachandran,
Mr. Anand K. Ganesan
Ms. Swapna Seshdri, Ms. Sneha,
Ms. Ranjitha

Counsel for the Respondent(s): Mr. Hasan Murtaza
Mr. Pradeep Mishra &
Mr. Manoj Kr. Sharma for R-2
Mr. Manoj Dubey
& Ms.Mandakini Dubey for R-14
Ms. Yogmaya Agnihotri for R-17
Mr. R.B. Sharma for R-37
Mr. Vishal Anand for WBSEDCL

JUDGMENT

HON'BLE MR. RAKESH NATH, TECHNICAL MEMBER

This Appeal has been filed by NTPC Ltd. against the order dated 26.4.2006 passed by the Central Electricity Regulatory Commission rejecting the claim

of the Appellant for recovery of the fixed charges on account of capital expenditure at its various offices.

2. The Appellant is a generating company operating a number of coal and gas based thermal power stations with total installed capacity of about 25000 MW. The Central Commission is the first Respondent. The beneficiary utilities of the NTPC Ltd. are the Respondent Nos. 2 to 40.

3. The brief facts of the case are as under:

3.1. On 30.3.1992, the Central Govt. in exercise of powers under the Electricity (Supply) Act, 1948 issued a notification prescribing the operating norms for the generating stations of the Appellant whose financial packages were approved by the Central Electricity Authority on or after 30.3.1992. For other power stations whose financial packages were approved prior

to 30.3.1992, the Central Government issued separate tariff notifications for each generating station. In these notifications the Central Government did not consider the total impact of capital cost of Corporate, Regional and other commonly maintained offices of the Appellant for the purpose of deciding on the Return on Equity.

3.2. In the year 1998 the Central Commission was constituted under the Electricity Regulatory Commissions Act, 1998. The Central Commission notified its Tariff Regulations, 2001 applicable to the generating companies for the period 1.4.2001 to 31.3.2004.

3.3. After the enactment of the 2003 Act, the Central Commission notified the Tariff Regulations, 2004 applicable w.e.f. 1.4.2004.

3.4. In view of the large number of power stations being maintained, the Appellant organized itself into six functional Regions and established Regional Headquarters for each of the Regions at different locations. In addition, the Appellant has a corporate office in New Delhi and Noida to deal with policy matters and also in regard to various matters pertaining to the generating stations such as engineering, procurement, technical, commercial and financial matters. NTPC has also established a Central Satellite Earth Station to deal with communication links of all projects and offices and transport and custom clearance offices to deal with import of equipment for its projects.

3.5. The revenue expenditure incurred for the above offices and facilities is being allocated to different

stations and projects on an annual basis. Such revenue expenditure allocated to the different generating stations of the Appellant form part of Operation & Maintenance expenses of the respective generating stations and has been allowed by the Central Commission as a pass through in the tariff.

3.6. The Appellant has incurred capital expenditure of Rs. 370.30 Crores on the above common offices and facilities as per the audited accounts as on 31.3.2004. This capital expenditure was not taken into account for servicing in regard to tariff determination for the period upto 31.3.2004.

3.7. In the year 2005, the Appellant filed a petition before the Central Commission for inclusion of the above capital cost for servicing through tariff. However, the Appellant withdrew the petition with

liberty to file a fresh petition which was permitted by the Central Commission.

3.8. On 9.1.2006, the Appellant again filed a Petition bearing No. 3 of 2006 before the Central Commission for recovery of the fixed charges on account of the various offices. The Central Commission vide its impugned order dated 26.4.2006 rejected the claim of the Appellant.

3.9. Against the above order the Appellant has filed the Appeal bearing No. 94 of 2006 before this Tribunal. The Tribunal ultimately dismissed the said Appeal by its Judgment dated 30.3.2007 but left the issue regarding claim of capital expenditure incurred after the year 2004 open as the Appellant's claim was for capital expenditure as on 1.4.2004.

3.10. The Appellant filed a second Appeal before the Hon'ble Supreme Court against the Judgment dated 30.3.2007 of the Tribunal. By order dated 2.12.2010, the Hon'ble Supreme Court has remitted the matter to the Tribunal to consider if the benefit could be given to the Appellant after 1.4.2004.

4. First of all, we will examine the order of the Hon'ble Supreme Court dated 2.12.2010 remitting the matter to the Tribunal. The complete order is reproduced below:

“This appeal is directed against the judgment and order dated 30.3.2007 passed by the Appellate Tribunal for Electricity (hereinafter referred to as the “Appellate Tribunal”) whereby the Appellate Tribunal has held in the case of the appellant herein, namely NTPC, that it is too late in the day to claim capital expenditure to Rs. 370.30 crores as on April 1, 2004 for determination of tariff and

therefore, such a controversy could not be permitted to be raked up at such a belated stage.

By the aforesaid order, however, the Appellate Tribunal left open the question as to whether the appellant could claim capital expenditure incurred after 2004 on establishment of offices for managing the stations, since the said question was not raised and the appeal before the Appellate Tribunal was restricted only to claim of capital expenditure as on April 1,2004. The aforesaid order was passed by Central Electricity Regulatory Commission on 26.4.2006, whereby the Commission has rejected the claim of the appellant in entirety for booking the capital expenditure for establishing its corporate offices and various other offices in the tariff.

According to the appellant, it has incurred capital expenditure to the tune of Rs.370.30 crores as on April 1,2004 for establishing its corporate offices, regional offices, transport and custom clearance offices and therefore, the benefit of the said capital expenditure was claimed by the appellant as being entitled to such benefit. The

Commission, however, refused to take the aforesaid amount into consideration for computation of tariff of the generating stations. The Appellate Tribunal refused to look into the aforesaid claim on the ground that the aforesaid capital expenditure for determination of tariff cannot be permitted to rake up at such a belated stage.

Counsel appearing for the appellant states that although the appellant may not be entitled to claim the benefit for the retrospective period yet it could always claim the offshoot of such benefit in the future years just after April 1, 2004 claiming such benefit as may be available to it in accordance with law.

Counsel appearing for the respondent, however, states that the appellant is not entitled to claim any such benefit not only on the ground on which the appeal was dismissed but also on the ground that the appellant is not entitled to claim any such benefit at all, in view of the Regulation which is applicable to the facts and circumstances

of the present case. This aspect which is raised by the counsel appearing for the respondent was not considered by the Appellate Tribunal which is clear from a bare reading of the order passed by the Appellate Tribunal. As to whether or not the benefit which is claimed by the appellant on the capital expenditure incurred as on April 1, 2004 could be available in the future years and whether or not such benefit at all be available to the appellant in view of the extent regulations were not considered by the Tribunal. These two issues are concurrent and inter-connected, and findings on the same are to be recorded specifically. Considering the said fact, we feel that this matter is required to be remitted back to the Tribunal for giving decisions on the aforesaid two issues, specifically, so as to effectively decide the dispute between the parties.

In terms of the aforesaid observation and findings, we remit back the matter to the Appellate Tribunal for giving its decision on the aforesaid two aspects as expeditiously as possible”.

5. Thus, the following issues have been remitted back to the Tribunal for decision:

- i) Whether the Appellant is entitled to servicing of capital expenditure incurred after 1.4.2004 in establishment of the common offices through the tariff?
- ii) Whether the Appellant is entitled to servicing of capital expenditure incurred as on 1.4.2004 in establishment of the common offices through tariff after 1.4.2004?

Both the above issues are interwoven and therefore, the same are being considered together.

6. Learned counsel for the Appellant has argued that depreciation and operation & maintenance for common offices have been duly considered and allowed by the Central Commission to be charged to

tariff and, therefore, the same principle should be used for allowing servicing of the capital cost. NTPC having not pressed the claim in the past cannot be a res-judicata or otherwise a bar for future tariff period. In such tariff matters there cannot be any issue of waiver or acquiescence estoppel. The maintenance of common offices instead of separate offices for each station has brought about economies of scale and benefited all concerned. He also referred to the findings of the Tribunal in its Judgment dated 23.11.2007 in Appeal No. 271 etc., of 2006 in Damodar Valley Corporation vs. CERC & Others, where servicing of capital cost on common offices had been allowed.

7. Learned counsel for the Respondents argued that the Government of India notifications issued under Section 43(A) of the Electricity (Supply) Act, 1948, the Central Commission's Regulations of 2001 and 2004

do not have any provision for inclusion of capital cost incurred on common office facilities in the capital cost of the power project. Only the actual expenditure incurred on the generating stations can be considered for capitalization and Return on Equity. According to the learned counsel for the Respondents, the findings of the Tribunal in case of DVC would not be applicable to NTPC due to different nature of business being carried out by DVC and its stations being constituted under the DVC Act. Learned counsel for Respondent no. 37 also referred to the Tribunal's Judgment dated 10.5.2010 in Appeal No. 146 of 2009, wherein the capitalization of investment made on Head Office, Regional Offices, etc., had not been allowed.

8. We have considered the rival submission made by the learned counsel for both the parties and have carefully examined the issues.

9. Let us first examine the Government of India Tariff Notification dated 30.3.1992, in order to understand the background of the case. Clause 1.2 of the notification stipulates that the approved project cost shall be the cost which has been specified in the techno-economic clearance of the Central Electricity Authority. Clause 1.5 (e) provided for Return on Equity (ROE) to be computed on the paid up and subscribed capital relatable to the generating unit. Admittedly, neither in the Notification dated 30.3.1992 nor in any of the specific tariff notifications issued by the Central Government under Section 43(A) of the 1948 Act, the Central Government considered the capital cost of corporate office, Regional and other offices of the Appellant for the purpose of deciding ROE.

10. The Central Commission constituted under the 1998 Act, notified the Tariff Regulations, 2001 applicable for the period 1.4.2001 to 31.3.2004. However, during the period 1998 to 31.3.2001 the Central Commission in the absence of any Regulations of its own determined the capital cost of the generating units as per the notification issued by the Government of India, which did not have provision for the capitalization of capital cost of common offices.

11. Clause 2.5 of the 2001 Regulations stipulates that the capital expenditure of the project shall be financed as per the approved financial package set out in the techno-economic clearance of the Authority or as approved by an appropriate independent agency as the case may be. Where the actual expenditure exceeds the approved project cost, the excess expenditure as allowed by the Authority or an appropriate

independent agency shall be considered for the purpose of fixation of tariff. Admittedly, the capital cost of common offices was not included in the approved capital cost of the projects according to the 2001 Regulations.

12. Now we will examine the Tariff Regulations, 2004 applicable for the period from 1.4.2004 to 31.3.2009.

13. Regulation 4(1) of the 2004 Regulations stipulates that the tariff in respect of a generating station shall be determined stage-wise, unit wise or for the whole generating stations, as the case may be. Regulation 4(2) stipulates that for the purpose of tariff, the capital cost of the project shall be broken up into stages and by distinct units forming part of the project. Where stage-wise and unit wise break up of the capital cost of the project is not available, and in case of on going

projects, the common facilities shall be apportioned on the basis of the installed capacity of the units. The following explanation has been provided to Regulation-4.

“For the purpose of this Chapter, “Project” includes a generating station and the transmission system”.

The term “Generating station” is defined as follows in the 2003 Act:

"generating station" or “ station” means any station for generating electricity, including any building and plant with step-up transformer, switch yard, switch-gear, cables or other appurtenant equipment, if any used for that purpose and the site thereof, a site intended to be used for a generating station, and any building used for housing the operating staff of a generating station, and where electricity is operating staff of a generating station, and where electricity is generated by water-power, includes penstocks, head and tail works, main and regulating

reservoirs, dams and other hydraulic works, but does not in any case include any sub-station”

Thus, corporate office or other common office are not included in the definition of the generating station.

14. The original project cost has been defined as under in the 2004 Regulations:

(xix) “Original Project Cost’ means the actual expenditure incurred by the generating company, as per the original scope of the project up to the first financial year closing after one year of the date of commercial operation of the last unit as admitted by the Commission for determination of tariff”.

Admittedly, the capital cost of the corporate office and common offices of the company is not included in the scope and the cost of the Project.

15. The capital cost is covered under clause 17 of the Regulations. The relevant extracts are reproduced below:

“17.Capital Cost :

Subject to prudence check by the Commission, the actual expenditure incurred on completion of the project shall form the basis for determination of final tariff. The final tariff shall be determined based on the admitted capital expenditure actually incurred up to the date of commercial operation of the generating station and shall include capitalized initial spares subject to following ceiling norms as a percentage of the original project cost as on the cut off date:

.....

Provided further that where the Commission has given ‘in principle’ acceptance to the estimates of project capital cost and financing plan, the same shall be the guiding factor for

applying prudence check on the actual capital expenditure:

Provided further that in case of the existing generating stations, the capital cost admitted by the Commission prior to 1.4.2004 shall form the basis for determination of tariff”.

Admittedly the capital cost of the existing projects as admitted prior to 1.4.2004 did not include the capital cost of the common offices. Also there is no document on record to indicate that the Central Commission at any time accepted the estimates of project cost and financing plan to include the capital cost of the common offices.

16. Thus the above Regulations do not provide for inclusion of apportioned capital cost incurred on corporate office and other offices in the capital cost of the generating station.

17. Regulation 20 provides for Debt-Equity Ratio as under:

“20. Debt-Equity Ratio.

(1) *In case of the existing generating stations, debt-equity ratio considered by the Commission for the period ending 31.3.2004 shall be considered for determination of tariff with effect from 1.4.2004;*

Provided that in cases where the tariff for the period ending 31.3.2004 has not been determined by the Commission, debt-equity ratio shall be as may be decided by the Commission:

Provided further that in case of the existing generating stations where additional capitalization has been completed on or after 1.4.2004 and admitted by the Commission under Regulation 18, equity in the additional capitalization to be considered shall be,-

- (a) *30% of the addition capital expenditure admitted by the Commission; or*
- (b) *equity approved by the competent authority in the financial package, for additional capitalization; or*
- (c) *Actual equity employed”.*

18. Regulation 21(iii) provides for ROE as under:

“21(iii) Return on Equity:

Return on equity shall be computed on the equity base determined in accordance with regulation 20 @ 14% per annum.

Provided that equity invested in foreign currency shall be allowed a return up to the prescribed limit in the same currency and the payment on this account shall be made in Indian Rupees based on the exchange rate prevailing on the due date of billing”.

19. We are not able to accept the arguments of the learned counsel for the Appellant that the Regulations

do not prohibit inclusion of capital cost of the corporate office and other offices. In our opinion if any cost which is not a part of the generating station/unit, is required to be included on pro-rata basis on all the generating stations of the company then there has to be a specific Regulation for the same. The existing Regulations do not leave any scope for inclusion of apportioned capital cost incurred on corporate office or other common offices as on 1.4.2004 or after 1.4.2004 in the capital cost of the generating stations/units.

20. Now we will examine the impugned order dated 26.4.2006 of the Central Commission. The relevant extracts are reproduced below:

“7. Traditionally, the actual expenditure incurred on the generating station only reckons for the purpose of determination of tariff. The petitioner has not brought to our notice any provision of law

which may enable the petitioner to reckon the capital expenditure incurred on offices other than on the project for the purpose of determination of tariff. The tariff is to be determined in accordance with the regulations and the regulations do not contain any provision for consideration of capital cost at other offices for tariff determination. Therefore, it is not possible to concede to the prayer of the petitioner made in the present petition.

8. The general accounting practice is that the expenditure on an administrative establishment is charged to productive units in the form of overheads. The expenditure on an administrative establishment includes depreciation, interest and other O & M expenses. The petitioner in the petition has stated that as per audited accounts, the depreciation on the capital assets of all these offices becomes part of the Corporate Centre revenue expenses and is booked to various projects and stations and thus depreciation on these assets gets recovered through tariff. Similarly, revenue expenses of these offices, are also recovered

through tariff as O&M expenses, by apportioning these expenses among all the generating stations owned by the petitioner. The petitioner is thus already availing of the benefits available under the established financial accounting practices.

9. We have considered the matter and are unable to persuade ourselves that the petitioner has made out a prima facie case in support of the relief prayed for. Accordingly, the petition is dismissed at the admission stage”.

21. The Central Commission has given detailed reasonings for not allowing the capitalization of the cost incurred on the common offices. We are in agreement with those findings of the Central Commission. The Appellant has not been able to bring to our notice any provision of law which enables inclusion of capital cost incurred on corporate office and other common offices for Return on Equity. The revenue expenditure incurred in these offices has

already been allowed by the Central Commission in the tariff in the O & M expenditure. There is no substance in the arguments of learned counsel for the Appellant that since the depreciation and O&M expenditure of the common offices are being allowed the servicing of capital cost should also be allowed and that the maintenance of common offices instead of separate offices has brought about economies of scale. In our opinion, the corporate offices or the Regional offices cannot be a part of a generating station.

22. Learned counsel for the Appellant has relied on this Tribunal's judgment dated 23.11.2007 in Appeal no. 271, etc. of 2006 in Damodar Valley Corporation vs. CERC & Others wherein Damodar Valley Corporation ("DVC") was allowed return on the capital investment on Head Office, Regional Offices, Administrative and other Technical Centres, etc.

However, there is difference in the structure, functions and status of the DVC compared to the Appellant. DVC was constituted under the DVC Act, 1948. It is a deemed licensee under the 2003 Act. According to Section 14 of the 2003 Act, the provisions of the DVC Act, in so far as they are not inconsistent with the provisions of the Act, shall continue to apply to DVC. DVC is responsible for generation, transmission and distribution of electricity, irrigation, flood control, navigation, afforestation, control of soil erosion, sanitation, etc; and public health measures and economic and social welfare of the people in the Damodar Valley and in the area of its operation. It has also been recorded in the judgment that a number of activities are not commercial in nature and are required to be subsidized from the revenue mainly earned for the electricity operations of DVC. As held

by the Tribunal in this judgment, the aforesaid functionally differentiate the unique status of DVC from that of other Central Electricity Utilities. Accordingly, the Tribunal concluded that the Regulations of the Central Commission have to be read down with the provisions of DVC which are not inconsistent with the 2003 Act.

23. We have come to a different conclusion for NTPC in the present case on the basis of the 2004 Regulations of the Central Commission. Thus, the above judgment of the Tribunal in Appeal No. 271 etc., of 2006 dated 23.11.2007 in case of DVC will not be applicable to the present case.

24. Summary of our findings

24.1. The Tariff Regulations, 2004 of the Central Commission do not provide for inclusion of the capital cost incurred on corporate office and

other common offices as on 1.4.2004 or after 1.4.2004 in the capital cost of the generating stations. The Appellant has not been able to bring to our notice any provision of law which enables inclusion of such capital cost for claiming Return on Equity. The findings of the Tribunal in judgment in Appeal No. 271 etc., of 2006 dated 23.11.2007 in Damodar Valley Corporation vs. Central Electricity Regulatory Commission & Ors. will not be applicable to the present case.

25. In view of above, the Appeal is dismissed, as devoid of merits. However, there is no order as to cost.

26. Pronounced in the open court on this **30th day of August, 2011.**

**(Rakesh Nath)
Technical Member**

**(Justice M. Karpaga Vinayagam)
Chairperson**

REPORTABLE / NON-REPORTABLE

vs