



Critical Analysis of Role of Various Institutions in Protecting the Rights of Electricity Consumer with Reference to Judicial Pronouncement

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INTRODUCTION :

Indian Electricity Scenario

Article 1(1) of the Constitution of India declares that India shall be a Union of States. A federal system of governance requires the distribution of Legislative powers between the Center and the States. In the Indian context, Article 245 to 255 of the Constitution deals with the distribution of Legislative powers.

Under the federal structure of governance in India, the legislative powers of the Center and State have been demarcated. Schedule VII of the Constitution of India contains the three Lists and the Parliament and the State Legislatures have the power to make laws on the subject matters contained in List I (Union List) and List II (State List) respectively. List III (Concurrent List) however, confers powers of legislation with respect to listed subject matters on both the Center and the States.

Under Entry No. 38 of List-III -Concurrent List both the Parliament of India and the State Legislatures have been empowered to make laws on the subject of "Electricity" the Constitution has, however given supremacy to Central Legislation, meaning thereby that if there is a direct conflict or inconsistency between a Central Act and the provisions of a State Legislation, then the law made by the Parliament shall prevail and the inconsistent provisions of the State Legislation shall be void

Legislative History of Electricity Laws.

The first legislation on this subject was the Electricity Act 1887 which provided for the protection of person and property from any risk or injury consequent to the supply and use of electricity. This Act was, however repealed by the Indian Electricity Act, 1903 which was repealed in 1910 by the major amending Act. The Indian Electricity Act, 1910 provided a basic legal framework for the electricity supply industry. Where the Indian Electricity Act, 1910 dealt with the supply and use of electricity as well as the rights and obligations of the licensees, the subsequent enactment, the Electricity (Supply) Act, 1948 dealt with the statutory powers and functions of the Central Electricity Authority, the State Electricity Boards and Generating Companies. One of the fundamental reasons for its enactment was the extension of the process of electrification of rural and semi urban areas. The 1956 amendment to this Act saw an increase in the role of the State Government. The State Government now had supervisory control over the State Electricity Boards that led to huge losses in their operation and widening of the gap between the demand and supply of electricity. Although the subsequent amendments were made to the Electricity Supply Act, 1948, it was the Electricity Regulatory Commission Act, 1998 which sought to distance the Government from the functioning of the State Electricity Boards. Under the Act, independent

regulatory bodies were created at the Central and State level, that is the Central Electricity Regulatory Commission and the State Regulatory Commission respectively. The main object of this Act were rationalization of electricity tariff, transparency in policy formulations, promotion of efficient and environment benign policies as well as greater involvement of the private sector.

In the year 2003 the new Central Electricity Act was enacted. This Act seeks to usher in the second generation reforms in the power sector (the first being brought in by the Electricity Regulatory Commission Act, 1998). The Act repeals all previous Central Laws in Electricity i.e the Indian Electricity Act, 1910, The Electricity (Supply) Act, 1948 and the Electricity Regulatory Commission Act, 1998. The Act seeks to establish more competitive market in the Indian Electricity Sector through the removal of a number of restrictive barriers.

The Electricity Act, 2003

Recognizing the need for the Reform process covering the entire facets of the electricity sector comprising generation, transmission and distribution to the consumers, a comprehensive Electricity Bill was drafted in 2000 following a wide consultative process. After a number of amendments, the bill finally sailed through the legislative process and was enacted on 10 June, 2003. It replaces the three existing legislations governing the power sector, namely Indian Electricity Act, 1910, the Electricity (Supply) Act, 1948 and the Electricity Regulatory Commissions Act, 1998. The Electricity Act, 2003 mandates that Regulatory Commissions shall regulate tariff and issue of licenses and that State Electricity Boards will no longer exist in the existing form and will be restructured into separate generation, transmission and distribution entities. Regulatory function has been taken away from the purview of the

government. The Electricity Act, 2003 mandates licensee-free thermal generation, non-discriminatory open access of the transmission system and gradual implementation of open access in the distribution system which will pave way for creation of power market in India. The main provisions of the act are:

- De-licensing of thermal generation and captive generation.
- Open access in distribution to be introduced in phases
- Provision for license-free generation and distribution in rural areas and provision for management of rural distribution by Panchayats, Cooperative Societies, non-government organizations, franchisees, etc.
- Non-discriminatory open access in transmission.
- Multiple licensing in distribution.
- Mandatory metering of all electricity supplies.
- Adoption of multi-year tariff principles.
- Provision for cross-subsidy surcharge on direct sale to consumers.
- Power Trading recognized as a distinct activity with ceilings on trading margins to be fixed by the Regulatory Commissions.
- Upfront payment of subsidies by the States.
- Setting up of an Appellate Tribunal to hear appeals against the decisions of the Electricity Regulatory Commissions.

The Act envisages Appellate Tribunal for Electricity (specialized court) which would go a long way in ensuring speedy disposal of cases and at the same time to provide technical expertise in decision on appeal. Further, for safeguarding the interests of the consumers, the Act mandates every distribution licensee to set up grievance redressal forum. Appeal against the forum lies before the

Ombudsman to be appointed by the State Commission. As regards, theft of electricity, the Act makes elaborate provisions to curb this menace.

There are various judgments delivered by the Supreme Court, High Court and the National Commission on various grievances of the consumers of electricity and the role of the various consumer disputes redressal agencies established under different Acts in protecting and enforcing the rights of electricity consumers. There are some conflicting views taken by the different High Courts on same issue, therefore it needs to be examined critically on the basis of existing provisions prescribed for the protection of the rights of electricity consumers. So also examine decisions of Apex Court on these issues.

There are contradictory views of the different High Courts about some provisions of the Electricity Act, 2003. However till the time no concrete judgement from the Apex Court on many issues such as bill of electricity become first time due and jurisdiction of District Consumer Forum. Therefore the issue is being interpreted according to perception of the judges based on facts & circumstances of each case and law.

Roles of Various Organizations

The Act retains the existing organizations created under the previous Acts and streamlines some of their functions to bring more effective operation of the electric power system. In addition, the Act has created a few new organizations such as an Appellate Tribunal, Special Courts, Consumer Grievance Redressal Forum and Electricity Ombudsman. It also clarifies the role of Governments (Central and State) in the functioning of the power sector. This section examines the clarity of roles of different players as outlined in the Act with reference to judicial pronouncement.

The Maharashtra Electricity Regulatory Commission

The 1998 Act was enacted with the objective of distancing the government from tariff regulation. The Act provided for Electricity Regulatory Commissions at the Centre and in the States for rationalization of electricity tariff, transparent policies regarding subsidies etc. Under the provisions of this Act, the State Government constituted the Maharashtra Electricity Regulatory Commission (MERC) in August, 1999. The ERC Act, 1998 has since been replaced by the Electricity Act, 2003. The ERC created under the provisions of the ERC Act, 1998 has been recognized as the ERC under the Electricity Act, 2003. The Commission functions in a quasi-judicial manner.

It has the powers of Civil Courts. Section 82 of the Electricity Act 2003 provides for the establishment of the State Commission by the State Government within a period of Six months from the appointed date. However, the State Electricity Regulatory Commission established by a State Government under section 17 of the Electricity Regulatory Commissions Act 1998 and functioning as such immediately before the appointed date shall be deemed to be the State Commission for purpose of the proposed legislation and the Chairperson, Members, Secretary, Officers and other employees shall be deemed to have been appointed under this Act and they shall continue to hold office on the same terms and conditions on which they were appointed under that Act. Further the State Electricity Regulatory Commission established under the provisions of the Acts as listed in the Schedule to the proposed legislation shall be the State Electricity Regulatory Commission established under the proposed legislation. The Commission shall consist of three Members including Chairperson. The Chairperson and Members of the State Commission shall be

appointed by the State Government on the recommendations of the Selection Committee.

The Electricity Act 2003, which has come to force in India since mid-June 2003, consolidates and replaces a number of older legislations on electricity. The Act has introduced significant changes in industry structure by moving from a single-buyer market to a multi-buyer multi-seller system. The regulatory regime has been made flexible, with a multi-year approach and without requiring the regulatory Commissions to follow rate-of-return regulations. The Act brings clarity to the roles of different organizations and provides for better financial management of the regulatory Commissions. The penal provisions for dishonest use of electricity have been tightened and Special Courts are created to provide speedy justice. The Act puts in place sometime bound targets for licensees and for the restructuring of the electricity industry.

The Act also provides for establishment of a forum by the distribution licensee, within six months from the appointed date or date of grant of license, whichever is earlier, for redressal of grievances of the consumers. An authority to be known as Ombudsman shall settle the grievance of the consumer in accordance with the guidelines specified by Electricity Regulatory Commission. To protect honest consumers who pay regularly, the Act also lays out provisions for specific penalties and punishments such as imprisonment for electricity theft or theft of electrical lines, tampering of meters, or deliberate or negligent wastage of electrical energy. The Act has also made it the policy of the Government to endeavor to supply electricity to all areas. Distribution licensee has to supply electricity within one month from the date of request for supply, except where capital works are required for connectivity. Failure of distribution licensees to supply within the said

period would set up in each district to be constituted by the appropriate Government to review the quality of power supply and consumer satisfaction. Separate policies for the rural areas where majority (72.2%) of consumers reside, have been envisaged thus giving priority to the social objective of power supply to all.

Central and State Governments

The Act reserves a significant involvement of the central Government in the functioning of the power sector. It has been assigned a number of duties, including plan and policy formulation and approval, rule making, appointing, establishing, designating authority, prescribing duties and other tasks, funding, and issuing directions. On the policy front, the central Government is responsible for preparing, publishing and revising the following in consultation with the State Government

- a) National electricity policy and tariff policy;
- b) National policy for stand-alone systems for rural areas based on renewable and non-conventional energy sources;
- c) National policy for rural electrification and local distribution in rural areas.

It is also responsible for approving the national electricity plan prepared by the Central Electricity Authority every five years. The Central Government can issue written policy directions to the Central Electricity Authority and Central Electricity Regulatory Commission on matters of public interest. It is also empowered to issue directions in case of joint Commissions where the participants ask it to issue such directions or the participants fail to reach an agreement among them about such directions. The tariff policy is an area which led to a lot of litigation and confusion under the earlier regime. The Act now places the responsibility of formulating the tariff policy on the central Government, and the Commissions have to

take the guidelines into consideration for fixing the tariff.

The State Government has relatively less statutory role. It exercises appointing, designating powers, provides funds and makes rules, notifications, etc. It appoints the members of the State regulatory Commission including the chairman, approves the terms and conditions of appointment of the secretary to the Commission and other staff, and can remove or suspend a member. It is also responsible for constituting the selection committee for appointing members of the State Commission. It establishes the State Load Dispatch Center, notifies the State Transmission Utility, vests property of State Transmission Utility in companies, draws up reorganization of the State Electricity Board through acquiring its assets and re-vests it through a transfer scheme. It can also transfer employees through a transfer scheme. It is empowered to constitute Special Courts, and State coordination forum. The State Government can also provide subsidy to consumers, but the Act requires it to compensate the licensee in advance by the amount of loss expected to be suffered by the licensee in implementing the subsidy. The State Government notifies rural areas where exemption of license conditions would apply resolves disputes over public place and issues directions to the Commission on public interest issues. It can decide not to apply the provisions of this Act for a certain period, learning from the past experience, the Act has provided more clarity in defining certain roles of the Government and removing difficulties faced with earlier Acts. For example, under the earlier Acts, funding of electricity Commissions became a serious issue. Certain State Electricity Regulatory Commissions saw their Activities severely affected due to inadequate funding either due to poor financial health of the State Government or due to political vindictiveness of the Government.

Central Electricity Authority

The Central Electricity Authority was an agency created under the Electricity Supply Act, 1948 and the present Act retains the agency by relegating it mostly to a consultative role. There was some overlap of duties and power between the central Commission and the Central Electricity Authority in the earlier period, which the Act has now removed. The technical clearance required for power projects by the Electricity Supply Act, 1948, which made Central Electricity Authority a powerful agency and created a technocratic system, has been eliminated, except for hydro projects above a certain capital investment. It will now be responsible for formulating short-term and perspective plans, co-coordinating Activities of planning agencies, and specifying technical standards for safe and sound operation of the power system. It would advise the central Government on plan and policy issues and the Commissions and others on technical issues.

Regulatory Commissions

The Act retains the two-level regulatory system for the power sector. At the central level, the Central Electricity Regulatory Commission would be responsible for regulating tariff of generating stations owned by the central Government, or those involved in generating or supplying in more than one States, and regulating inter-State transmission of electricity. The State Commissions on the other hand regulate intra State transmission and supply of electricity within the jurisdiction of each State. The Commissions would have quasi-judicial powers and the Act provides protection to members against any arbitrary removal. As mentioned earlier, the funding arrangement for the Commissions has been modified, thereby improving the prospects for better financial independence of the Commissions. Moreover, the condition attached to grant of subsidy to consumers would help improve

independence of the Commissions in respect of tariff determination. However, the Commissions would have to respect policy directives of the Governments and the possibility of conflicts arising from politically motivated directions cannot be ruled out. Similarly, the selection process may not prevent politically motivated appointments, as the Act does not require any check on this account. This has been reported to be a problem in some cases under the Act.

Appellate Tribunal

This is a new organization created by the present Act to deal with appeals against the orders of the Commissions or adjudicating officers set up by the Commissions in settling disputes. Earlier the High Court was the appellate authority and they have dealt with most of the cases quite logically. The Appellate Tribunal would help reduce the burden on the High Courts and should settle the disputes more expeditiously. The tribunal would possess certain amount sector specific expertise, which should help in discharging its duties better than a High Court. The orders of the tribunal can be challenged in the Supreme Court by the aggrieved party. The Act however does not specify any funding mechanism for the Appellate Tribunal.

Load Dispatch Centers

The Act has created a three-tier load dispatching system, namely a National Load Dispatch Centre, Regional Load Dispatch Centers and State Load Dispatch Centers. Regional Load Dispatch Centers and State Load Dispatch Centers were already existed under the earlier Act but there was some confusion about their power and organizational hierarchy. The present Act has attempted to resolve the problem.

The Load Dispatch Centers are now separate Government companies and they should not participate in trading or generation of electricity. The functional separation of the transmission and

system operation activities would instill confidence among all participants. The Regional Load Dispatch Centers and State Load Dispatch Centers would be responsible for ensuring integrated system operation, monitoring of grid operations, maintaining of accounts of electricity transmission, and collection of charges and fees at the regional and State levels, respectively. They shall follow the guidelines and procedures set up by the appropriate Commission but will have powers to issue directions to any participants to the grid for ensuring efficient and safe operation of the grid. They are also empowered to impose fines on the violators of its directions.

Special Courts

Electricity Act, 2003 has provided special Court for the purpose of prosecuting the offenders under this Act. There is provision to try offences like theft of electricity or electrical lines and equipment, the Act empowers the State Governments to establish Special Courts with single judges for certain area or areas. Such courts shall have jurisdiction over the specified area and all cases relating to offences under this Act shall be tried by the Special Court only. Other courts of that area shall transfer the cases to the Special Court. The Special Court shall try the offence in a summary way but if in the course of the examination it considers that it is undesirable to try in a summary way, the court can call for witnesses and re-hear them. The Special Court can order a sentence up to a five year term. The Special Court shall determine the civil liability against a consumer or a person in terms of monetary value of theft of energy and this shall not be less than two times the tariff rate applicable for 12 month period prior to the detection of the theft or the Actual period of theft whichever is less.

District Consumer Forum

In Electricity Act, 2003 there is provision under section 42 Sub Sections 5 for establishment of Consumer Grievance Redressal Forum by the Licensee for the redressal of grievances of the electricity consumers. The above said Consumer Grievance Redressal Forum established by the Licensee are only for the redressal of grievances of the electricity consumers but there is District Consumer Dispute Redressal Forum constituted under Consumer Protection Act for redressal of dispute of all types of consumers. Any consumer can file complaint before District Consumer Dispute Redressal Forum for defect in goods or deficiency in service. Electricity Consumer is also no exception to this rule. They can also file complaint before this forum as provided by the Consumer Protection Act. After enforcement of Electricity Act, 2003, there are two statutory remedies available for the electricity consumer under two different Acts for redressal of their grievances.

The question which required consideration was, whether Consumer Forum have jurisdiction to deal with the grievances of the consumer of electricity, in case of deficiency in service by the electricity supplier, after enactment of the Electricity Act 2003?

The National Consumer disputes Redressal Commission, has discussed this issue in details considering the existing provisions of Electricity Act, 2003 in revision petition filed by Account Officer Jharkhand Electricity Board .

In this case, the Hon'ble National Consumer Dispute Redressal Commission has held that The Consumer forum would have jurisdiction to entertain complaint against the final order passed by the assessing officer under Section 126 of the Electricity Act. Further, the jurisdiction of the consumer forum is not barred by any provisions of the Electricity Act but the same is expressly saved

under Section 173 read with Sections 174 and 175 of the Electricity Act.

The Division Bench of the Hon'ble Gujarat High Court headed by its Chief Justice held on 21st June 2011 , that the Consumer Courts constituted under the Consumer Protection Act 1986 has no jurisdiction to entertain cases of unauthorized use under section 126 of the Electricity Act 2003 and of theft of electricity booked under section 135 of the Electricity Act 2003. This is another important judgment on this point.

The only question involved in this case is whether the Consumer Disputes Redressal Forum has jurisdiction to entertain the complaint filed by the consumer against the bill raised under Section 126 of the Electricity Act, 2003 or against the action taken under Section 135 of the Electricity Act, 2003.

In this case Hon'ble High Court held that:-

(i) The consumer forum has no jurisdiction to entertain the complaint in respect of the matters pertaining to supply of electricity against the Electricity Companies.

(ii) Once the consumers are indulged in theft of electricity and for that theft bills under Section 135 of the Electricity Act, 2003 have been issued, the consumer forum has no jurisdiction to entertain the complaints filed by the consumers nor such forum can pass any interim order directing the Electricity Company to grant electricity connection.

(iii) Once the Electricity Company issues bill under Section 126 of the Electricity Act, 2003 for unauthorized use of electricity, the consumer must approach the Appellate Authority under Section 127 of the Act. It does not fall within the jurisdiction of the consumer forum.

As per the provisions contained in Section 153 of the Electricity Act, 2003, the Special Courts have the jurisdiction to entertain the complaint relating to theft under Section 135 of the Act and the

Appellate Authority under Section 127 can entertain an appeal against the bill issued under Section 126 of the Act for unauthorized use of electricity and under Section 42(5) of the Electricity Act, 2003, the consumer can file a complaint before the forum for redressal of grievances of the consumers constituted under the Electricity Act, 2003 and against the decision of the forum, an appeal can be filed before the Electricity Ombudsman under Section 42(6) of the Act. Thus, there are three different forums available for the consumers for ventilating their grievances. Hence, the consumer forum constituted under the Consumer Protection Act, 1986 has no jurisdiction to entertain such application.

In U.P. Power Corporation Ltd. case Hon'ble Supreme Court has discussed this issue in details. The National Commission though held that the intention of the Parliament is not to bar the jurisdiction of the Consumer Forum under the Consumer Protection Act and have saved the provisions of the Consumer Protection Act, failed to notice that by virtue of Section 3 of the Consumer Protection Act, 1986 or Sections 173,174 and 175 of the Electricity Act, 2003, the Consumer Forum cannot derive power to adjudicate a dispute in relation to assessment made under Section 126 or offences under Sections 135 to 140 of the Electricity Act, as the acts of indulging in "unauthorized use of electricity" as defined under Section 126 or committing offence under Sections 135 to 140 do not fall within the meaning of "complaint" as defined under Section 2(1)(c) of the Consumer Protection Act, 1986.

Electricity Ombudsman

This is another new entity under the new Act. The distribution licensee shall set up a grievance redress system following the guidelines of the Commission. Any consumer aggrieved by non-

redressing of grievances can refer the case to an Ombudsman to be set up by the State Commission. The Ombudsman shall settle the grievance in accordance with the procedures established by the Commission. Earlier, the Commissions could take up grievances if they were not attended to by the licensee, although most Commissions avoided doing so. The new entity would reduce the Commission's involvement in this potentially messy affair.

CONCLUSION & SUGGESTIONS

An effective, efficient and fair implementation of the Electricity Act is one of the conditions precedents for promoting the culture of good governance and thereby ensuring better promotion and protection of the rights of electricity consumers. The Electricity Act has succeeded in bringing about fair play in the supply of electricity, and the consumer forums have played an important role in this. . Though implementation of the Electricity Act can be viewed as a success, there are still serious shortfalls in achieving welfare of electricity consumers, which need to be addressed. These include delay in disposal of complaints of electricity consumers, lack of proper infrastructure, delay in giving new electricity connections, unnecessary complication in the procedure of giving new electricity connection, and moreover the procedure are becoming too technical for the electricity consumer to understand.

The Electricity Act needs to be amended to give it more teeth and make the redressal mechanism under it more effective and efficient. It will also empower the Act to deal with the new emerging challenges of the 21st century and provide an enhanced protection to the electricity consumers. The redressal agencies need to be strengthened not only in terms of physical and financial facilities, but also by upgrading the knowledge and skills of

the members of these redressal agencies particularly the Internal Grievance Redressal Cell which are the first point of contact for the consumers to seek redress for consumer grievances and then Forums of grievance redressal.

There is a multiplicity of authority like assessment authorities and inspection authorities like flying squad which leads to confusion and overlapping the functions of each others. It needs to be avoided such multi authority confusing working system. These various authorities created by the licensee are not in the interest of the consumers. Such various functional authorities create confusion among the consumers.

The Performance Standards given by the Regulatory Commission for the performance of the different types of the works of the licensee should be followed strictly. There is also need to take constant follow up of such cases in which performance standards have been violated by the distribution licensee.

There is need to establish testing laboratory at subdivision level for testing of defective electricity meters.

The lack of awareness and education among the electricity consumers regarding their rights and responsibilities is the major reason for their exploitation. Hence, creating legal awareness through holding camps and expanding legal literacy is very important. In this the voluntary consumer's organization working at the grass root level and the Panchayati Raj Institutions can play an important role. This can be achieved through awareness campaigns by Non-Governmental Organizations' and legal societies to make people, aware of their legal rights and obligations under the law.

. Now new ways and methods of redressal of consumer complaints are required to be advocated which include Alternative Disputes Resolution

(ADR) mechanisms like mediation and lok adalats. In the present open market economy ADR should be accorded a priority to resolve consumer disputes as ADR can be more flexible and creative in finding solutions which satisfy both parties. Alternative Dispute Settlement Mechanisms like mediation also can be swift and cost-effective methods of dispute settlement and State Government must encourage these and other innovate mechanisms to achieve a "least-cost" consumer justice administration system.

In a bilateral system the future of consumer protection will no doubt rely on co-operation between Central and State governments. A co-operative approach will result in uniform implementation of consumer protection laws and rules across all jurisdictions. In the interest of the consumers the state governments should effectively implement consumer related programmes and policies.

In Maharashtra, it is essential to increase electricity generation locally without overloading the existing transmission system in order to overcome the supply shortages, as the economic losses due to non supply are very high. Electricity Distribution Franchisee' as one of the options to mitigate the acute problem of widening electricity demand supply gap as well as to improve the reliability and efficiency of electricity distribution. It can also help industrial areas and feeders to avoid a second staggered day of load shedding in times of severe demand-supply gap, as well as enable urban centers with the 'ability to pay' to get relief from load shedding. The surplus captive capacity lying idle may also get fully utilized on commercial terms.

Considering the some provisions of the Electricity Act, 2003 and the views taken by the judiciary while interpreting those provisions, I would like to

make some suggestions for the amendment of Electricity Act, 2003.

i). While interpreting the provisions of the Electricity Act, 2003, some conflicting views taken by the judiciary, therefore to avoid the confusions of the consumers and the multiplicity of complaints before different authorities constituted under different Acts. It is suggested that, there should be a specific provision in Electricity Act, 2003 in respect of bar of jurisdiction of the Consumer Forum constituted under the Consumer Protection Act, 1986.

ii). It also suggested that the power of appellate authority under section 127 of the Electricity Act should be conferred on the forum established under section 42 sub sections 5 of The Electricity Act, 2003 for convenient and betterment of the consumers. This forum is a body of three members including technical expert, and therefore it is necessary to confer power of the appellate authority on this forum. It will be very beneficial for the consumers to examine their complaints by Forum of three members rather than one officer of another department. It is necessary to avoid harassment of the consumers to verify the assessment made by the assessment officer for unauthorized use of electricity under Section 126 of the Electricity Act, 2003 by such Forum.

iii). It is also suggested that there should be specific provision under section 56(2) regarding bill of electricity charges, when it become first due, it become due after utilization of electricity or it become due after issue of bill for that utilization, there should be specific provision in this respect.

iv) There are different views taken by The High Courts in India, in respect of personal inspection of the premises, equipments/ devices and records of the consumer for making provisional assessment u/s126 of Electricity Act, 2003 by the assessing officer. The different interpretation of same

provision done by various High Courts creates confusion amongst consumer of electricity as well as the officers of the licensee. This ambiguity needs to be removed by making specific provision under this section by way of amendment in Electricity Act, 2003.