

MADHYA PRADESH ELECTRICITY REGULATORY COMMISSION

5th Floor, "Metro Plaza", Bittan Market, Bhopal - 462016



Petition No. 43 of 2022

PRESENT:

S.P.S. Parihar, Chairman

Mukul Dhariwal, Member

Gopal Srivastava, Member (Law)

IN THE MATTER OF:

Petition under Regulation 40 of the MPERC (Conduct of Business) Regulations, 2016 read with Section 94 of the Electricity Act, 2003 for review of Order dated 20.04.2022 passed by the Commission in Petition No. 60 of 2021 in the matter of True-up of Generation Tariff of 2x660 MW coal based Super Critical Coal based Thermal Power Station at Nigrie, District Singrauli (M.P.) for FY 2020-21.

Jaiprakash Power Ventures Limited

JA House, 63, Basant Lok, Vasant Vihar
New Delhi - 110057,

- Petitioner

//Versus//

1. M.P. Power Management Company Ltd.

Block No. – 15, Shakti Bhawan,
Rampur, Jabalpur- 482008

2. M. P. Poorv Kshetra Vidyut Vitaran Co. Ltd.

Shakti Bhawan, Rampur, Jabalpur
Madhya Pradesh – 482008.

3. M. P. Madhya Kshetra Vidyut Vitaran Co. Ltd.

Bijli Nagar Colony, Nishtha Parisar,
Govindpura, Bhopal, M.P. – 462023

4. M. P. Paschim Kshetra Vidyut Vitaran Co. Ltd.

G.P.H. Compound, Pologround,
Indore, M.P. – 452015

- Respondents

ORDER

(Date of Order: 13th September' 2022)

Shri Sakya Singh Choudhary, Advocate and Shri Ashok Shukla appeared on behalf of petitioner.

1. M/s Jaiprakash Power Ventures Limited (hereinafter called "the petitioner" or "JPVL") has filed the subject petition for review of order dated 20th April' 2022 passed in Petition No. 60 of 2021 in the matter of true-up of Generation Tariff of 2 x 660 MW Coal Based Super Critical Thermal Power Station at Nigrie, District Singrauli, (M.P) for FY 2020-21 determined by this Commission vide Multi Year Tariff Order dated 3rd May' 2021. The subject review petition has been filed under Section 94(1) (f) of the Electricity Act 2003 read with Regulation 40 of Madhya Pradesh Electricity Regulatory Commission (Conduct of Business) (Revision-I) Regulations, 2016.
2. The Petitioner, JPVL has two generating units of 660 MW each. Unit No. 1 and 2 achieved COD on 03.09.2014 and 21.02.2015, respectively. Cut-off date of the project was 31st March' 2018.
3. The petitioner had filed petition No. 60 of 2021 for true-up of generation tariff of its Nigrie thermal power station for FY 2020-21 based on Annual Audited Accounts and other details and documents. In the aforesaid true-up petition, the petitioner had sought true-up of FY 2020-21 based on the additional capital expenditure incurred during FY 2020-21. Vide Order dated 20th April' 2022 in the aforesaid petition, the Commission determined true-up of tariff in terms of the provisions under MPERC (Terms and Conditions for determination of Generation Tariff) Regulations, 2020.
4. In the subject petition, the petitioner has sought review of aforesaid Commission's order dated 20th April' 2022 against disallowance of additional capitalization towards cost of wagon tippler which was incurred by the petitioner during FY 2020-21 and claimed in true-up petition No. 60 of 2021.
5. The petitioner in the subject review petition has broadly submitted the following:
 - 1) *The present Review Petition has been filed by the petitioner against the Order dated 20.04.2022 passed in Petition No. 60 of 2021 in the matter of True-up of Generation Tariff of 2x660 MW coal based Super Critical Coal based Thermal Power Station at Nigrie, District Singrauli (M.P.) for FY 2021-21 determined by the Commission vide Multi Year Tariff Order dated 03.05.2021.*
 - 2) *The present Review Petition is being necessitated to be filed by the Review Petition*

since the Impugned Order suffers from error apparent on the face of the record for the following reasons:

- i. The Commission while considering the issue of capital cost pertaining to installation and capitalization of wagon tippler has observed that such additional capitalization does not fall under Regulation 27.1 of the MPERC (Terms and Conditions for determination of Generation Tariff) Regulations, 2020, and hence, cannot be considered for tariff purposes in the Impugned Order.*
 - ii. While the petitioner had referred to Regulation 26 for installation of wagon tippler in response to a specific query in this regard, this Commission instead considered the same under Regulation 27.1 of the 2020 Tariff Regulations.*
 - iii. The observations of the Commission in the Impugned Order towards additional capitalization towards wagon tippler are reproduced hereinbelow for the sake of brevity:
“39. On perusal of the aforesaid response filed by the petitioner, the Commission has observed the following:
*iv. The petitioner failed to mention specific Regulation under which the additional capitalization towards Wagon Tippler has been filed in the subject petition. The petitioner mentioned that the entire additional capitalization claimed by it are covered under Regulation 27.1, whereas for wagon tippler, the petitioner has mentioned that the same is covered under Regulation 26. The petitioner has invoked Regulation 66, 67 and 68 of the Regulations, 2020 regarding power to relax and inherent powers of Commission for allowing additional capitalization of wagon tippler.**
 - iv. The Commission erred by not appreciating that capitalization towards wagon tippler is allowed under Regulation 21.3 of the 2020 Tariff Regulations, and not as Additional Capitalization under Regulation 27.1.*
- 3) The Review petitioner respectfully submits that Impugned Order passed by this Commission suffers from errors apparent on the face of the record. Further, there is sufficient cause for reviewing, rectifying and modifying the Impugned Order for reasons set out in this Review Petition.*
 - 4) It is submitted that the Impugned Order recognizes that the capitalization incurred towards wagon tippler – both BOP as well as the Civil works, is in the original scope of work of the Project. A bare perusal of Regulation 21.3 of the 2020 Tariff*

Regulations provides that the capital cost of an existing project has to include the capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal upto the receiving end of the generating station but does not include the transportation cost and any other appurtenant cost paid to the railway. In this regard, it is submitted that the capitalization incurred by the petitioner would squarely fall under Regulation 21.3 of the 2020 Tariff Regulations.

- 5) *The Impugned Order suffers from error apparent in as much as it is per incuriam the provisions of Regulation 21.3. The Impugned Order does not consider Regulation 21.3 (v) for the purpose of considering the cost of wagon tippler which was part of railway infrastructure. Thus, the order is per incuriam in as much as it has not considered the relevant regulations for the capital cost of wagon tippler. The fact that the Review petitioner has referred to Regulation 26 is irrelevant. The law is well settled that the reference to a wrong provision does not deprive the authority from exercising its jurisdiction. It is submitted that the Appellant was entitled for the cost of wagon tippler to be considered as part of capital cost, subject to prudence check, under Regulation 21.3(v).*
- 6) *The Hon'ble Supreme Court in N. Mani v. Sangeetha Theatre and Ors. (2004) 12 SCC 278 has observed as under:*
 - “9. *It is well settled that if an authority has a power under the law merely because while exercising that power the source of power is not specifically referred to or a reference is made to a wrong provision of law, that by itself does not vitiate the exercise of power so long as the power does exist and can be traced to a source available in law.*”
- 7) *It is submitted that in the Impugned Order, the Commission has acknowledged that the cut-off date of the Plant was 31.03.2018 and the work for Wagon Tippler was awarded in 2014. It has further been observed that the works for erection of wagon tippler had started before the cut-off date of the plant.*
- 8) *It is submitted that the Commission erred in not carrying out the process of prudence check of capital cost towards wagon tippler under Regulation 21.3 of 2020 Tariff Regulations. It is submitted that the Impugned Order in this respect is per incurium of applicable law and regulations and constitutes sufficient ground in law for review of the Impugned Order.*
- 9) *The present Petition is made bona-fide and in the interest of justice. The Review Petitioner would suffer irreparable loss and injury if the orders prayed for are not granted.*

6. With the aforesaid submissions, the petitioner prayed the following in the subject matter:
- i. *Review, modify and rectify the errors apparent on the face of the record in the Impugned Order dated 20.04.2022 passed in Petition No. 60 of 2021 to the limited extent as set out in the petition;*
 - ii. *Allow costs of the present petition.*
7. Motion hearing in the subject matter was held on 16th August' 2022 wherein, Ld. Counsel of the petitioner explained genesis of the petition. Having heard the petitioner, case was reserved for order on admissibility of the subject petition. The petitioner requested for time of 7 days for filing written submission, which was granted.
8. Vide written submission dated 22.08.2022, the petitioner while filing note on certain citations along with copies of judgments, broadly submitted the following:
- i. *The present Review Petition has been necessitated to be filed since the Impugned Order suffers from error apparent on the face of the record due to the following reasons:*
 - (a) *The Commission, while considering the issue of capital cost pertaining to installation and capitalization of wagon tippler, observed that such additional capitalization is beyond the cut-off date and does not fall under Regulation 27.1 of the MPERC (Terms and Conditions for determination of Generation Tariff) Regulations, 2020 and hence, cannot be considered for tariff purposes in the Impugned Order;*
 - (b) *The Commission erred by not appreciating that capitalization towards railway infrastructure which includes the wagon tippler is specifically dealt with under Regulation 21.3 (v) of the 2020 Tariff Regulations, and therefore the rules of additional capitalization under Regulation 27.1 are not applicable to it; and*
 - (c) *Non-consideration of capitalization under Regulation 21.3 of the 2020 Tariff Regulations amounts to the tariff order having been passed per incuriam of the Tariff Regulations, which amounts to error apparent on the face of the tariff order.*

Capitalization of Wagon Tippler falls under Regulation 21.3 (v) of the 2020 Tariff Regulations and is not part of additional capitalization:

- ii. *Regulation 21.3 of the 2020 Tariff Regulations deals with the capital cost of an existing project. The additional capitalization and de-capitalization of an existing*

project comes under the purview of Regulation 21.3 (ii) of the Tariff Regulations. However, there is a specific provision – Regulation 21.3 (v) of the 2020 Tariff Regulations – which deals with capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal up to the receiving end of generating station. It is submitted that capital expenditure for wagon tippler will fall under Regulation 21.3 (v) and the Commission ought to have considered Regulation 21.3 (v) of the 2020 Tariff Regulations in the Impugned Order. Capital expenditure incurred in respect of railway infrastructure is a specific entry which has been provided for under the 2020 Tariff Regulations. Accordingly, the limitation of cut-off date applicable to additional capitalization will not be applicable for capital expenditure on wagon tippler covered under Regulation 21.3 (v).

- iii. The petitioner referred some judgments issued by Hon'ble Supreme Court of India and Hon'ble High Court in support of its claim towards additional capitalization.*
- iv. The Commission was required to apply the correct provision of law, i.e. Regulation 21.3 (v) and grant requisite relief to the Review Petitioner even though such provision was not referred by the Review Petitioner. The Review Petitioner is thus entitled for the cost of wagon tippler to be considered as part of capital cost, subject to prudence check, under Regulation 21.3(v) of the 2020 Tariff Regulations. It is submitted that the Commission erred in not carrying out the process of prudence check of capital cost towards wagon tippler under Regulation 21.3 (v) of 2020 Tariff Regulations.*
- v. It is respectfully submitted that by not taking into consideration the provision of Regulation 21.3 (v) of the 2020 Tariff Regulations, the Impugned Order is per incuriam and this constitutes sufficient ground in law for seeking review of the Impugned Order.*

Provisions under the Regulations for Additional Capitalization

- 9. Let us look into the relevant provisions for additional capitalization under MPERC (Terms and Conditions for determination of Generation Tariff) Regulations, 2020 are as under:

26. Additional Capitalisation within the original scope and upto cut-off date:

- 26.1. *The additional capital expenditure in respect of the new project or an existing project incurred or projected to be incurred, on the following counts within the*

original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:

- (i) Un-discharged liabilities recognized to be payable at a future date;*
- (ii) Works deferred for execution;*
- (iii) Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 25 of these Regulations;*
- (iv) Liabilities to meet award of arbitration or for compliance of the directions or order of the any statutory authority or the order or decree of a court of law;*
- (v) Change in law or compliance of any existing law; and*
- (vi) Force Majeure events:*

Provided that in case of any replacement of the assets, the additional capitalization shall be worked out after adjusting the gross fixed assets and cumulative depreciation of the assets replaced on account of de-capitalization.

26.2. The generating company shall submit the details of works asset wise/work wise included in the original scope of work along with estimates of expenditure, liabilities recognized to be payable at a future date and the works deferred for execution along with the application for determination of tariff.

27. Additional Capitalization within the original scope and after the cut-off date:

27.1. The additional capital expenditure incurred or projected to be incurred in respect of an existing project or a new project on the following counts within the original scope of work and after the cut-off date may be admitted by the Commission, subject to prudence check:

- (i) Liabilities to meet award of arbitration or for compliance of the directions or order of any statutory authority, or order or decree of any court of law;*
- (ii) Change in law or compliance of any existing law:*
- (iii) Deferred works relating to ash pond or ash handling system including ash transportation facility in the original scope of work;*
- (iv) Liability for works executed prior to the cut-off date;*
- (v) Force majeure events;*
- (vi) Liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payment; and*
- (vii) Additional capitalization on account of raising of ash dyke as a part of ash disposal system.*

27.2. In case of replacement of assets deployed under the original scope of the existing project after cut-off date, the additional capitalization may be admitted by the Commission, after making necessary adjustments in the gross fixed assets and the

cumulative depreciation, subject to prudence check on the following grounds:

- (a) The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these Regulations;*
- (b) The replacement of the asset or equipment if necessary, on account of change in law or Force Majeure conditions;*
- (c) The replacement of such asset or equipment is necessary on account of obsolescence of technology; and*
- (d) The replacement of such asset or equipment has otherwise been allowed by the Commission.*

28. Additional Capitalization beyond the original scope:

28.1. *The capital expenditure in respect of existing generating station incurred or projected to be incurred on the following counts beyond the original scope, may be admitted by the Commission, subject to prudence check:*

- (a) Liabilities to meet award of arbitration or for compliance of the order or directions of the any statutory authority, or order or decree of any court of law;*
- (b) Change in law or compliance of any existing law;*
- (c) Force Majeure Events;*
- (d) Any capital expenditure to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies or statutory authorities responsible for national security/ internal security;*
- (e) Deferred works relating to ash pond or ash handling system in addition to the original scope of work, on case-to-case basis:*

Provided that if any expenditure has been claimed under Renovation and Modernisation (R&M) or repairs and maintenance under O&M expenses, the same expenditure cannot be claimed under this Regulation; and

- (f) Usage of water from sewage treatment plant in thermal generating station.*

10. In the subject review petition, the petitioner has referred Regulation 21.3 of the Generation tariff Regulations, 2020 which pertains to capital cost and provides as under:

21.3 The Capital cost of an existing project shall include the following:

- (i) the capital cost admitted by the Commission prior to 1.4.2019 duly true-up by excluding liability, if any, up to last true-up order issued by the Commission;*
- (ii) additional capitalization and de-capitalization for the respective year of tariff as determined in accordance with these Regulations;*
- (iii) capital expenditure on account of renovation and modernization as admitted by*

the Commission in accordance with these Regulations;

- (iv) capital expenditure on account of ash disposal including handling and transportation facility;*
- (v) capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal upto the receiving end of generating station but does not include the transportation cost and any other appurtenant cost paid to the railway; and*
- (vi) capital cost incurred or projected to be incurred by a thermal generating station, on account of implementation of the norms under Perform, Achieve and Trade (PAT) scheme of Government of India shall be considered by the Commission subject to sharing of benefits accrued under the PAT scheme with the beneficiaries.*

Commission's Observations and Findings

11. The petitioner (M/s Jaiprakash Power Ventures Ltd.) has filed this petition for review of Commission's order dated 20.04.2022 passed in petition No. 60 of 2021. This petition is filed under Regulation 40 of the MPERC (Conduct of Business) Regulations, 2016 read with Section 94 of the Electricity Act, 2003.
12. The petitioner has submitted that the capitalization of Wagon Tippler of Rs. 70.84 Crore is part of capital cost of the project and falls under Regulation 21.3 (v) of the Tariff Regulations, 2020. The petitioner has contended that it was entitled to recover the cost of a wagon tippler under the Regulation 21.3 (v) of the Tariff Regulations, 2020 not under the provisions of additional capitalization. However, the Commission had examined the same under Regulation 27.1 and dismissed this claim in its true up order for FY 2020–21. The petitioner has mentioned following grounds for review in the subject petition:
 - i. That, the Commission while considering capitalization of wagon tippler has observed that such additional capitalization does not fall under Regulation 27.1 of the MPERC Tariff Regulations, 2020.
 - ii. That, while the Petitioner in response to a specific query in this regard, had referred to Regulation 26 for installation of wagon tippler, the Commission instead considered the same under Regulation 27.1 of the Tariff Regulations, 2020.
 - iii. That, the Commission erred by not appreciating that capitalization towards wagon tippler is allowed under Regulation 21.3 of the Tariff Regulations, 2020 and not as additional capitalization under Regulation 27.1.

- iv. That, Regulation 21.3 of the 2020 Tariff Regulations, 2020 provides that the capital cost of an existing project has to include the capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal upto the receiving end of the generating station but does not include the transportation cost and any other appurtenant cost paid to the railway. In this regard, the petitioner mentioned that the capitalization incurred towards wagon tippler would fall under Regulation 21.3 of the Tariff Regulations, 2020.
 - v. That, impugned Order suffers from error apparent inasmuch as it is per incuriam the provisions of Regulation 21.3. for the purpose of considering the cost of wagon tippler which was part of railway infrastructure. The fact that the Review Petitioner had referred to Regulation 26 is irrelevant.
13. The Nigrie thermal Power Project achieved CoD on 21st February' 2015, therefore, the cut-off date of project's was 31st March 2018, in accordance with provision under Regulations 2015. This cut-off date is undisputed in the present review petition. During the proceeding of petition No. 60/2021, the Commission had provided full opportunity to the review petitioner to justify its claim of additional capitalization towards wagon tippler beyond the cut-off date.
14. During proceedings in the true-up petition No. 60 of 2021, the Commission had sought reply from the petitioner on several issues/queries related to additional capitalization in light of the provisions of the Regulations. Issue-wise response filed by the petitioner has been mentioned in para 35 of the impugned order dated 20th April' 2022. Based on the petitioner's response, it was clear that the petitioner claimed additional capitalization of wagon tippler under Regulation 27.1 of the Tariff Regulations, 2020 in the true up petition for FY 2020-21 in P-60 of 2021. The Commission thoroughly examined the true-up petition and some clarifications were also sought from the petitioner. Based on all the details / documents as well as Annual Audited Accounts for FY 2020-21 filed by the petitioner and in accordance with the Regulations, the Commission had determined true-up of tariff order for FY 2020-21 without allowing additional capitalization towards wagon tippler. The reasons for disallowance were also mentioned in details in the aforesaid true-up order.
15. On perusal of the contents of subject review petition vis-à-vis the true-up order, the Commission has observed the following:
 - i. In true-up petition, the petitioner had claimed total additional capitalization of Rs 72.15 Crore during FY 2020-21. Major portion of such additional capitalization pertains to installation & capitalization of Wagon Tippler of Rs 70.84 Crore (Rs 27.98 Crore towards BOP and Rs 42.86 Crore towards Civil works).

- ii. While claiming the additional capitalization in true-up petition, the petitioner had not mentioned any Regulation under which additional capitalization was claimed. Vide Commission's letter dated 17.01.2022, petitioner was specifically asked to inform the Regulation under which the additional capitalization towards wagon tippler was claimed.
 - iii. In response, by affidavit dated 10.02.2022, the petitioner had submitted that Regulation 26 provides for additional capitalization within the original scope and up to cut-off date and therefore, the expense incurred by JPVL towards additional capitalization should be allowed under aforesaid Regulation.
 - iv. In the aforesaid submission, the petitioner further submitted that the additional capitalization is being made under Regulation 27.1. The petitioner had also invoked Regulation 66 (Power to Relax) mentioning that the Commission has been vested with inherent powers and judicial discretion to relax norms.
 - v. The additional capitalization towards wagon tippler was under the original scope of work but that was capitalized after cut-off date of the project, therefore, this claim was examined by the Commission under aforesaid Regulation 27.1 of the Tariff Regulations, 2020 in true-up petition. On examination it was observed that the claim for wagon tippler was not falling under Regulation 27.1 and this claim was disallowed.
16. Now, in the present review petition, the petitioner is claiming that Regulation 21.3 of the 2020 Tariff Regulations would apply to the petitioner's claim of capitalization of wagon tippler. The petitioner has contended that according to Regulation 21.3 of the 2020 Tariff Regulations, the capital cost of an existing project must include the capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal up to the receiving end of the generating station, but it does not include the transportation cost or any other appurtenant cost paid to the railway. It is pertinent to mention that, while deciding the true-up petition, the Commission had considered the relevant provisions of the Regulations.
17. In accordance with Rule 1 Order 47 of the Code of Civil Procedure (CPC), a person aggrieved by an order may apply for a review under the following circumstances:
- a. On discovery of new and important matter or evidence which after exercise of due diligence was not within his knowledge or could not be produced by him at a time when the order was made;
 - b. An error apparent on the face of the record;
 - c. For any other sufficient reason.
18. In view of foregoing observations, the Commission has noted that claim of review

petitioner towards wagon tippler under additional capitalization had been appropriately dealt in detail by the Commission in the order under review. Further, no new and important matter or evidence is produced in this review petition, nor any error apparent on the face of the record and any other sufficient reason is filed. Therefore, the review of the impugned order on the issue of additional capitalization is not considered. Therefore, the contention of the review petitioner seeking review has no merit.

19. Let us refer to a few judgments passed by the Hon'ble Supreme Court and various High Courts for the scope and effect of review under the CPC:
- i. *The judgment of the Hon'ble Supreme Court in Parsion Devi and Others vs. Sumitri Devi and Others [1997 (8) SCC 715], wherein it was held as under: "Under Order 47 Rule 1 CPC a judgment may be open to review inter alia if there is a mistake or an error apparent on the face of the record. An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be error apparent on the face of the record justifying the Court to exercise its power of review under Order 47, Rule 1 CPC. In exercise of the jurisdiction under Order 47, Rule 1 CPC it is not permissible for an erroneous decision to be "reheard and corrected". There is a clear distinction between an erroneous decision and an error apparent on the face of the record. While the first can be corrected by the higher forum, the latter only can be corrected by exercise of the review jurisdiction. A review petition has a limited purpose and cannot be allowed to be "an appeal in disguise".*
 - ii. *"In the case of Lily Thomas vs. Union of India, (2000) 6 SC 224, it is observed and held that: "the power of review can be exercised for correction of a mistake but not to substitute a view. Such powers can be exercised within the limits of the statute dealing with the exercise of power. It is further observed in the said decision that the words "any other sufficient reason" appearing in Order 47 Rule 1 CPC must mean "a reason sufficient on grounds at least analogous to those specified in the rule" as was held in Chhajju Ram vs. Neki, AIR 1922 PC 112 and approved by this Court in Moran Mar Basselios Catholicos vs Most Rev. Mar Poulouse Athanasius, AIR 1954 SC 526".*
 - iii. *The Hon'ble Madhya Pradesh High Court in Sharda Begam v. Kallu, [2020 SCC On Line MP 2419], decided on 23/10/20 held that: "it is well settled that in the guise of review, a rehearing is not permissible. In order to seek review it has to be demonstrated that order suffers from error apparent on the face of record. The Court while deciding the application for review cannot sit in appeal over the judgment or decree passed by it. The review petitioner cannot be given liberty to readdress the Court on merits because it is not an appeal in disguise where the*

judgment/order is to be considered on merits.”

20. In light of issue examined in preceding paragraphs of this order, it is observed that the issues raised by the review petitioner in the present petition do not fall under any of the above mentioned circumstances articulated in Rule 1 Order 47 of CPC for review in the instant case. Therefore, the subject review petition is not maintainable, hence disposed of and dismissed accordingly.

Gopal Srivastava)
Member (Law)

(Mukul Dhariwal)
Member

(S.P.S Parihar)
Chairman

Date: 13th September' 2022

Place: Bhopal