



TELANGANA ELECTRICITY REGULATORY COMMISSION

'Vidyut Niyantran Bhavan', G.T.S. Colony, Kalyan Nagar, Hyderabad 500 045

O. P. No. 6 & 7 of 2016

Dated 14.08.2025

Present

Sri. Justice Devaraju Nagarjun, Chairman

Between:

1. Southern Power Distribution Company of Telangana Limited,
H. No. 6-1-50, Corporate Office,
1st Floor, Mint Compound, Hyderabad – 500 063.
 2. Northern Power Distribution Company of Telangana Limited,
H. No. 2-5-31/2, Corporate Office, Vidyut Bhavan,
Nakkalagutta, Warangal – 506 001
- ... Petitioners

AND

Telangana Offset Printers Association
6-2-1/7, View Towers,
Opp: Saifabad Police Station,
Lakdikapool, Hyderabad – 500 004.

...Respondent

ORDER

This matter arises from the remand directions of the Hon'ble Appellate Tribunal for Electricity (hereinafter, "APTEL") in Appeal No. 243 of 2016 dated 01.10.2024, whereby the orders of this Commission dated 23.06.2016 in O.P. Nos. 6 & 7 of 2016, were set aside as *non-speaking* and bereft of reasons. The APTEL, inter alia, observed that tariff orders must be reasoned and speaking, so as to comply with the principles of transparency under Section 86(3) of the Electricity Act, 2003. In compliance with the directions of APTEL, the petitions were restored to file, notices were issued to the parties, and hearings were conducted on 11.02.2025, 12.03.2025,

08.04.2025 and 25.04.2025. Learned counsel Ms. Ritika Singhal appeared for the Objector Association, and Sri Mohammad Bande Ali and Sri N. Sreedhar Reddy appeared for the TGDISCOMs.

2. On 08.03.2016 the Southern Power Distribution of Telangana Limited (TGSPDCL) and Northern Power Distribution of Telangana Limited (TGNPDCL) (herein after called as TGDISOCMs) have filed O. P. Nos. 6 and 7 of 2016 for determination of retail supply tariff for the FY 2016-17. The Commission has conducted public hearings on 06.04.2016 and 07.04.2016

3. During the course of hearing, M/s Telangana Offset Printers Association (herein after called as TOPA) a society registered under Telangana Societies Registration Act -2001; established in the year 2013 has raised objection for inclusion of printing presses in the category of LT-II commercial. This Commission has heard the objector association as well as TGDISCOMs in respect of the objection of the objector association in respect of categorisation of printing presses and passed the orders on 23.06.2016. The relevant part of the tariff order in respect of printing presses is found at paragraph 2.38 which runs as under:

“2.38. Change of Category for Offset Printers: Telangana Offset Printers Association has suggested to reclassify printing industry from present LT II-B to LT III-A1 under industrial tariff, as the printing presses are registered under SSI act.

Reply from Licensees: As per the existing tariff order definition the Printing Presses comes under category LT-II Non-Domestic/Commercial. Hence the same has billed as per LT-II tariffs.

Commission's view: The Commission after considering the facts carefully is of the view that offset printing does not qualify under the industry category.”

4. Aggrieved by the said portion of the tariff order dated 23.06.2016, objector association has filed an appeal before the Hon'ble Appellate Tribunal for Electricity (ATE) in Appeal No. 243 of 2016. The Hon'ble APTEL has disposed of the appeal on 01.10.2024 with the following directions:

“16. In the instant case, we have already noted that both the orders dated 30th March, 2011 as well as the impugned order of the Commission are bereft of any reasons and thus non-speaking orders. We feel it intensely regrettable

that the Commission, while passing impugned order, has, for the reasons best known to it, chosen not to refer to the objections submitted by the Appellant's Association and to discuss the same. Such a cryptic order cannot be sustained. The absence of reasons has rendered it not sustainable. We are of the firm view that passing of such non-speaking orders by the State of Commission like the present one needs to be deprecated so as to send a clear message to the Commissions that the orders passed by them need to be well-reasoned as well as speaking orders.

17. Hence, the impugned order of the Commission cannot be sustained. The same is hereby set aside. Accordingly, the case is remanded back to the Commission with the direction to pass a fresh speaking / reasoned order after hearing the parties. The needful shall be done by the Commission within two months from the date of this order positively."

5. On receipt of above mentioned orders of Hon'ble APTEL, this Commission has restored O. P. Nos. 6 and 7 of 2016 back to its file and were taken up for hearing. The petitions came up for hearing on 11.02.2025, 12.03.2025, 08.04.2025 and 25.04.2025.

6. The objections and additional objections filed by TOPA, in brief are as under:

i. In the year 2012, the then APCPDCL, has proposed category change for newspaper printing units from prevailing LT II (B) to LT III (A) in O. P. No. 02 of 2011. The same was approved in the tariff order dated 30.03.2011 to be made applicable from 2012-13.

ii. The printing industry was recognized as a Small Scale Industry (SSI) as per Circular No. 2(3)91-SSI Board Dt: 30th September, 1991 (Annexure-1), and that as per another notification bearing No.2(3)/91-SSI Board Dt. 3rd January'1992, (Annexure-2) it was clarified that printing press was eligible to registered as Small Scale Industry (SSI).

iii. That as per circular issued by Additional Development Commissioner D. O. No. 2(3)11/2007 - MSME POL (Annexure – 3) vide Para V read with Para VI, the printing activities came to be Registrable as SSSBE's wherein the eligibility for treatment on par with industrial activity was not altered. That the activities of Printing Press can be registered either as manufacturing

Enterprise or Service Enterprise (or both) under MSMED Act 2006 depending upon the type of activities and the certificates issued after enactment of MSMED Act 2006 was actually a continuation of the certificate issued for SSI units.

iv. That on account of categorising printing presses in LT-II, running a printing industry has become unviable since the whole process involves several intermediary steps and in all the stages of processing of printing the cost of energy, as an input cost, will have a cascading effect on the total cost of production. Consequently, printing business has dwindled and several printing presses have closed down and many are struggling for survival.

v. In neighbouring states like Karnataka, Kerala and Tamil Nadu the tariffs for the printing industry is Industrial Tariff and that present tariff of printing press above 500 unit consumption in Telangana is almost 50% higher than the LT Industrial Tariff

vi. That this Commission in its Tariff order for FY 2024-25 dated 28.10.2024, Tariff category for Printing Industry has been brought back to LT-III: Industrial category

vii. That the then licensee APCPDCL in its petition bearing O.P. No. 2 of 2011 proposed change of category of printing presses from LT III-A1 (Industry) to LT II (B) (non-domestic/commercial) without any authority or authorization by the State Government. We rely upon the judgment of Apex Court in Southern Power Distribution Power Company Limited of Court in Andhra Pradesh Limited (APSPDCL) & Anr Vs M/s Hinduja National Power Corporation Limited & Anr (Civil Appeal No. 1844 of 2020). Wherein the Apex court has held as under:

"100. Undisputedly the Appellant Discoms are instrumentalities of the State and as such, a State within the meaning of Article 12 of the Constitution of India. Every action of a State is required to be guided by touchstone of non-arbitrariness, reasonableness and rationality. Every action of the State is equally required to be guided by public interest. Every holder of public office is a trustee, whose highest duty is to the people of the country. The Public Authorities therefore required to exercise powers only for the public good."

viii. That in the entire scheme of Electricity Act-2003 and various Regulations issued by the Hon'ble Commission under Section 181, no definition is available for the word "Commercial". Petitioner Licensee arbitrarily proposed re-classification without any rationale or the approval of the State Government.

ix. That the printing industry cannot be classified as Commercial even as per the Section 2(5) of Telangana Shops and Establishments Act, 1988 and that there is no notification issued by Governments declaring Printing Industry as Commercial Establishment in terms of S-5 of Telangana Shops and Establishments Act, 1988.

x. That Telangana Government has issued MSME Policy -2024 with a view to support MSME sector in the State, by way of providing necessary infrastructure thereby inclusion of printing activity as commercial activity would be counter productive and contrary to the policy of the Government and provisions of MSMED Act, 2006.

xi. That Industries and Commerce (FP&MSME) Department has issued G.O. Ms. No. 16, dated: 18-09-2024 promulgating New MSME Policy Guidelines with an objective of encouraging MSME engaged in Manufacturing or Service activities in the State. Hence TGDISCOMs are required to implement the Government policies in letter and spirit.

7. After remanding of the matter by the Hon'ble APTEL vide its order dated 01.10.2024 passed in Appeal No. 243 of 2016, the following written submissions were brought on record by TOPA during the hearing dated 25.04.2025.

i. That the Offset Printing Press involves manufacturing activity and it cannot be considered as a commercial activity. The Hon'ble APTEL in the matter of HPCL v. TNERC and Anr., (Appeal No. 149 of 2018) in para 25 noted that the essential test for determining whether a process involves manufacturing is "*whether the goods are transformed into something different and/or new after a particular process and such goods being marketable as such. Where the goods remain essentially the same even after that particular process, manufacture of goods cannot be said to have taken place.*" Further, the Hon'ble Supreme Court in the matter of in para 31 of Satnam Overseas

Ltd. V. CCE, reported in (2015) 13 SCC 166, has observed that where the essential character of the product does not change there is no manufacturing.

ii. That, the entire process amounts to manufacturing since the outcome of the process is a new product which is completely distinct and separate from the initial product. Accordingly, offset printing presses cannot be classified in a category which only caters to commercial activities.

iii. That the offset printing press is completely distinct from other entities/ consumers categorized under the LT II (B) (Commercial) tariff category.

iv. The Hon'ble APTEL in the matter of Association of Hospitals v MERC & Anr., (Appeal No. 110 of 2009 and batch) in paras 47 to 54 has held that the discretion to be exercised by the State Commission under Section 62(3) of the Electricity Act, 2003 *"must be exercised in a proper manner having regard to all relevant facts and circumstances to ensure that no undue preference is given to any consumer and no discrimination is made against any consumer"*. The Hon'ble APTEL further (para 54) noted that the State Commission erred by putting an entity in a category, with entities whose purpose for requirement of power is different.

v. It is also pertinent to mention that this Hon'ble Commission at page 208 of the Tariff Order dated 23.06.2016 has noted that *"Industrial purpose shall mean, supply for purpose of manufacturing, processing and/or preserving goods for sale, but shall not include shops, business houses, offices, public buildings, hospitals, hotels, hostels, choultries, restaurants, clubs, theaters, cinemas, bus stations, railway stations and other similar premises, notwithstanding any manufacturing, processing or preserving goods for sale."*

vi. It is thus clear that this Commission has specifically mentioned that industrial purpose shall include manufacturing. Further, while categorically excluding certain activities from the category of industrial purposes, this Commission has not excluded Offset Printing Press.

8. Finally, TOPA has prayed as under:

I. To order re-classification of printing industry from the existing LT II-B to LT III for Manufacturing and Service units registered under MSMED Act - 2006 for the years from 2016 onwards and extend benefits of Industrial tariffs.

- II. To direct the Southern Power Distribution Company of Telangana Limited (TGSPDCL) and The Northern Power Distribution Company of Telangana Limited (TGNPDCL) refund difference amount between Commercial tariff and Industrial tariffs for the years 2016-17 up to 2023-24, through adjustments in the future bills.
9. The submissions of TGDISCOMs in brief are as under,
- i. That as per clear definition given in the Tariff Order 2008-2009 by the then APERC until 2013 and later this Commission, the Printing Presses were continued to be billed under LT Category - II. However, the re-categorization of the Printing Press under LT Category III - Industry by the Commission vide Tariff Order for 2024-2025 w.e.f 01.11.2024 is unilateral, without hearing the submissions of the TODISCOMs which caused serious financial implications on the Licensees which are already facing financial losses.
 - ii. That all the MSMEs cannot be put under one basket for Levying a uniform tariff across as their activities, purpose, load profiles, consumption patterns and energy requirements are different. Hence, the classification of MSMEs by the Central Government, is not binding upon the utilities or the Electricity Commission which function on the principles of Electricity Act.
 - iii. That the MSMED Act, 2006 does not mention about the electricity tariffs or any incentives in the power tariffs for the MSME and is not binding on the Electricity Commission; The classification done by the Central Government has a different connotation where the Small Scale Service business (SSSBs) includes consultancy services, advertisement services, software development apart from printing press to mention a few
 - iv. That the classification under the Electricity Act will be done considering their level of voltage, contracted demand, consumption pattern, nature of activity i.e. industry, agriculture, commercial etc. Hence the same grouping of consumers under various other acts may not hold good under the Electricity Act as the perspective and the underlying principles are different to each other and the same class of consumers can have different tariffs at different voltages depending upon their nature of requirement as per the Electricity Act.

v. That the newspaper printing units are categorized under HT-I Industry or LT-III Industry and all other printing units are categorized under HT II Others or LT II Non-Domestic/Commercial in the Tariff Order for Retail Supply Tariffs for FY2016-17. The News Paper Printing caters to the need of mass communication and thus categorized as Industry whereas Offset Printing is a commercial activity. The newspaper printing units have segregated loads pertaining to printing and other than printing viz., marketing, purchases and sales department, Advertisements, Human Resources, Finance and Administrative offices. The power supply extended by Distribution Company under Industrial Category to the newspaper printing units is being used exclusively for printing only.

vi. That there is no rule or legislation suggesting or imposing same tariff across India in all the States. Each state has different categorization of consumers catering to the needs and requirements of the state. There is no uniformity in the Tariff structure across the states and hence comparison with other states on a particular class of consumers is incorrect. The Tariff is dependent on many varied factors, requirements, resources etc. hence the same tariff cannot be arbitrarily predetermined for all the States and Union Territories.

10. Heard both sides and perused the records. The point that falls for the consideration of this Commission is whether the category of offset printers can be changed from LT-II (Non-Domestic/Commercial) to LT-III Industry in the tariff order for FY 2016-17 passed by this Commission on 23.06.2016.

11. The TOPA has submitted that originally from the beginning the printing presses were categorized in LT-III Industry, however in the tariff order for the FY 2011-12, on the request of the Discoms the Commission has changed the category of the printing presses from LT-III Industry to LT-II Non-Domestic/ Commercial. However, on verification of the records it is found that there is no basis for the submissions of TOPA that until 2010-11 the printing presses were categorized under LT-III Industry. As per the records since beginning the printing presses were categorized under LT-II (Non-Domestic/Commercial) category until this Commission changed the category of the printing press activity for the first time from LT-II (Non-

Domestic/Commercial) to LT-III industry category for the FY 2024-25 in the tariff orders passed by this Commission on 28.10.2024. Even otherwise if the printing presses were in LT-III industry category previously it does not mean that the same has to be restored back. Further the tariff orders of FY 2011-12 have not been challenged either by TOPA or any other person.

12. It is submitted by TOPA that in the FY 2011-12, the then Commission has changed the category of newspaper printing from LT-II Commercial to LT-III Industry and since the printing presses also does the similar activity the same benefit has to be extended to the printing presses also. In so far as newspaper printing units are concerned as per the request of the APCPDCL the then APERC has changed the category of newspaper printing units from LT-II Nondomestic/Commercial to LT-III Industry in the tariff order for FY 2011-12. The TOPA cannot claim similar relief to the printing presses as well, since the reasons for which the newspaper printing units are being levied the tariff in Cat-III Industry are altogether different which are clearly mentioned in the said tariff order itself. The News Paper Printing is meant for disseminating the news across the state thereby the printing costs shall be marginal and hence it may not be equated with commercial activity.

13. According to TOPA, the printing presses come under small scale industries activity as per the definition of SSI and now under MSMED Act, 2006 thereby the printing presses have to be categorized under LT-III industry category. It is true that the activities of Printing Press can be registered either as manufacturing Enterprise or Service Enterprise under MSMED Act 2006 depending upon the type of activity. Further all the MSMEs cannot be treated as one for levying the tariffs. It depends upon their activities, purpose, load profiles, consumption patterns and energy requirements are different. The categorization of the printing presses as small-scale industry either by MSMED Act 2006 or any other enactment is for different implications and purposes and that cannot be a basis to claim for change of category of printing presses to LT-III industry category in the tariff order for the FY 2016-17 Further there is no provision in MSMED Act, 2006 specifying the electricity tariffs or incentives to be given to the projects under MSMED Act.

14. It is submitted by TOPA that in the neighboring states like Karnataka, Kerala and Tamil Nadu, the printing industry is considered as industrial activity and thereby

the printing presses were categorized under LT-III industry. As rightly submitted by the TGDISCOMs, the printing presses cannot be categorized in LT-III industry as in the states like Karnataka, Kerala, Tamil Nadu etc., the printing presses are being levied in the tariff of industry. There is no provision in the Electricity Act, 2003 or any other enactment or guidelines of any competent authority that in across the India in all the states the categorization for the purpose of levying of tariff shall be the same. Different states will have different categories and each category will have different tariff depending upon various circumstances, as the designing of the tariff depends on various factors.

15. Other serious argument of the TOPA is that this Commission in the tariff order for the year FY 2024-25 dated 28.10.2024, the printing presses were included in the category of LT-III Industry. It is true that in the tariff order for the FY 2024-25 and also in the tariff order for the year FY 2025-26, this Commission has included the printing presses in the category of LT- III Industry. Learned counsel appearing for the TGDISCOMs have submitted that during the FY 2024-25, the TGDISCOMs have not proposed change of change of category of the printing presses from LT-II Commercial to LT-III Industry and that even the printing presses have also not submitted any application to that extent. It is also submitted that the then Commission has unilaterally changed the category of the printing presses to LT-III Industry ignoring the serious financial implications on the TGDISCOMs.

16. In so far as tariff order for FY 2024-25 are concerned, the TGDISCOMs have requested this Commission not to alter the tariff which was passed for the FY 2024-25 accordingly the tariff order for the year 2025-26 was passed without any changes. Further, if at all the then Commission has changed the tariff to the printing presses from LT-II Commercial to LT-III Industry without request from anybody and if the TGDISCOMs are aggrieved of the same, an appeal should have been filed against the said order. Even otherwise merely because in the tariff orders for FY 2024-25 and tariff order FY 2025-26, the printing presses were included in the category of LT-III Industry, the TOPA cannot contend that even in the tariff order for FY 2016-17, the printing presses shall be considered as industry. The principle “tempus regit actum” (time governs the act) mandates that tariff classification be determined by the law and facts prevailing in that financial year. The decision in later tariff years (2024-25,

2025-26) to extend industrial tariff to printing presses was based on contemporary policy considerations, which cannot be retrospectively applied to FY 2016-17 absent a change in definition or statutory mandate.

17. It is submitted vehemently that offset printing involves manufacturing activity and not a commercial activity, since the outcome of the said process is a new product which is completely distinct and separate from the initial product. It is further submitted that Hon'ble APTEL in the matter of HPCL v. TNERC and Anr., (Appeal No. 149 of 2018) in para 25 noted that the essential test for determining whether a process involves manufacturing is "*whether the goods are transformed into something different and/or new after a particular process and such goods being marketable as such. Where the goods remain essentially the same even after that particular process, manufacture of goods cannot be said to have taken place.*" Further, the Hon'ble Supreme Court in the matter of in para 31 of Satnam Overseas Ltd. V. CCE, reported in (2015) 13 SCC 166, has observed that where the essential character of the product does not change there is no manufacturing.

18. Various enactments have given clear definition as to what constitutes as industrial activity and which activity can be categorized as Commercial activity. The Industrial Dispute Act and Shops and Establishment Act have different definitions of the Industry. However, the Electricity Act 2003 did not define either the Commercial activity or the Industrial activity. The Electricity Act, 2003 empowered this Commission to design the tariff into various categories depending upon various factors. Even if the activity of printing press amounts to industrial activity as per the definition of any enactment, same cannot be taken into consideration for categorization of the printing presses in the LT-III Industry in the tariff orders. In order to categorize the activity of printing presses into LT-III industry, either there shall be a provision in the Electricity Act, 2003 or this Commission should have defined the activity of the printing presses as industrial activity, either in regulations or in the tariff orders.

19. Admittedly, there are no regulations of this Commission defining the printing activity as industrial activity. However, since beginning of formation of this Commission in the year 2014 in all the tariff orders though it has been specifically mentioned to whom the tariff LT-III industry is applicable, since TOPA has been

challenging the tariff order for FY 2016-17 dated 23.06.2016, it is relevant to see to whom the tariff of LT-III industry is applicable.

"LT-III: Industry

Applicability

9.18 The tariffs are applicable for supply of electricity to Low Tension Industrial consumers with a Contracted load of 75 kW/ 100 HP and below. Industrial purpose shall mean, supply for purpose of manufacturing, processing and/or preserving goods for sale, but shall not include shops, business houses, offices, public buildings, hospitals, hotels, hostels, choultries, restaurants, clubs, theaters, cinemas, bus stations, railway stations and other similar premises, notwithstanding any manufacturing, processing or preserving goods for sale.

9.19 This tariff will also apply to;

- i. Water Works & Sewerage Pumping Stations operated by Government Departments or Co-operative Societies and pumpsets of Railways, pumping of water by industries as subsidiary function and sewerage pumping stations operated by local bodies and Drinking Water filtering plants using only Reverse Osmosis (RO) process.*
- ii. Workshops, flour mills, oil mills, saw mills, coffee grinders and wet grinders, Icecandy units with or without sale outlets, Goshalas, grass cutting and fodder cutting units.*
- iii. The Information Technology (IT) units identified and approved by the Consultative Committee on IT Industry (CCITI) constituted by GoTS.*
- iv. Newspaper printing units.*
- v. Poultry Farming Units.*
- vi. Pisciculture and Prawn culture units.*
- vii. Mushroom production units, Rabbit Farms, Sheep Farms and Goat Farms other than those coming under LT-IV with load exceeding 10 HP.*
- viii. Floriculture in Green Houses.*
- ix. Sugar cane crushing."*

20. On careful perusal of above applicability in respect of LT-III Industry given by this Commission in Tariff orders for FY 2015-16 and for FY 2016-17 (since set aside) the printing presses will not fall under the category of industry and that since there is

no other category specifying the printing presses, the same is categorized under LT-II (Non-Domestic/Commercial). Therefore, the issue is not whether the activity of printing presses can be considered as industrial activity or commercial activity, but the issue is whether the printing presses can be included in the category of LT-III industry for the collection of the electricity tariff. Therefore, even if the activity of the printing presses can be defined as industrial activity as per the definition under any of the enactment, still the TOPA cannot claim to include the activity of the printing presses under the category of LT-III industry. On going through the list of activities which are included under LT-III industry category in the successive tariff orders, it is clear that not all industrial activities were included in LT-III industrial category. Though, there are hundreds of activities that can be defined as industrial activity still the Commission consciously has chosen to limit only certain activities for inclusion under the category of LT-III industry. And therefore the TOPA cannot claim that since their activity squarely falls under the definition of industry, the printing presses shall be included in LT-III industrial activity.

21. The categorization of various activities and sectors for the purpose of collection of tariffs will have to be done by this Commission as per section 62(3) of Electricity Act, 2003 which runs as under:

"Section 62. (Determination of tariff): --- (1) The Appropriate Commission shall determine the tariff in accordance with the provisions of this Act for –

.....

(3) The Appropriate Commission shall not, while determining the tariff under this Act, show undue preference to any consumer of electricity but may differentiate according to the consumer's load factor, power factor, voltage, total consumption of electricity during any specified period or the time at which the supply is required or the geographical position of any area, the nature of supply and the purpose for which the supply is required."

22. Therefore as per Section 62(3) of the Electricity Act, this Commission has got all the powers to design the tariff and to give preferential treatment to any consumers basing on the load factor, power factor, voltage, the total consumption of electricity given specified period or the time at which this supply requires and also basing on the geographical position of the area and other connected aspects. Accordingly,

while designing the tariff this Commission will take into account all the circumstances and categorize various activities. Section 62(3) empowers this Commission to differentiate tariffs based on various factors including nature of supply and purpose of consumption, but such discretion must be exercised having regard to relevant facts prevailing during the tariff year. Therefore, this Commission with wisdom has directed the TGDISCOMs to levy LT-III industrial tariff to the printing presses activity for the FY 2024-25 and FY 2025-26. Therefore, it all depends upon the circumstances prevailing at the time of designing the tariff in each and every financial year.

23. In view of the above, the prayer of the TOPA for retrospective re-categorization of printing presses from LT-II (Commercial) to LT-III (Industrial) for FY 2016-17 is without merit. Accordingly, the printing press activity cannot be changed from existing LT-II Commercial to LT-III Industry in the tariff order for the FY 2016-17. Consequently, even in the tariff orders for the year FY 2016-17 to FY 2023-24 also the activity of the printing presses cannot be changed from LT-II Commercial to LT-III Industry.

Accordingly, this petition is dismissed. Consequently, the tariff order for FY 2016-17 dated 23.06.2016 passed by the then Commission stands restored.

This order is corrected and signed on this the 14th day of August, 2025.

Sd/-

(Dr. JUSTICE DEVARAJU NAGARJUN)

CHAIRMAN

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