



**THE UTTAR PRADESH ELECTRICITY REGULATORY COMMISSION
LUCKNOW**

Case No. 103/2019

QUORUM

Shri Arvind Kumar, Chairman

Shri Sanjay Kumar Singh, Member

IN THE MATTER OF

Non-compliance of Consumer Grievance Redressal Forum order dated 23/09/2019
in Appeal no. 53A/2019.

AND

IN THE MATTER OF

Shri Surendra Kumar Gupta, S/o Late Hukum Chandra Gupta, B-602, Padam Pride,
Sector 16B, Aavas Vikas Parishad, Sikandra, Agra. Petitioner

VERSUS

M/s Riddhi Siddhi Build Well Ltd., Hall No.-1, Second Floor, Padam Plaza, Sector
16B, Aavas Vikas Parishad, sikandra, Agra, dist.- Agra.Respondent

ORDER

(DATE OF HEARING: 14.05.2025)

1. The Petitioner has filed a complaint before the Commission under section 142 of the Electricity Act, 2003 regarding non-compliance Consumer Grievance Redressal Forum Order dated 23.09.2019 in the matter of Shri Surendra Kumar Gupta V/s Riddhi Siddhi Build Well, Agra in Appeal no. 53A/2019.

2. The operative part of the CGRF's Order dated 23.09.2019 is quoted below:

“परिवादी का परिवाद चाहे गये अनुतोष के लिए इस प्रकार निस्तारित किया जाता है कि:-

विपक्षी रिद्ध सिद्धि बिल्ड वेल आगरा को आदेशित किया जाता है कि परिवादी के फ्लेट बी 602 पदम प्राइड सैक्टर 16 बी आवास विकास परिषद, सिकन्दरा आगरा में विपक्षी द्वारा दी गयी विद्युत

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आपूर्ति हेतु ली गयी सिक्वोरिटी धनराशि पर प्रतिवर्ष देय व्याज को उसके विद्युत बिल की धनराशि में समायोजित करते हुए विद्युत आपूर्ति का विद्युत मूल्य भुगतान प्राप्त करें। विद्युत प्रदाय संहिता, 2005 के खण्ड 4.20 (I) का अनुपालन किया जाय।

विलिडिंग के कॉमन ऐरिया में प्रयुक्त विद्युत ऊर्जा पर परिवादी फ्लैट धारक से जी0ए0टी0 न लिया जाय। इस हेतु भारत सरकार के वित्त मन्त्रालय के राजस्व विभाग के सर्कुलर 34/8/2018 – जी0एस0टी0 दिनांक 01.03.2018 का अनुपालन किया जाय।

विद्युत आपूर्ति के लिए परिवादी से ली गयी सिक्वोरिटी धनराशि को केवल परिवादी की सहमति के आधार पर ही मेन्टीनेन्स के लिए बनाई गयी सोसाइटी A2 एस्टेट मेनेजमेंट कम्पनी के फण्ड में डाला जाय, अन्यथा विद्युत प्रदाय संहिता, 2005 के खण्ड 4.20 (i) व (I) का अनुपालन करके इस सम्बन्ध में प्रक्रिया अपनाई जाय।”

3. During the previous hearing on 29.06.2022, the Respondent had submitted that he would return the security amount deposited by all the residents of society and shall also submit his reply in the matter of GST on the electricity consumed in the common area within 15 days. The Commission had kept the penalty on M/s Riddhi Siddhi Build Well Ltd in abeyance and had decided to take the final call based on their submission.

4. M/s Riddhi Siddhi Build Well Ltd in their submission have stated that identical situation has been dealt in advance Ruling pronounced in the case of M/s Prestige South Ridge Apartment Owners' Association (GST AAR Karnataka) Advance Ruling No. KAR ADRG 42/2019 dated 17.09.2019, wherein the instant issue has been dealt with and for which the answer given by the authority is as under: -

"The Electricity charges paid to BESCO for power consumed towards common facilities and separately recovered from members is liable to GST as consideration received for the supply of maintenance services to the members."

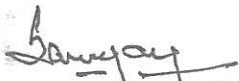
5. During the present hearing, Shri Pankaj Tiwari represented M/s Riddhi Siddhi Build Well Ltd, whereas M/s Torrent Power Ltd. was represented by Shri Gyanendra Agrawal and counsel Shri Isar Hussain. Shri Gyanendra Agrawal submitted that they had conducted a survey as per the mandate of the 13th amendment to the



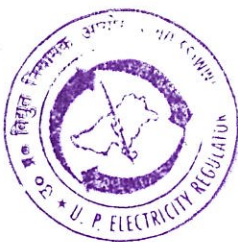


Supply Code, 2005 wherein, more than 51 percent of the owners had opted for retaining the single point connection.

6. The Petitioner submitted that M/s Riddhi Siddhi Build Well Ltd should be restrained from charging the GST on the electricity consumption of the common area as per the Order of the CGRF dated 23.09.2019. The Commission directs Shri Gyanendra Agrawal to provide samples of the electricity/maintenance bills being served to the residents and to check if the common area electricity charges are being shown and charged separately in that bill. The Commission further directs Shri Gyanendra Agrawal to examine the provisions relating to the levy of GST on the electricity consumption of the common area and make their submission within two weeks. Next date of the hearing shall be fixed after the submission in this regard has been made.


(Sanjay Kumar Singh)
Member

Dated: 22.05.2025
Place: Lucknow




(Arvind Kumar)
Chairman