TAMIL NADU ELECTRICITY REGULATORY COMMISSION

(Constituted under section 82 (1) of the Electricity Act, 2003)
(Central Act 36 of 2003)

PRESENT:-

Thiru.M.Chandrasekar .... Chairman

Dr.T.PrabhakaraRao .... Member

and

Thiru.K.Venkatasamy .... Member (Legal)

S.M.P. No.2 of 2012

Tamil Nadu Generation and
Distribution Corporation Ltd.
Rep. by Chairman and Managing Director

… Petitioner
(ThiruM.Gopinathan
Standing Counsel for the Petitioner)

Vs.

Thiru D.R. Subbaian and
Thiru Syed TajudeenMadani ….. Respondents
(Adv. Sathyamoorthy for R1
Adv. Lakshmi Narayanan
and Adv. Avinash for R2)

Dates of hearing: **17-04-2012; 28-09-2012; 28.11.2012; 13-12-2012; 31-01-2013; 19-03-2014; 04-04-2014; 23-04-2014; 23-06-2014; 14-07-2014; 29-12-2014; 25-09-2018, 23-07-2019; 06-08-2019; 27-08-2019 and 05-09-2019**

Date of Order: **01-10-2019**

ORDER

The Madurai Bench of the Hon'ble Madras High Court in its order dated 9.11.2011 in W.P.(MD) No.12587 of 2010 and M.P.(MD) Nos.1 and 2 of *2010 inter alia* directed as follows;-

"*Within 4 weeks of receipt of a copy of court order, the first respondent shall apply to the TNERC under section 86(1) of the Electricity Act, 2003, for a clarification as to whether a classification between Advocates having consultation rooms in their own residences and Advocates having consultation rooms in other places should be a reasonable classification and as to whether it would be fair to place the former category of Advocates under Tariff 1A and latter category of Advocates under Tariff-V".*

2. Based on the above directions of the Hon'ble High Court, the Chairman-cum-Managing Director, TANGEDCO has sought a clarification from this Commission in Lr.No.Dir/F/CFC/TANGEDCO/TF-Cell/EE/F.General/D.No.19/2012 dt. 18.01.2012. The said letter of TANGEDCO, seeking clarification has been treated as a Suo Motu Petition by this Commission. Further, in W.P.No.9067 of 2004 and W.P.M.P. No.10573 of 2004 filed by Thiru. D.R. Subbaian, the Hon'ble High Court of Madras disposed of the writ petition with a direction to TNEB to approach the Commission for clarification with regard to tariff applicable to the petitioner. The matter thus stands before this Commission for clarification.

3. The second respondent in his counter affidavit dated 20.09.2013 would submit that profession means vocation or occupation requiring special advanced education, knowledge and skill and it is purely intellectual skill and commerce means intercourse for the purpose of trade in any of its forms including transportation, purchase, sale and exchange of commodities between citizens of different places in the same State or Country. Further, this respondent would submit that profession

involves certain amount of skill as against commercial activity, in commercial activity. In profession it is strictly use of skill activity or his mental talent unlike business activities. In commercial, one works for gain or profit. In profession, one works for his livelihood not for profit. He also submitted that having consultation room in his home or in separate place cannot come under any definition of commercial activity. Further, giving opinion, having discussion with clients and consultation with clients not at all come under the ambit of commercial activity. Hence, the above professional activities shall not be construed as commercial one. On the basis of above, levying commercial charges on the professional places is liable to re-classify as domestic tariff and treating the professional places as domestic one and not as a commercial establishment and this view has been upheld by Hon'ble High Court of Madras in KanagasabaiVs Superintending Engineer, T.N.E.B., in [2011 4 CTC 179].

4. The second respondent has again in his counter affidavit dated 21.9.2012 has submitted as follows;

> *"(i) Neither the Tariff Order nor the Electricity Department have taken into consideration the fact that consultation rooms are located in residential buildings or elsewhere without any commercial activity being carried on in that part. In cities, the complexes either have residential portions at the ground floor or upper floors and separate meters for domestic usage are fixed. Just because residences are located in commercial complexes they are not charged at commercial tariff.*
>
> *(ii) With expanding of all professions, including that of doctors, lawyers, auditors and engineers, many hail from villages and they cannot be expected to own buildings at towns and cities. Necessarily they have*

to occupy a rented portion at commercial or other complexes. Thus an upcoming professional cannot and should not be penalized by claiming the usage as commercial. Even the order of the Ombudsman has allowed consultation rooms upto 200 Sq.Ft. area to be assessed at residential tariff. Whether in 200 sq.ft. or more, what is practiced is consultation. It is not known what is the yardstick used to fix the 200 sq.mts.

(iii) Further, the Hon'ble High Court in its orders passed in W.P.(MD) No.12587 of 2010 Madurai Bench of the Madras High Court, has admitted that the matter has been referred to the Full Bench of the Supreme Court. The Division Bench also in its orders in W.A. (MD) No.240 of 2012, Madurai Bench of the Madras High Court, seems to have ignored this aspect. While the Supreme Court is seized of the matter, this Hon'ble Regulatory Authority should desist from passing any order as it may be contrary to orders that may be passed later by the Hon'ble Supreme Court.

(iv) Only in statutes, retrospective provisions can be made. Without prejudice , it is submitted that any order that may be passed by this Hon'ble Forum can be only prospective and cannot be retrospective. Thus, the condition regarding the paying of past dues does not arise."

5. The second respondent in his objection filed on 28.02.2013 has prayed that the tariff should be the same to all consultation offices of advocates wherever they are situated / located.

6. The petitioner / TANGEDCO has filed a copy of the relevant Tariff Schedules of Tariff Order dated 15.03.2003, 31.7.2010, 30.03.2012, 31.07.2010 and 30.03.2012and relevant provision of MERC on 31.01.2013 and submitted that TANGEDCO has been levying Electricity Charges to all consumers as per the Tariff Orders issued by the Commission and the present issue has been settled by the apex court in its order dated 27.10.2005 in C.A.No.1065 of 2000.

7. We have heard the elaborate arguments made by the Learned Counsels on behalf of 1st and 2nd respondents and also the arguments made by the Learned Standing Counsel for the petitioner, TANGEDCO.

8. The Learned Counsel for the 1st respondent would submit that the term "profession" is different from "commercial". He has submitted that a professional activity must be an activity carried on by an individual by his personal skill and intelligence and whereas his commercial activity there involves trade in all forms including transportation, purchase, sale and exchange of commodities between citizens of same country or citizens of other countries and basically an element gain or profit is present. He has also pointed out that in a profession, the individual works for his livelihood using his skill and intelligence. In support of his argument, he has cited the decision of the Hon'ble Supreme Court in Madhya Pradesh Electricity Board Vs Shiv Narayanan [reported in (2005) 7 SCC283] and sought to argue that merely because the consumption of electricity is not considered to be for non-domestic purpose, such consumers cannot be charged at the rate applicable to the commercial user.

9. The Learned Counsel for the first respondent, would also submit that the office of Chartered Accountant is not a commercial establishment and in support of his argument, he cited the decision of the Maharastra Electricity Regulatory Commission in Case No.1 of 1999 dated 5.5.2000, the decision of the Hon'ble Andhra Pradesh High Court in SVG Ratna Gupta Vs State of A.P. and the decision of the State Consumer Redressal Commission, Madras in A.P.No.656 of 93 dated 7.3.1994.

10. The Learned Counsel for second respondent in his arguments would submit the following points to classify the office of the advocate under domestic category for levy of electricity charges.

(i) *The issue that had to be addressed is whether the classification between an Advocate's office in a rented place and residential place is reasonable. The Single Judge of Hon'ble Madurai Bench, Madras High Court in W.P.(MD) No.12587 / 2010 dated 9.11.2011 observed in paragraph-20 that in any case, there is no rationale behind limiting the application of Tariff-I-A only to those Advocates having consultation rooms in their own residences and not extending the same benefit to those having consultation rooms in the residences of other people. While it may be possible to distinguish a consultation room located in a residential building from a consultation room located in a non-residential one, the distinction sought to be made on the basis of ownership cannot be accepted.*

(ii) *It is respectfully submitted that the tariff should be the same for all consultation offices of Advocates irrespective of where it is situated and there shall not be any classification between Advocates having consultation office in other places.*

(iii) *The legal profession is not a commercial activity. Rather it is a profession, as distinct from business, trade or commerce. The service of an Advocate is based on specialized knowledge, skills and experience, which are very person-specific. Thus, it is treated as 'professional service'.*

(iv) *The lawyer's office is not a commercial establishment. The lawyer's run a noble profession. They only use their office as a measure to instruct the public of their rights. They do not vend products. In V.Sasidharan Vs. M/s.Peter and Karunakar and ors AIR 1984 SC 1700, which arose under The Kerala Shops and Commercial Establishments Act, the Hon'ble Supreme Court held that a lawyer's office cannot be construed as a commercial establishment. But the said decision was with reference to the definition of the expressions "commercial establishment" and "establishment" appearing in Section 2(4) and (8) of the Kerala Act.*

(v) *The Division Bench Judgment of Hon'ble Madhya Pradesh High Court in Shiv Narayan and another Vs.*

Madhya Pradesh Electricity Board & Ors., AIR 1999 MP 246, held that classification of Advocate under the heading "Commercial" for payment of consumption of electricity energy at commercial rate is arbitrary, irrational and ultra vires of Article 14 of Constitution of India.

(vi) *The Hon'ble Supreme Court in Madhya Pradesh Electricity Board and Ors. Vs Shiv Narayan and Anr. (2005) 7 SCC 283, made the following observation:*

> *"A professional activity must be an activity carried on by an individual by his personal skill and intelligence. There is a fundamental distinction, therefore, between a professional activity and an activity of a commercial character. The word 'commerce' is a derivative of the word 'commercial'. The word 'commercial' originates from the word 'commerce'. The expression 'commerce; or 'commercial' necessarily has a concept of a trading activity. Trading activity may involve any kind of activity, be it a transport or supply of goods. Generic term for almost all aspects is buying and selling. But in legal profession, there is no such kind of buying and selling not any trading of any kind whatsoever. Therefore, to compare legal profession with that of trade and business is far from correct approach and it will totally be misplaced.*
>
> *Even if it is accepted that the user was not domestic, it may be non-domestic. But it does not automatically become "commercial". The words "non-domestic" and "commercial" are not inter-changeable. The entry is "commercial". It is not a residual entry' unless the user is commercial. The rate applicable to be commercial user cannot be charged merely because it is*

not considered to be domestic user, as has been held in New Delhi Municipal Corporations' case (2000) 2 SCC 494".

(vii) *In view of the judgment in (2002) 2 SCC 494, the matter was referred to a larger bench for consideration. The larger bench of the Supreme Court in the decision made in Civil Appeal No.1065 of 2000, dated 27.10.2005 observed that the issue whether an advocate was running a commercial activity was not related to the decision in Hirinder Sachdev. The larger bench also clarified that it did not go into the question as to whether or not an advocate can be said to be carrying on commercial activity. Therefore, the settled view on this aspect is that an Advocate's work is not a commercial activity.*

(viii) *In District Bar Association Panchkula Vs State of Haryana AIR 2015 P & H 13, the Hon'ble Punjab and Haryana Division Bench quashed the regulations of Haryana Urban Development Authority, which had prescribed a fees for using residential premises allotted by it for use as Advocates' office. The Authority had taken the stand it amounted to change of residential use to commercial. The HUDA regulation had permitted use of 25% of the built up area for such professional activities. However, the authority charged a fees for giving permission for use of*

residential premises for professional use, which was quashed by the High Court.

(ix) *All those who are enrolled as advocates cannot own buildings for using it as a residence partially as consultation office or rooms. There cannot be a limitation to the area as it all depends upon the need of the profession. The scale of differentiation applied by the petitioner is not based on intelligence criteria and therefore, it is violative of Article 14 of the Constitution of India".*

11. Now let us examine the each case laws cited by the learned counsels for the respondents and their applicability to decide the issue whether classification of the consulting rooms of professionals like Chartered Accountants, Advocates, Doctors and etc., would fall under the domestic category or not for the purpose of levy of electricity charges under the Tariff Orders in force in Tamil Nadu.

12. The learned counsel for the 1st respondent has not submitted the details of the case No.1 of 1999 dated 5.5.2000 decided by Maharashtra Electricity Regulatory Commission which is relied by him. Therefore, we are not going into the decision of that case and especially when it is a case decided before coming into force of the Electricity Act, 2003 (C.A.36 of 2003).

13. The other case cited by the learned counsel for the 1st respondent in State of Andhra Pradesh Vs Shri. SVG Ratna Gupta decided by the Hon'ble High Court is in

a matter relating to A.P. Shops and Establishments Act and not relating to classification of applicable tariff category and the question involved therein was as to whether the Office of the Chartered Accountant is a commercial establishment or not under the A.P. Shops and Establishment Act and therefore, this case does not apply to this case.

14. In Rajendra G. Shaw Vs Maharashtra State Electricity Distribution Company (W.P.No.6891 of 2010 dated 4.8.2011), the Hon'ble Bombay High Court had an occasion to decide the question as to what is the rate applicable for use of electric power consumed by professionals like doctors, lawyers, professional engineers and chartered accountants as per the tariff fixed by MERC. The Hon'ble Bombay High Court has referred and discussed the orders of the Hon'ble Supreme Court reported in (2005) 7 SCC 283 and (2000) 2 SCC 494, referred to above and also the orders of the larger Bench of the Hon'ble Supreme Court in Civil Appeal No.1065 of 2000 dated 27.10.2005. The following observation of the Bombay High Court would be relevant to quote.

> *"11……After the enactment of Electricity Act, 2003, the power to fix tariff for supply of electric power is conferred on the Electricity Commission (in this case on MERC) by section 62. For fixing the tariff, the MERC is entitled to make a classification of users. Consequently, the relevant entries in the classification made by the MERC in fixing the tariff would be relevant for the purpose of determining what rate would be charged for the electricity used for a particular activity or avocation carried out by the consumers of electricity".*

"12. It is in the light of the entries in the tariff fixed by the MERC for various categories of users that it would have to be determined what tariff would be applicable for the electric power consumed for a professional activity like (i) an office of an advocate or a Chartered Accountant or (ii) dispensary / clinic of a doctor. The MERC has fixed the tariff by different orders referred to above and each of the orders fixes the tariff for different periods, each being about an year. The MERC order categorises the Low Tension users of electricity in 9 categories for the purpose of tariff. The categories are;

1) *LT-I - Domestic*
2) *LT-II - Non-Domestic*
3) *LT-III - Public Water Works*
4) *LT-IV - Agriculture*
5) *LT-V - LT Industrial*
6) *LT-VI - Street Lights*
7) *LT-VII - Temporary connections*
8) *LT-VIII - Advertisements and Hoardings*
9) *LT-IX - Crematorium and Burial Grounds*

The short question that arises for my consideration is whether a lawyer's office or a doctor's clinic would fall under the category LT-1 (domestic) or LT-II (non-domestic). By no stretch of imagination, the premises which are used exclusively for the purpose of an office of a lawyer or an office of a chartered accountant or a dispensary / clinic of a doctor can be regarded as a domestic use. In a sense, a lawyer, a chartered accountant or a doctor does not carry on any commercial activity. The vocation of a lawyer, a chartered accountant and a doctor is regarded in common parlance as a "profession" contra-distinguished from a commerce. But certainly these vocations are not domestic vocations like avocation of a housewife. The classification

made by the MERC for charging electricity is not "residential use" as opposed to "commercial use". The classification is made by the MERC as "domestic use" as opposed to "non-domestic use". The use of any premises exclusively for an office of a lawyer or an office of a chartered accountant or a dispensary / clinic of a doctor cannot be regarded as domestic use. The domestic use in common parlance is where a person or family resides; it ordinarily has a living space and a cooking space.

The tariff entries fixed by the MERC for charging for electricity consumed are "domestic" and "non-domestic" user and not "residential" or "commercial"user. Every non-domestic use may not be a commercial use, but nonetheless it is not a domestic use. The user of the premises by doctors, lawyers or chartered accountants exclusively for the purpose of carrying on their profession, in the facts and circumstances as they exist today, though cannot be regarded as a commercial use, is certainly not a domestic use. It is a non-domestic use and therefore, the tariff payable for the electric power consumed would be as applicable for non-domestic user ".

15. Further, in the subsequent tariff order dated 17.08.2009 of Maharashtra there is a specific entry under LT-Tariff VII, which is as follows;-

"LT-VIII

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(g) Residential premises used by professionals like lawyers, Doctors, Professional Engineers, Chartered Accountants, etc., in furtherance of

their professional activity in their residence but shall not include Nursing Homes and any Surgical Wards or Hospitals".

16. Relying on the above note in the relevant tariff order, the Hon'ble Bombay High Court held that the lawyers, doctors, professional engineers and chartered accountants, who carry on their professional activities in their residences i.e., the very premises in which they reside, would be charged the tariff meant for "Residential use and it is not open to the respondent to bifurcate and determine which part of the residence is used for the purpose of residence and which part is used for the purpose of office or determine what proportion of electric power consumed be attributed to use for residence and what part can be attributed to professional use. It would not be necessary for such professionals to have separate meters or sub-meters, one to be used for measuring domestic consumption of power and another for measuring consumption for professional activity.

17. From the above orders of the Hon'ble Bombay High Court, it could be seen that the applicability tariff to any category of persons should be determined with reference to the relevant entries under the tariff orders, which has been issued by the State Regulatory Commissions in exercise of the statutory powers conferred under section 62 of the Electricity Act, 2003 (C.A.36 of 2003).

18. However, in the case of Tariff Orders issued by this Commission (TNERC) in the year 2003 and 2010 that the Consulting rooms attached to the residence of professionals are classified under LT-Tariff-1A and consequently, consulting rooms not attached to the residence would fall under LT-Tariff V which applies to consumers not covered in other Low Tension Categories. For the said category of

LT-Tariff V, the charges applicable to commercial establishments would be levied. Commission has not classified the consulting rooms not attached to the residence as commercial establishments but has levied the charges applicable to commercial establishments since such consulting rooms will only fall in the residuary category. But in the Tariff Order issued in the year 2012, for availing the domestic tariff for the consulting rooms attached to the residence, a limit of 200 sq.ft. has been fixed for the consulting rooms. This is for the obvious reason for curtailment of levying domestic tariff for the area which are pre-dominantly used for non-domestic purpose.

19. The other case law cited by the second respondent in Lalit Bhasin Vs the Appellate Authority under Payment of Gratuity Act, 1972 (W.P.(C) No.7206 of 2004 dated 17.3.2010) decided by the Hon'ble Delhi High Court does not have direct bearing on the subject dealt with in this case, since the issue decided in that case was whether the office of an advocate is an establishment within the meaning of section 1(3)(l) of the Payment of Gratuity Act, 1972.

20. In the case of New Delhi Municipal Council Vs Sohan Lal Sachdev (reported in 2000(2) SCC 494, the Hon'ble Supreme Court held as follows;-

> *"As noted earlier the classification made for the purpose of charging electricity duty by NDMC sets out the categories "domestic" user, as contra distinguished from "commercial" user or to put it differently "non-domestic user". The intent and purpose of the classifications as we see it, is to make a distinction between purely "private residential purpose" as against commercial purpose. In the case of a "guest house", the building is used for providing accommodation*

to "guests" who may be travelers, passengers, or such persons who may use the premises temporarily for the purpose of their stay on payment of the charges. The use for which the building is put by the keeper of the guest house, in the context cannot be said to be for purely residential purpose. Then the question is, can the use of the premises be said to be for "commercial purposes"?. Keeping in mind the classification is made, it is our considered view that the question must be answered in the affirmative. It is the user of the premises by the owner (not necessarily absolute power} which is relevant for determination of the question and not the purpose of which the guest or occupant of the guest house uses electric energy. In the broad classification as is made in the Rules, different types of user which can reasonably be grouped together for the purpose of understanding the two phrases "domestic" and "commercial" is to be made. To a certain degree there might be overlapping, but that has to be accepted in the context of things".

21. A later co-equal strength of the Hon'ble Supreme Court in Madhya Pradesh Electricity Board Vs Shiv Narayan [(2005) 7 SCC 283)] differed from the above view in Chairman, Madhya Pradesh Electricity Board and others Vs. Shiv Narayan and Another reported in 2002 (2) SCC 494 and referred the matter to the larger Bench which came to be decided in Civil Appeal No.1065 of 2000 dated 27.10.2005.

22. The larger Bench of the Hon'ble Supreme Court in that case clarified as follows;-

"We find that the Tariff entry classificates into two categories viz., (a) "domestic purposes" and (b) "commercial and non-domestic purposes". This classification has been done statutorily in exercise of powers under section 49 of the Electricity Supply Act, 1948. The classification clubs "commercial and non-domestic purposes" into one category. Thus, the question whether an Advocate can be said to be carrying on a commercial activity does not arise for consideration. As the user is admittedly not "domestic" it would fall in the category of "commercial and non-domestic". In such cases even for "non-domestic" use the commercial rates are to be charged. Exclusively running an office is clearly a "non-domestic" use.

Thus, in our view the Judgment of this Court in Sohan Lal Sachdev is correct and requires no reconsideration".

23. In view of the above, it may be stated that the Tariff Orders are issued by this Commission in exercise of the statutory powers conferred on it by section 62 of the Electricity Act, 2003 (C.A.36 of 2003) and as long as it has not been challenged and set aside by the appellate forum the same holds the field. In the Tariff Orders issued by the Commission, LT-Tariff –V has been mentioned which is a residual entry and applies to all categories of consumers who are not specifically covered by any of the Tariff categories. Merely because the tariff applicable to commercial consumers are made applicable to consumers covered by the said residual category LT Tariff –V, it cannot be contended that the activities of these consumers are involved in commercial activities.

24. Accordingly, we clarify as follows;-

(i) The petitioner i.e., TANGEDCO on 31.01.2013 has filed extract of tariff orders containing various categories of consumers, dated 15.03.2003, 31.07.2010 and 30.03.2012. On perusal of the said Tariff Orders, it is seen that in the T.O. dated 15.03.2003 which applies for the period from 16.03.2003 to 31.07.2010 under Low Tension Tariff 1-A (domestic) specifies the consulting rooms attached to the residences of professional such as Doctors' clinics without any in-patients beds, chartered accountants, Lawyers and also to Goldsmith whose work is limited to manual labour. Under the above entry, the Advocate's office or Chartered Accountants' office not located / attached to the residences of professionals are not covered specifically and therefore, they fall under LT-V which is applicable to all consumers not covered in Tariff category 1-A, !-B, 1-C, II-A, II-B, II-C, III-A(1), III-A(2), III-B and IV.

(ii) Again in T.O. dated 31.7.2010 which applies for the period from 01.08.2010 to 30.03.2012 professionals are classified under LT-1A (domestic) and consulting rooms not attached to the residences are not covered by any specific entries and therefore, falls under Low Tension Tariff-Vwhich applies to all consumers not categorized in other categories.

(iii) Similarly, in the T.O.dated 30.03.2012 which applies for the period from 01.04.2012 to 20.06.2013, Consulting rooms of size limited to 200 sq.ft. of any professionals attached to the residence of such professionals fall under LT-Tariff -1-A (Domestic) and consulting rooms exceeding 200 sq.ft. attached to the residences and consulting rooms are not attached to the residences falls under L.T. Tariff –V which applies to all consumers not categorized in other categories.

(iv) We also clarify that when a consulting room of the professional is attached with the residence of such professional, it may not be correct to charge electricity used for the consulting room under non-domestic category. That is why Commission allowed it under Domestic category in its earlier tariff order. That was further restricted to consulting rooms not exceeding 200 sq.ft. attached to the residences, so that substantial portion of consumption is used for domestic purpose only. If the area of consulting room are exceeding 200 sq. ft. or the consulting rooms are away from the residence, the consumption is not substantially used for domestic purpose and obviously for non-domestic purpose. Therefore, the Electricity charges under LT –Tariff – V is applicable to non-classified categories. We also hold that the consulting rooms attached to the residence and consulting rooms not attached to the residence are classified differently because in the former category the substantial use of electricity is for domestic use and in the latter category, it is used for non-domestic purpose and hence, there can be two different classification namely consulting rooms attached with the residence of the professionals and consulting rooms which are away from the residence of the professional and the above position was upheld by the Hon'ble Supreme Court in its order dated 27-10-2005 in C.A.No.1065 of 2010.

25. In view of the, decision of the Hon'ble Supreme Court in C.A. No. 1065 of 2000 dated 27-10-2005 , we hold that the position in this State is exactly the same as clarified by the Hon'ble Supreme Court in the above case inasmuch as our Tariff categories specifies all the categories of the consumers not covered by the other LT categories under LT Tariff-V under which falls the consultation rooms of the

professions which is used for non-domestic purpose. Though it is clubbed with commercial establishment also, would not mean that this Commission has classified such consulting rooms as commercial establishments. The confusion occurs because such consulting rooms (non-domestic) are clubbed with commercial establishments under a common tariff category of LT-Tariff V. Commission will however, consider to classify such consulting rooms under a separate category in future tariff orders.

26. With the above clarifications, this suo motu petition is finally disposed of.

(Sd.....)	(Sd.....)	(Sd.....)
(K.Venkatasamy)	**(Dr.T.Prabhakara Rao)**	**(M.Chandra Sekar)**
Member (Legal)	**Member**	**Chairman**

/True Copy /

Secretary
Tamil Nadu Electricity
Regulatory Commission