

**BEFORE THE HON'BLE GUJARAT ELECTRICITY
REGULATORY COMMISSION AT AHMEDABAD**

CASE NO. 22 OF 2000 and 25 of 2000

Date: 1st December 2001

CORAM

JUSTICE S.D.DAVE, Chairman

SHRI B.M. OZA, Member

SHRI R.K.SHARMA, Member

**In the matter of the application filed by the Southern Gujarat Chamber
of Commerce & Industry and others (No. 22 of 2000) and
In the matter of the application filed by Southern Gujarat Texturising
Association (No. 25 of 2000)**

ORDER

Introduction

1. The Southern Gujarat Chamber of Commerce and Industry had filed a petition on 28/7/2000 in the matter of Special Power Tariff for Power loom Segment of Textiles Industry falling in the category of SSI/ Tiny sector. The other applicant, along with Southern Gujarat Chamber of Commerce and Industry were Surat Artsilk Cloth Manufacturing Association, Surat Vankar Sahakari Sangh Ltd, Shri Udhna Group Weavers' Co-op. Society Limited, Sasme Co-Operative Society Ltd, The Surat Weavers Co-op. Producers' Society Ltd, Surat Grey Kapad

Utpadak Sangh, Kim Pipodara Weavers Association & Ved Road Art Silk Laghu Udyog Weaving Association. After registering the application, the notices were issued to the State of Gujarat, Gujarat Electricity Board, Surat Electricity Co. Ltd and Ahmedabad Electricity Company Limited. The hearing was held on 3/11/2000 at Surat.

Amendment to the application

2. In the beginning of the hearing Shri I.J Desai, learned Advocate for the main applicant Southern Gujarat Chamber of Commerce and Industry submitted an application for amendment to relief clause No. 6(a) of the application already given. He contented that the relief pleaded by the applicant should be made applicable to all the units falling under Low Tension power supply instead of those with connected load up to 50 Horse Power. The Commission granted leave to Shri Desai for amending the application.

Contentions advanced by the applicants

- 3 In its application given to the Commission, the applicants have advanced the following contentions.

- 3.1 **Background information on power loom sector:** - In the initial portion of the application, the applicant has given exhaustive information and statistical data on the status of power loom industry in India as well as in Gujarat and also the contribution made by this sector to the economy of the country as well as of the State. It has been contented by the applicants, that the power loom sector is now the major producer of the country's domestic cloth requirement both in cotton and man made. The sector has a loomage of over 12 lakhs. The power loom industry in Gujarat is the second largest in the country in terms of authorised loomage. The total number of power loom units in Gujarat is 28,385 with a number of looms 2,86,027. The sector is responsible for production of 1/3rd of the indigenous

production of all man made fabrics and 50% of man-made filament fabrics. The applicants gave extensive details of power loom industry in Surat, giving details like number of power looms, processing units, fabric production, investments, employments and other details. The applicants also mentioned that in respect of man-made fabrics the growth rate is 36.62%. At the end of ninth five-year plan, 2001-2002, the total textile export was projected to rise to Rs. 41,915 crores. During the five-year period of plan, the production of blended and 100% non-cotton fabrics will be increased from 39% to 49%, while the production of cotton fabrics will decline to similar extent. The applicants, therefore, concluded that if a proper strategy is evolved by the State Government to support the development of power loom industry in the State, this industry has a very good future in the next 5 years.

3.2 Having narrated the background of the industry and the projected growth and developments, the applicants had brought out the problems faced by the industry, which can be summarized as follows:

3.2.1 **Recent International Developments** The recent developments in the international arena relating to liberalization of import of raw materials, formation of WTO and Agreement on Textiles and Clothing under the Uruguay Round and phasing of quota restrictions over a period of 10 years have altogether brought in a new situation in the international trade. This will increase the competition among the various countries and make the situation very difficult for the domestic manufactures and the overseas suppliers. Hence there was a need to strengthen the textile industry.

3.2.2 **Effect of Globalization** On account of globalization and access provided to our markets to foreign suppliers, the textile industry in general and the weaker sectors such as Power looms in particular is at a comparatively disadvantageous position compared to overseas suppliers. The applicants brought out the cost study of

cotton textiles of various countries published by ITMF in 1997, which are produced below:

1997 Manufacturing Costs: Weaving (ITMF-1997)

	USA	Korea	Brazil	India	Turkey	Indonesia	Italy
Cost Element	0.150	92.0	0.085	0.801	2.661	24.9	373
Unit of national currency per yard of Labour	39%	31%	25%	7%	7%	4%	42%
Power	0.033 8%	28.2 10%	0.035 10%	1.947 18%	4.140 12%	80.9 13%	101 11%
Auxillary Materials	0.039 10%	44.8 15%	0.053 15%	1.752 16%	4.463 13%	67.9 11%	84 10%
Depreciation	0.120 31%	76.9 26%	0.105 30%	3.245 29%	17.570 50%	245.9 41%	207 23%
Interest	0.045 12%	51.3 18%	0.069 20%	3.257 30%	6.270 18%	188.7 31%	119 14%
Total manufacturing costs	0.3987 100%	293.2 100%	0.347 100%	11.002 100%	35.104 100%	608.3 100%	884 100%
US\$ peer yard of fabric Total manufacturing costs	0.387	0.355	0.352	0.311	0.287	0.249	0.526
(Index: Italy=100)/ % cost plus or minus compared to India	(74) +25%	(68) +15%	(67) +13%	(59)	(55)	(47)	(100)

It was observed from the details above that the capital and interest costs in India are higher as compared to other countries, and these needs to be reduced through suitable changes in the fiscal policy.

3.3 Based on the details brought out above, the applicants made the following submissions:

3.3.1 It has been envisaged under Section 49 of Electricity Supply Act 1948 as well as under Section 29 (3) of the Electricity Regulatory Commissions Act 1998 that different consumers can be differentiated on the basis of various considerations. The applicants therefore contented that it is necessary and expedient to fix different tariffs for the supply of electricity to any person not being a licensee, having regard to the geographical position of any area, the nature of the supply and purpose for which supply is required and any other relevant factors. It is pursuance of this policy, in many States; special tariff has been fixed for consumers for use of electricity for agricultural purpose. It is in pursuance of these provisions that the applicants requested for special tariff for the power loom sector of the textile industry falling under tiny/ SSI sector.

3.3.2 The applicants gave the following reasons in support of their request.

- (i) Gujarat has the highest electricity tariff in India. The applicants exhaustively gave the details of tariff prevailing in various States in India for various categories.
- (ii) One of the reasons for the electricity being costliest in the State of Gujarat is the rate of electricity duty, which is some times 80 to 200% more as compared to the other States.
- (iii) The applicants submitted that in the policy of privatization, globalization, liberalization and free market economy and competition, it is impossible that

if competition is to be encouraged, the level playing field is not provided. If there is no level playing field between the competitors and then competition is imposed and those playing without level playing field would be doomed. The applicant therefore submitted that in the matter of electricity tariff, if level playing field is not provided to power loom segment of textile industry employing large number of workers, then it would face serious difficulties. The applicants particularly mentioned the competition with the neighboring State of Maharashtra, where the electricity rates for power loom sector were substantially lower.

- (iv) The applicants produced exhaustive statistics to show that the production of power loom industry in Surat was declining and lot of products were being imported and dumped in Surat particularly from Maharashtra. The applicant submitted that the power loom industry in Gujarat and especially in South Gujarat and Surat in particular, face stiff competition from the weavers of Bhivandi which is the main centre in the Maharashtra State in this regard. It is from this center that cloth comes to Surat for processing and they are sold in the Surat local market to the traders who get it processed and sell through out India. This is because of cheaper rate of electricity in Maharashtra. The applicants made reference to the report of the Study Group appointed by the Government of Gujarat in 1996 which had recommended that the power loom industry and the processing industry which manufactures export quality fabrics should be exempted from power cut. The applicants also made mention of the special steps taken by the State of Tamilnadu and Orissa for fixing special tariff for the power loom sector.
- 3.4 In the end, the applicants submitted to the Commission to fix special tariff for Textile Weaving Units and having installation of power looms and/or any one or more of ancillary preparatory machineries like warping, winding, twisting etc at Rs. 2.85 per unit and grant other and further relief as deemed just and proper.

3.5 In their petition submitted before the Commission the Southern Gujarat Texturising Association made the following points:

- i. The Textile Industry is second largest and important sector from employment, export earning and share in G.D.P. point of view, immediately after agriculture. In Gujarat it occupies very important place.
- ii. The textile industry consists of processing like POY or PFY provide by spinners. POY is converted into textured yarn or crimped yarn on texturising machine or crimping machine. The yarn further twisted on twisting machine. The twisted yarn is for weaving the grey cloth and the grey cloth is then processed and printed in Dyeing mills.
- iii. In international market, the rate of electricity is very low as compared to India. In Bhivandi the weavers pay Rs. 180/- per loom as electricity charge, in Silvassa the electricity rate is Rs. 2.5 per unit, while in Gujarat it is Rs. 4.75 per unit.
- iv. Texturising is in fact heat treatment to POY by using heaters and air condition plant is required to maintain temperature and environment and thus it is a power consuming process. The total cost of processing is around Rs. 15/- per kg out of which Rs. 9/- or Rs. 9.50 per kg is power cost in Gujarat. In neighboring Silvassa, this cost is Rs. 5.40 per kg. On account of this, the units, which are selling simply texturised yarn, cannot compete with texturising units of Silvassa and Daman. This position is further extenuated by sales tax and octroi, which are very high in Gujarat.
- v. As a result of this, 50% units have been closed or on the verge of closing. This has encouraged cloth from outside to find way in Surat. The financial institutions have also aggravated this position since the numbers of sick units are available for sale and an original plant of Rs. 60 lakhs to Rs. 1 crore is now available for Rs. 10 to 12 lakhs.

- 3.5.1 Stating all these facts, the Association, pleaded that texturing industry must be treated at par with power loom. Crimping and texturising machines must be added to the Government Resolution. The applicant requested the Commission to grant subsidy to save this segment of industry or declare concessional tariff for this sector as the industry deserved sympathy. In the end, they have also requested to grant special tariff of Rs. 2.50 per unit or at par with power loom industry.
- 3.6. In the course of hearing, Shri Rajendra Chokhawala appearing on behalf of South Gujarat Texturising Association summed up the major facts mentioned by the Association in the application. He stated that man-made fabrics in textile industry had share of 50 to 60% in Gujarat. Yarn preparation prior to weaving includes texturising. He also mentioned that most of these units are located in backward areas. He described the process of yarn making and maintained that texturising process was a part and parcel of the entire process of production of cloth and it should not be separated. In view of this, he requested that concessional tariff should be given to texturising units in the same way it is being given to the power loom sector.

Reply filed by the Government of Gujarat

- 3.7 In response to the notice issued by the Commission, the Government of Gujarat filed an affidavit on 9/11/2000 offering their views on this matter. In their reply, the Government stated that there are approximately 3.10 lakhs power looms registered in the State they are mainly located in the district of Surat, Ahmedabad and Mehsana providing employment approximately six lakhs workers directly or indirectly. The grey fabric produced by these power looms is about 58% of the all India production.

The Government also mentioned that for sometime in the past representations were being received from the State power loom industry, that they were not able to compete with the power loom industry in Maharashtra. MSEB has fixed rate of

Rs. 175/- per power loom per HP per month from 1-9-1998 with 5% electricity duty. MSEB has increased this rate to Rs. 300/- from 1-5-2000. However, it is learnt that the Maharashtra Government has postponed its implementation for the time being. On the other hand, in Gujarat the electricity charges work out to Rs. 800/- to 1000/- per power loom of similar size. Because of difference in power tariff, cost of electricity for manufacturing one-meter cloth works out to 15 to 20 paise per meter in Maharashtra and 60 to 80 paise per meter in Gujarat. Therefore, the Gujarat based units are facing much higher power cost. Taking into account all relevant factors, the State Government has issued orders for deferment of 30% of electricity bills with effect from 1-8-2000 to be adjusted when the Commission fixes final tariff.

The Government also stated that according to their information, the power loom industries in Bhivandi are not getting power supply on regular basis at sufficient high voltage and this factor has affected the industry in adverse way. The State Government mentioned, that the entire textile sector including the power loom is passing through a difficult time. Several textile mills have been closed in this area. It is not necessary to reiterate the structural technological and policy factors which causes problems in the textile industry. It is also stated that Ministry of Textiles, Govt of India has announced a Technology Upgradation Fund Scheme from 1-4-1999 with a corpus fund of Rs. 25,000/- crores for the textile sector as a whole, in Gujarat sanctions from this fund would be nearly Rs. 200/- crores. However, the power looms have not come forward for getting this loan and one of the factors could be high power cost. In the opinion of the State Government, any equalization of power loom tariff with Maharashtra rates could involve subsidy of around Rs. 190/- crores for registered power looms.

Based on the above facts and submissions, the State Government in conclusion stated that GERC may consider softer approach in determining power rate for the power loom sector. The State Government in view of what has been narrated above, recommended that in the tariff structure itself the power loom industry

maybe given suitable relief so that the individual power loom industry may have relief up to 30% of total billing as on today. The relief is recommended only till the low tariff is applicable to the power loom industry at Bhivandi in Maharashtra.

Arguments advanced in the course of hearing

- 4.1 The hearing of the above application was held on 3/11/2000. Presenting the case on behalf of the Southern Gujarat Chamber of Commerce & Industry, Shri I.J. Desai, learned Counsel stressed the importance of the power loom industry. He also made it clear that the flat H.P. based rate is not insisted upon and they have amended the application agreeing to pay electricity charges on the basis of metered supply. He then dealt with the cited sequence for the power loom industry stating that the globalization and other factors have created lot of force on the industry. Coming to the case for special tariff for power loom industry, Shri Desai mentioned that the Commission has already granted separate treatment to certain category of consumers. He referred to the question relating to agricultural tariff in the Commission's Order dated 10th October 2000 and mentioned that for similar reasons power loom industry deserves to be given special treatment. Shri Desai cited in support of his contention, Section 26 of the Electricity Supply Act 1948 as well as Section 2 (3) of the Electricity Supply Act 1948. He concluded his submissions with a prayer to grant special tariff for the power loom industry.
- 4.2 This was followed by the presentation by Shri A.M. Jariwala who traced the history of the power loom industry in Surat from the olden days. He referred to the report of the Mahapatra Committee in 1998 and the measures contained therein for the development of power loom industry. He mentioned that twisting and winding machines should also be included in the special tariff. He also mentioned that the fixed charges should not be levied in this tariff. Shri Devesh Patel of Laghu Udyog mentioned that the price and fuel cost adjustment are increasing day by day. He insisted that there should be only one rate for

electricity. Mr. Rajendra Chokhvala dealt with the aspects of liberalization and mentioned that internal competition should be generated first and the quality of internal product should be made competitive before bringing competition from outside. He also mentioned that twisting machine should be included in the special tariff. Shri Yogesh Mehta of Pandesara Weavers Co-op. Society mentioned that electronic meters should be fixed and level playing field should be provided to everyone in the industry. Mrs. Urmilaben Rana of Dekshin Gujarat Kamdar Association mentioned that in the interest of workers, the industry should be protected and special tariff should be given. Shri Ashokbhai Doriwala and Shri Amarnath Dora also made points in support of the application.

Reply of the respondents

- 4.3 The Surat Electricity Co. Ltd mentioned in their reply that they were not in favour of flat rate of tariff, since it was likely to create considerable difficulties. As regard giving protection to the power loom industry, they mentioned that it was the policy of the State Government and they had nothing to mention.
- 4.4 The Gujarat Electricity Board in their reply mentioned that they had no comments to offer on the facts stated in the application. They also mentioned that levy of electricity duty does not fall within the ambit and purview of the Commission under Section 29 of Electricity Regulatory Commissions Act 1998. The Gujarat Electricity Board pleaded for determination of rational tariff for all categories of consumers in the State.
- 4.5 In their response to the application, The Ahmedabad Electricity Co. Ltd opposed the grant of any flat rate and pleaded for metered tariff.
- 4.6 The Government's reply in response to the application by power loom industry has been summed in Para 3.7 above. In their reply to the notice issued for the application filed by Southern Gujarat Texturising Association, the State

Government stated that texturising units are not falling within the purview of employment-oriented industry. Beside this, texturing units provide less employment opportunity as compared to Power loom industry. The Government also stated that no concession in electricity tariff is being given to texturising units in the State of Maharashtra, Madhya Pradesh, Tamilnadu and Karnataka. In view of the above facts, the State Government mentioned that in their view, the special tariff for texturising units as mentioned in the petition by Southern Gujarat Texturising Association should not be granted.

Major factors for determination of tariff

- 5.1 The Commission has considered the various submissions made before the Commission very carefully. The Commission appreciates the important role played by the power loom industry in the country and the importance of this industry in particular in the economy of the State. It must, however be stressed that with the development of industry and the aspects related to its development is the primarily responsibility of the Government. The role of such factors for the determination of tariff is extremely limited, particularly after the enactment of Electricity Regulatory Commissions Act 1998 which lays down clear guidelines under Section 29 for determination of tariff.
- 5.2 The major factors brought out by the applicants for determination of tariff can be summarized as follows.
- (a) Growing competition due to the effect of globalization and increasing competition.
 - (b) The declining viability of the industry on account of following factors:
 - (i) high electricity tariff in Gujarat.
 - (ii) high rate of electricity duty in the State of Gujarat.
 - (iii) the competition faced by the power loom industry in Gujarat from the Weavers of Bhivandi in the State of Maharashtra.

- 5.3 If each of these factors is examined, it will be seen that they do not have a very close relation with the power tariff. The globalization and increasing competition as a result thereof is applicable to almost every industry, availing both HT and LT supply since a large number of items are now being opened out of import restrictions in the country. Therefore, if there is need of cheaper power, it will reduce the cost and that need is there for almost every industry. Therefore, this particular factor does not give enough ground to provide special tariff only for power loom industry.
- 5.4 Next comes the question of viability. Here again it is seen from the details of the manufacturing cost that the cost of power in India is 18% as compared to the cost in other country, ranging from 8 to 30%. As against this the cost of labour in India is only 7% as against that ranging from 24 to 42% in other countries. Similarly the cost of interest is also very high in India. Therefore, there is combination of variety of factors and power alone cannot be blamed. It is also seen that cost of power comprises of only 20% of the total cost of the finished product. Therefore, there are also other elements of cost, which need to be properly controlled.
- 5.5 The cost of power is also made out to be very high in Gujarat. The reasons for high cost of power in Gujarat are by now well known. Lack of hydro sources and transportation of coal from long distance increases the cost of power in the State. Here, again a major role is played by electricity duty, which is very high. This Commission had already requested the Government in its tariff order dated 10/10/2000 to review the structure of electricity duty to set right this matter. All efforts are being made to reduce the cost of electricity, but till the efficiency in various areas improves, this cost is to be born by all sectors of the economy including the power loom sector.

- 5.6 The other reason for viability is the competition faced from Maharashtra. While, it is true the rates in Maharashtra are lower and special tariff is prescribed for the power loom sector, it is largely on account of policy followed by the Government in that State.
- 5.7 It will be seen from the above discussions that the reasons brought out before the Commission are not strong and convincing enough to provide special tariff for power loom industry. In addition to this, Commission also feels that there are also legal restraints in such course of action. It has been argued in the application and also before the Commission by the learned advocate for Southern Gujarat Chamber of Commerce & Industry that Section 29 of the Electricity Regulatory Commissions Act adequately provides for giving special tariff to certain cases. Section 29 (3) reads as follows:

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

- 5.8 The question of prescribing special tariff came before the Commission in the matter relating to All India Induction Furnace Manufacturing Association (Gujarat Branch). This Association had pleaded for special tariff before the Commission in their application No.4 of 1999. The Commission however held in that case that in terms of the scheme of the Act under which the Commission is functioning, no discrimination between different consumers can be made by the Commission, except on account of improving efficiency of the system of electricity supply. The Commission also observed that it was not possible to distinguish one industry from other on the basis of economics of that industry.

The Commission felt that, this being a larger issue, it had to be taken care of by agencies other than the Commission.

5.9 In the course of this proceeding, the Commission has carefully considered arguments placed before it for grant of special tariff for the power loom industry and the applicability of Section 29(3) to this case. We find that the provisions similar to that in Section 29(3) existed in Section 23 of the Indian Electricity Act 1910. Sub-Section 4 of Section 23 of Indian Electricity Act 1910 reads as under:

“ Any charges made by a licensee under Clause (c) of sub-section (3) may be based upon, and vary in accordance with, any one or more of the following considerations, namely: -

- i. The consumer’s load factor, or
- ii. The power factor of his load, or
- iii. His total consumption of energy during any stated period, or
- iv. The hours at which supply of energy is required.”

5.10 Similarly provision with certain modifications also existed in Section 49(3) of the Electricity Supply Act 1948. That Section incidentally conferred the powers on the Board to enter into contract at specific rates with different consumers. The interpretation of Section 29(3) of the Electricity Regulatory Commissions Act 1998 should be made in the background of these forerunning provisions.

5.11 After consideration of factors stated above, we are of the view that Section 29(3) cannot be interpreted in isolation and have to be necessarily read with other guiding principles stated in Section 29(2) in consonance with the functions entrusted to the Commission under Section 22 of the Act. The main principle among those included in Section 29 (2) include that the tariff should progressively reflect the cost of supply of electricity at an adequate and improving level of efficiency. Section 29 (2) (d) also states another guiding principle namely, the

factors which would encourage efficiency, economical use of the resources, good performance, optimum investments, and other matters which the State Commission considers appropriate for the purpose of this Act. Section 29 (f) states another guiding principle namely; electricity generation, transmission, distribution and supply are conducted on commercial principles. These taken with the main function of the Commission among which the function under Section 22(1) (d) which is “ to promote competition, efficiency and economy in the activities of the electricity industry to achieve the objects and purposes of this Act.” will give proper framework for interpreting this provision.

- 5.12 Therefore the differentiation envisaged in Section 29(3) has to be necessarily in consonance with the principles of Section 29(2) stated above, as well as the main functions of the Commission. The Commission cannot make any differentiation, which would result in the supply at un-commercial rate. Similarly, the Commission cannot make differentiation which will discourage efficiency or economic use of resources and above all the Commission has to limit its objectives within the overall function to promote competition, efficiency and economy in the activities of the electricity industry and to achieve the purpose of the Act, namely rationalization of electricity tariff, promotion of efficiency and environmentally benign policy as well as transparent policies regarding subsidy. The conclusion therefore, is that, the Commission cannot make such differentiation, except on the ground of improving efficiency of the system of electricity supply. It is in pursuance of this principle that rebates have been provided for high voltage supplies, incentives have been provided for maintaining high power factors and concessional tariff has been provided for night supply. However, it is not possible for the Commission to differentiate any particular industry merely because its viability has declined. This function is to be performed by other agencies of the State, which are vitally concerned with the function of industrial development.

- 5.13 It has been argued before us that the Commission has made differentiation under Section for agricultural tariff. While it is true that Commission has made differentiation in case of agricultural tariff, here also the principle of cost based tariff has already been recognized. There has been a sharp increase in this tariff with reference to tariff prevalent prior to October 2000. Special consideration has to be given to agriculture for a number of historic reasons. Agriculture has been given the special and distinct treatment for a number of years. The agricultural supply is mostly given in the night time, which helps to improve the efficiency of the system. By nature of operation, number of people engaged and other factors, agricultural sector cannot be compared with the power loom industry or any other organized industry. It is in this context that the agriculture has been given special treatment just as residential consumers are being given special treatment. It is in pursuance of the guiding principle, which empowers the Commission to differentiate on the basis of supply. This power, however, does not extend to apply differentiation of small group or specific type of industry or individual consumers on consideration other than improvement in the system of electricity supply. We therefore regret that on this consideration, no special tariff can be given to power loom industry as pleaded.
- 5.14 In fact the difficulties faced by the power loom industry have been well recognized in the National Textile Policy 2000, which mentions that its growth has been stagnated by technologically obsolete machineries, low productivity and low quality product. The solution, therefore, lies in seeking remedies to these factors by technology up gradation, modernization of power loom industry and other measures as suggested in the National Textile Policy 2000.
- 5.15 In view of reasons stated above, the Commission is unable to agree to the request of applicants for grant of special tariff for power loom industry.

5.16 In the above premises, the application No.22/2000 filed by Southern Gujarat Chamber of Commerce and the application No.25/2000 filed by Southern Gujarat Texturising Association stand disposed off disallowing special tariff for power loom and Texturising industries.

**(JUSTICE S.D. DAVE)
CHAIRMAN**

**(B.M. OZA)
MEMBER**

**(R.K. SHARMA)
MEMBER**

Place: Ahmedabad

Date: 01/12/2001