

CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Petition No. 12/RP/2023

Coram:

Shri I. S. Jha, Member
Shri Arun Goyal, Member
Shri Pravas Kumar Singh, Member

Date of Order: 21st December, 2023

IN THE MATTER OF:

Review of the order dated 16.03.2023 passed by the Hon'ble Commission in the matter of recovery of additional cost incurred consequent to Pay & Wages revision of SJVN/ RHPS Employees, Central Industrial Security Forces (CISF) as well as impact of Revision in Minimum Wages and Implementation of GST Act in respect of Rampur Hydro Power Station

AND IN THE MATTER OF:

SJVN Limited,
Shakti Sadan, Shanan,
Shimla, HP-171006

.....**Review Petitioner**

Versus

1. Punjab State Power Corporation Limited (PSPCL),
Shed T-1A, Shakti Vihar, Patiala– 147001, Punjab
2. Haryana Power Purchase Centre (HPPC),
2nd Floor, Shakti Bhawan, Sector –6 Panchkula, Haryana– 134108
3. Jaipur Vidyut Vitaran Nigam Ltd.,
Vidyut Bhawan, Janpath, Jyoti Nagar, Jaipur – 302005, Rajasthan
4. Ajmer Vidyut Vitaran Nigam Ltd.,
Vidyut Bhawan, Janpath
Jyoti Nagar, Jaipur – 302005, Rajasthan
5. Jodhpur Vidyut Vitaran Nigam Ltd.,
Vidyut Bhawan, Janpath
Jyoti Nagar, Jaipur – 302005, Rajasthan
6. Himachal Pradesh State Electricity Board Ltd.,
Vidyut Bhawan, Kumar House, Shimla–171004, H.P.

.... **Respondents**

7. JK Power Corporation Ltd (JKPCL),
Load Dispatch Metering & Testing Division,
Narewal Grid Station Giladini, Jammu–180001, J&K
8. Engineering Deptt,
1st Floor, UT Secretariat (Deluxe) Building,
Sector 9D, U.T., Chandigarh-160009
9. Uttar Pradesh Power Corporation Ltd. (UPPCL),
Shakti Bhawan Extension, 14 Ashok Marg, Lucknow–226001, U.P.
10. Uttarakhand Power Corporation Ltd. (UPCL).
Urja Bhawan, Kanwali Road, Dehradun-248001, U.K.
11. Directorate of Energy, Govt. of Himachal Pradesh,
Shanti Bhawan, Phase-III, Sector-VI,
New Shimla, Shimla-171009 (H.P.)
12. M.P. Power Management Company Limited,
Shakti Bhawan, Rampur,
Jabalpur- 482008 (M.P.)

Parties Present:

Ms. Anushree Bardhan, Advocate, SJVNL
Ms. Tanya Sareen, Advocate, SJVNL
Ms. Surbhi Kapoor, Advocate, SJVNL
Shri Aman Katoch, SJVNL

ORDER

1. The Review Petitioner, M/s SJVN Limited has filed the present petition under Section 94 (1)(f) of the Electricity Act, 2003 read with Regulation 103 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations 1999 (*CBR 1999*) seeking review of the order dated 16.3.2023 passed by this Commission in Petition No. 123/MP/2021.
2. The Review Petitioner has made the following prayers:
 - i. admit the review petition;
 - ii. review and modify the order dated 16.3.2023 passed in Petition 123/MP/2021 to the extent mentioned above;
 - iii. Pass such further order or orders as this Hon'ble Commission may deem just and proper in the circumstances of the case.

Brief Background:

The brief facts of the case are as under:

3. The Review Petitioner, SJVN Limited (hereinafter referred to as SJVN) is a Joint Venture of the Government of India and the Government of Himachal Pradesh with the Government of India holding the majority and controlling shares in SJVN.
4. SJVN has established the Rampur Hydro Power Station (hereinafter referred to as the 'Rampur Project') on the river Satluj in the State of Himachal Pradesh, comprising of six units of 68.67 MW at the downstream of Nathpa Jhakri Project and is operating in tandem to harness and have optimum use of water getting released from the Nathpa Jhakri Project for generation and sale of electricity to the Respondents.
5. SJVN has entered into Power Purchase Agreements with the Respondents herein for the capacity generated from the Rampur project in terms of allocation of power from the Rampur Project that was notified on 12.5.2014 by the Ministry of Power, Government of India.
6. SJVN filed Petition No. 123/MP/2021 before the Hon'ble Commission for recovery of additional cost incurred consequent to Pay & Wages revision of SJVN/ RHPS Employees, Central Industrial Security Forces (CISF) as well as impact of Revision in Minimum Wages and Implementation of GST Act in respect of Rampur Project. SJVN
7. The Commission vide its order dated 16.03.2023 in Petition No.123/MP/2021 has disposed of the said petition.

Submissions of the Review Petitioner

The Review Petitioner submitted as follows:

8. Order dated 16.3.2023 contains certain errors apparent on the face of the record as set out here under and accordingly needs to be reviewed and modified:
 - i. The Commission at para 32 of the order dated 16.3.2023 has stated that the components of O&M expenses like Productivity linked incentive, Performance Related Payment (PRP), Medical expenses on superannuated employees, CSR Expenses, FERV and Filing Fees (separately recoverable) which were not considered while framing the O&M expenses norms for the period 2014-19, have been excluded from the yearly actual O&M expenses of Rampur Project as well as corporate center. However, considering the said items, if the value against 'Exclusions' at item G as indicated in the table at para 33 (page no. 27 of 30) is taken

into consideration then the value does not match with the sum of the item wise value of component of the 'Exclusions' category submitted by SJVN before this Hon'ble Commission. There appears to be a calculation error in the said order, as the value against item G- Exclusions at para 33 is ₹1009.09 lakh for FY 2014-15, ₹1850.79 lakh for FY 2015-16, ₹2328.39 lakh for FY 2016-17, ₹2679.79 lakh for FY 2017-18 and ₹4382.35 lakh for FY 2018-19 whereas as per SJVN, the figures ought to be ₹ 1009.08 lakh for FY 2014-15, ₹1294.89 lakh for FY 2015-16, ₹1551.79 lakh for FY 2016-17, ₹1734.53 lakh for FY 2017-18 and ₹3316.27 lakh for FY 2018-19.

- ii. The Commission at Para 41 of the said order dated 16.03.2023 has stated that the Commission vide its order dated 4.6.2021 in Petition No. 29/GT/2020 had allowed the normative O&M expenses for Rampur Project for the period 2014-19, based on the actual O&M expenses incurred for the period 2008-09 to 2012-13. It is submitted that as Rampur Project was commissioned on 16.12.2014, the O&M expenses of the power station has been approved by the Commission as per Regulation No. 29 (3) (d) of CERC Tariff Regulations, 2014 i.e. @ 2.50% of the original project cost (excluding cost of rehabilitation & resettlement works) for first year of commercial operation for station subject to annual escalation of 6.64% per annum for the subsequent years.
 - iii. The value of Productivity linked incentive, Performance Related Payment (PRP), Medical expenses on superannuated employees, CSR Expenses, FERV and Filing Fees (separately recoverable) had to be excluded while computing the Normalized O & M Expenses for the Rampur Project.
9. However, an examination of the order dated 16.3.2023 highlights that the value of the 'Exclusions' at item G does not match with the sum of the item wise value of component of the 'Exclusions' category submitted by SJVN before this Commission. There appears to be a calculation error in the said order, as the value against item G- Exclusions at para 33 is ₹1009.09 lakh for FY 2014-15, ₹1850.79 lakh for FY 2015-16, ₹2328.39 lakh for FY 2016-17, ₹2679.79 lakh for FY 2017-18 and ₹4382.35 lakh for FY 2018-19 whereas as per SJVN the figures ought to be ₹1009.08 lakh for FY 2014-15, ₹1294.89 lakh for FY 2015-16, ₹1551.79 lakh for FY 2016-17, ₹1734.53 lakh for FY 2017-18 and ₹3316.27 lakh for FY 2018-19. The total value of Exclusions for the control period 2014-19 in terms of the computation undertaken by SJVN is ₹8906.57 where as in terms of the order dated 16.3.2023 it is ₹12250.41 lakh.
10. SJVN vide letter no. SJVN/CC/C&SO/07055-492 dated 22.03.2023 requested the

Commission to provide the breakup of the “Exclusions (G), which are deducted from the total Actual O&M expenses of Rampur Project for the period 2014-19 as considered by the Commission.

11. SJVN has undertaken some back calculations, and the following submission have been made regarding the calculation of Exclusions, Actual O&M expenses (normalized) and normative O&M expenses allowed by the Commission for the period 2014-19.
12. The Commission has considered “Depreciation” of the corporate office building (booked under Actual O&M in line with the order dated 26.4.2006 passed in Petition No.3 of 2006 while dealing with the recovery of the fixed charges on account of capital expenditure at the various offices of NTPC for the period 2004-09) under exclusion while calculating Actual O&M expenses (Normalised) for the period 2014-19. However, the exclusion of the same is not in line with the items indicated by the Commission in Para 32 of the order.
13. The Commission has inadvertently made a calculation error while allocating O&M expenses of the corporate office in RHPS.
14. In the order at Para 33, Normative O&M expenses allowed by Commission for Rampur Project for the period 2014-19 in Petition no 29/GT/2020 by order dated 4.6.2021 i.e. ₹53771.21 lakh for the period 2014-19 has been considered. However, the Commission vide order dated 25.5.2022 in Petition no. 22/RP/2021 (filed for review of Commission’s order dated 4.6.2021 in petition no. 29/GT/2020) has revised the O&M expenses of RHPS for the period 2014-19 to ₹54813.88 lakh.
15. As per the correct calculation done by SJVN in line with para 32 of the order, it is evident that the total normalized actual O&M expenses (including the impact of Pay revision of Petitioner’s employees and CISF employees) incurred by SJVN is greater than the total normative O&M expenses allowed by the Commission (vide order dated 25.5.2022 in petition no 22/RP/2021) for the period 2014-19, by ₹669.56 lakh.

Hearing Dated 5.7.2023

16. The Commission, after hearing the learned counsel for the Petitioner, admitted the matter and issued notice to respondents to file their replies by 4.8.2023.

Submissions of UPPCL(Respondent)

The respondent, UPPCL replied vide affidavit on 3.8.2023 and submitted as follows:

17. The Petitioner has neither provided the copy of order dated 25.5.2022 passed by the Commission in review Petition no. 22/RP/2021, nor copy of order dated 4.6.2021 passed by the Commission in review Petition no. 29/GT/2020 and the latest details of expenditure covered under 'G' as submitted by the Petitioner before the Commission in Petition No. 123/MP/2021. As such the answering Respondent is unable to verify facts put up in the instant review Petition.
18. The Petitioner has not challenged the decision of the Commission contained in para 32 with respect to the treatment of actual O&M (normalized) incurred by a generating station vis-à-vis normative expenses determined by the Commission and the Petitioner is not praying to the Commission to allow an amount of ₹669.56 lakh incurred by it in excess of normative O&M expenses determined by the Commission in order dated 25.5.2022, passed in Petition number 22/RP/2021, while reviewing order dated 4.6.2021 in petition number 29/GT/2020.

Rejoinder by the Review Petitioner

The Petitioner filed its rejoinder vide affidavit dated 23.8.2023 and submitted as follows:

19. The Copy of relevant pages of Commission's order dated 25.5.2022 & 4.6.2021 are enclosed as Exhibit-A. Further, these orders are also readily available on the website of the Commission. Further, the latest details of the expenditure covered under "G" as considered by commission in the order dated 16.03.2023 has already been enclosed as Annexure-C and the correct calculation as per SJVN has been enclosed as Annexure-D of the present petition. Further, SJVN has already submitted the details of actual O&M expenses of RHPS for the period 2014-19 vide affidavit 11.3.2022 while submitting compliance of ROP of hearing dated 15.2.2022 in petition no.123/MP/2021. Also, the details of actual O&M of SJVN's Power station is enclosed as Exhibit-B for ready reference.
20. Further the Commission at para 32 of the order dated 16.3.2023 has stated to bring the normative O&M expenses and actual O&M expenses at same level so, Commission has not included the some components of O&M while calculating Actual O&M expenses (Normalised) for the period 2014-19 in the instant petition, as the same components were not considered while framing the O & M expenses norms for the period 2014-19 in tariff regulations, 2014, that are Productivity linked incentive, Performance Related Payment (PRP), Medical expenses on superannuated employees, CSR Expenses ,FERV Filing Fees (separately recoverable)

21. However, if the value of Productivity linked incentive, Performance Related Payment (PRP), Medical expenses on superannuated employees, CSR Expenses, FERV and Filing Fees (separately recoverable) as indicated in para 32 of the impugned order are considered, the value of the 'Exclusions' at item G does not match with the sum of the item wise value of component of the 'Exclusions' category submitted by SJVN before this Commission.
22. There appears to be a calculation error in the said order, as the value against item G- Exclusions at para 33 is ₹1009.09 lakh for FY 2014-15, ₹1850.79 lakh for FY 2015-16, ₹2328.39 lakh for FY 2016-17, ₹2679.79 lakh for FY 2017-18 and ₹4382.35 lakh for FY 2018-19 whereas as per SJVN the figures ought to be ₹1009.08 lakh for FY 2014-15, ₹ 1294.89 lakh for FY 2015-16, ₹1551.79 lakh for FY 2016-17, ₹1734.53 lakh for FY 2017-18 and ₹3316.27 lakh for FY 2018-19. The total value of Exclusions for the control period 2014-19 in terms of the computation undertaken by SJVN is ₹8906.57 lakh where as in terms of the order dated 16.3.2023 it is ₹12250.41 lakh. Hence, the actual O&M expenses calculated in the table indicated in para 33 of the impugned order i.e. ₹53139.60 lakh is not correct and the corrected actual O&M expenses of RHPS is ₹55483.44 lakh.
23. Further, in the impugned order at Para 33, Normative O&M expenses of RHPS allowed by Commission for the period 2014-19 has been considered as ₹53771.21 lakh, which were approved by order dated 4.6.2021 in Petition no 29/GT/2020. However, Commission vide order dated 25.5.2022 in Petition no. 22/RP/2021 (filed for review of Commission's order dated 4.6.2021 in petition no. 29/GT/2020) has revised the O&M expenses of RHPS for the period 2014-19 as ₹54813.88 lakh.
24. The Commission at Para 41 of the said order dated 16.3.2023 indicated that the Commission vide its order dated 4.6.2021 in Petition No. 29/GT/2020 had allowed the normative O&M expenses for the generating station for the period 2014-19, based on the actual O&M expenses incurred for the period 2008-09 to 2012-13. However, as RHPS was commissioned on 16.12.2014, the O & M expenses of the power station has been approved by the Commission as per Regulation No. 29 (3) (d) of CERC Tariff Regulations, 2014 i.e. @ 2.50% of the original project cost (excluding cost of rehabilitation & resettlement works) for first year of commercial operation for station subject to annual escalation of 6.64% per annum for the subsequent years. The same seems to be by way of inadvertence and may be corrected by the Commission.

Hearing Dated 8.11.2023

25. The matter was finally heard on 8.11.2023 and the Commission reserved the order. During the hearing, the learned counsel for the Review Petitioner made detailed oral submissions on the issues viz., Calculation of 'exclusions' while calculating the actual O&M expenses (normalized) and Additional O&M expenses on account of revision of Minimum Wages. She however sought permission to file additional affidavit after correcting the clerical errors in the amounts claimed with regard to pay/wage revision, in the review petition.
26. No one appeared for the Respondents, despite notice.
27. The Commission, after hearing the counsel for the Review Petitioner, permitted the Review Petitioner to file additional affidavit on or before 4.12.2023, after serving a copy on the Respondents and the Respondents were allowed to file their replies, by 11.12.2023, after serving copy to the Review Petitioner, who may file its rejoinder, if any, till 18.12.2023. And the order was reserved.

Submission of the Petitioner vide affidavit dated 30.11.2023

The Petitioner vide affidavit dated 30.11.2023 submitted as follows:

28. Allocation of corporate office expenses in RHPS regarding finalization & implementation of 1997 Pay scale of SJVN/RHPS employees w.e.f. 1.1.2007 has not been considered by CERC, while calculating Normalized Actual O&M Expenses of RHPS for FY 2018-19 in the instant order and the total corporate office expenses of SJVN have not been considered by CERC as per the audited figures submitted by the Petitioner SJVN while allocating to RHPS.
29. The revised calculation of the Actual O&M expenses (Normalized) as done by SJVN is enclosed as Exhibit-A and as per the calculation done by SJVN (refer Exhibit-A) in line with para 32 of the order, it is evident that the total normalized actual O&M expenses (including the impact of Pay revision of petitioner's employees and CISF employees) incurred by SJVN is greater than the total normative O&M expenses allowed by the Commission (vide order dated 25.5.2022 in petition no 22/RP/2021) for the period 2014-19, by ₹1098.79 lakh.
30. In the impugned order, Commission has not allowed impact of Pay revision of SJVN's employees and CISF employees Cost because total normalized actual O&M incurred by SJVN is lesser than the total normative O&M expenses allowed by the Commission during the period 2014-19, by ₹1631.61 lakh. However, as explained above, it is evident

that the total normalized actual O&M expenses (including the impact of Pay revision of SJVN's employees and CISF employees) incurred by the SJVN/RHPS is greater than the total normative O&M expenses allowed by the Commission (vide order dated 25.05.2022 in petition no 22/RP/2021) for the period 2014-19, by ₹1098.79 lakh.

31. In view of above facts and circumstances, the review petitioner has prayed to the Commission to consider the above submissions made by them in the review petition No.12/RP/2023 while passing an appropriate order in the petition.

Analysis and Decision

After hearing and perusal of the record, we have observed the following inadvertent errors apparent in order dated 16.3.2023 in petition number 123/MP/2021:

32. The Commission has considered 'Normative O&M Expenditure' allowed in the order dated 4.6.2021 in petition number 29/GT/2020 of ₹ 53771.21 lakh (for 2014-19 tariff period) and the same amount of ₹ 53771.21 lakh (for 2014-19 tariff period) was also submitted by the petitioner in the reply to ROP dt.15.2.2022. However, the petitioner was allowed revised 'Normative O&M Expenditure' of ₹ 54813.88 lakh (for 2014-19 tariff period) in order dated 25.5.2022 in review petition number 22/RP/2021 in respect of this generating station, so this is an error apparent on the face of record which needs to be corrected in the present order.

33. In the Corporate office expenses allocation sheet submitted by the petitioner in reply to ROP dt.15.2.2022, a separate line item below the year wise total row was shown in respect of the '1997 pay scale revision' allocated to the two generating stations of SJVN and an amount of ₹ 402.45 lakh was shown as allocated to RHPS. Since it was not included in the year wise total row in the petitioner's submission, it was inadvertently omitted in allocation of 'Corporate office Expense' which needs to be corrected. Further there is an arithmetical error in allocation of Corporate office expenses which also needs to be corrected.

34. The review petitioner has submitted that they have worked out the exclusions based on Para 32 of the impugned order, relevant extract of which is as follows: -

"32. For comparison, the components of O&M expenses like Productivity linked incentive, Performance Related Payment (PRP), Medical expenses on superannuated employees, CSR Expenses, FERV and Filing Fees (separately recoverable) which were not considered while framing the O&M expenses norms for the period 2014-19, have been excluded from the yearly actual O&M expenses of the generating station as well as corporate center....."

From the review petition, it is observed that the review petitioner has computed the exclusions only on the basis of the items which have been specifically mentioned in

Para 32 of the impugned order, overlooking the fact that word 'like' was mentioned which indicates that the items were only illustrative and not exhaustive and all items which were not considered while framing the O&M expenses norms for 2014-19 tariff period needs to be excluded for working out the normalized actual O&M expenses as per the methodology consistently followed by the Commission, where in nonrecurring expenses , onetime expenses , noncash expenses etc are to be excluded. We observe that RLDC fees and Charges (separately recoverable), Loss of Store, claims and advances written off and Foundation laying and inauguration expenses (non-recurring) have been inadvertently left out in the computation which is an apparent error and needs to be corrected.

35. Further for comparing the Normative O&M vis a vis the Normalized actual O&M, O&M expenses which are separately recoverable from the beneficiaries and non-cash O&M expenditure etc are to be excluded. Since "Depreciation" of the corporate office building becomes part of the corporate office revenue expenses and is booked to various generating stations, the depreciation gets recovered through tariff as O&M expenses, however since the same is a noncash expenditure the depreciation amount was excluded while computing the Normalized actual O&M.

36. In view of the above facts and inadvertent errors apparent observed in the computation we have corrected the errors and re-computed the table. The computation table in the impugned order 123/MP/2021 dated 16.03.23 and revised computed table are as follows:

Computation table in impugned order 123/MP/2021 dated 16.3.2023

₹ in Lacs

	2014-15	2015-16	2016-17	2017-18	2018-19	Total
A.Employee Remuneration & Benefits	3033.24	4044.28	4732.88	4698.58	6663.64	23172.62
B.General Expenses	1807.31	2670.44	3401.02	4401.54	4645.01	16925.32
C.Other Expenses	332.31	625.18	455.16	575.42	577.73	2565.80
D.AppORTIONED CO/RO Expenses	2448.45	3597.29	4485.91	4934.36	6260.25	21726.26
E.Total O&M Expenses (A+B+C+D)	7621.31	10937.19	13074.98	14609.90	18146.63	64390.00
G.Exclusions	1009.09	1850.79	2328.39	2679.79	4382.35	12250.41
Normalised O&M Expenses(E-G)	6612.23	9086.40	10746.59	11930.11	13764.28	52139.60
Normative O&M expenses allowed in 29/GT/2020 dated 4.6.2021 (A)	6310.66	10746.61	11460.18	12221.14	13032.62	53771.21
Actual O&M expenses (normalized) (B)	6612.23	9086.40	10746.59	11930.11	13764.28	52139.60
Difference (A-B)	-301.57	1660.21	713.59	291.03	-731.66	1631.61

Revised computation in this Review petition

₹ in Lacs

	2014-15	2015-16	2016-17	2017-18	2018-19	Total
Employee Cost (A)	3033.24	4044.28	4732.88	4698.58	6663.64	23172.62
General Expenses (B)	1807.31	2670.44	3401.02	4401.54	4645.01	16925.322
Other Expenses (C)	332.31	625.18	455.16	575.42	577.73	2565.7979
Apportioned CO Expenses (D)	2448.45	3597.29	4485.91	4934.36	6260.25	21726.26
Total O&M Exp E=(A+B+C+D)	7621.31	10937.19	13074.98	14609.90	18146.63	64390.00
Exclusions-Project Specific (F)	347.67	499.08	686.91	680.06	1151.48	3365.20
Exclusions-Corp office exp (G)	710.58	845.31	1115.85	1373.36	2081.25	6126.35
Normalised Actual O&M Expenses H = (E-F-G)	6563.06	9592.80	11272.21	12556.47	14913.90	54898.45
Normative O&M expenses allowed in 22/RP/ 2021 (I)	7353.33	10746.61	11460.18	12221.14	13032.62	54813.88
Excess of Normalised Actual Expenses over Normative O&M expenses allowed in 22/RP/2021 J= (H-I)	-790.27	-1153.81	-187.97	335.33	1881.28	84.57

From the above tables, it is apparent that in the impugned order the Normative O&M expenses allowed in 29/GT/2020 dated 4.6.2021 was more than the Actual normalised O&M expenses by ₹1631.61 lakhs so the petitioner was not allowed any additional O&M expenses towards revision of salary/wages of its employees (1997, 2007 and 2017), and CISF Personnel (1.1.2016). However as discussed above due to the inadvertent errors in computing the exclusions, corporate office expenses and incorrect normative O&M expenses considered in the impugned order, the total exclusions have been reduced by ₹2758.86 lakhs i.e. ₹(12250.41-3365.20-6126.35) lakhs, resulting in increase of Normalised actual O&M Expenses to ₹54898.45 while Normative O&M expenses allowed in 22/RP/ 2021 is ₹54813.88.

37. As the total Normalized Actual O&M expenses incurred by the Petitioner are more than the Normative O&M expenses allowed by the Commission during the period 2014-19 by ₹84.57 lakh i.e. ₹(54898.45-54813.88) lakhs, we in exercise of the regulatory powers under Section 79(1)(a) read with Regulation 54 of the 2014 Tariff Regulations, hereby relax Regulation 29(3)(c) of the 2014 Tariff Regulations in respect of O&M expenses for the generating station, and allow the recovery of ₹84.57 lakh as additional O&M expenses, for the period 2014-19.

38. The Petition No. 12/RP/2023 is disposed of in terms of the above.

Sd/-
(Pravas Kumar Singh)
Member

Sd/-
(Arun Goyal)
Member

Sd/-
(I.S. Jha)
Member