



ORDER

OF THE

**WEST BENGAL ELECTRICITY REGULATORY
COMMISSION**

IN THE MATTER OF

CASE NO: APR(R) – 46 /25 – 26

APPLICATION SUBMITTED BY WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED (WBPDCL) UNDER SECTION 94(1)(F) OF THE ELECTRICITY ACT, 2003 AND REGULATION 3.3 OF THE WEST BENGAL ELECTRICITY REGULATORY COMMISSION (CONDUCT OF BUSINESS) REGULATIONS, 2013, AS AMENDED FROM TIME TO TIME FOR REVIEW OF FUEL AND POWER PURCHASE COST ADJUSTMENT (FPPCA) AND ANNUAL PERFORMANCE REVIEW (APR) ORDER DATED 12.03.2025 IN CASE NO. FPPCA – 97 / 19 – 20 AND APR – 91 / 21 – 22 PASSED BY THE WEST BENGAL ELECTRICITY REGULATORY COMMISSION FOR THE FINANCIAL YEAR 2018 – 19

DATE: 03.12.2025



Application submitted by the West Bengal Power Development Corporation Limited (WBPDCL) under Section 94 (1) (f) of the Electricity Act, 2003 and regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended from time to time, for review of Fuel and Power Purchase Cost Adjustment (FPPCA) and Annual Performance Review (APR) Order dated 12.03.2025 in Case No. FPPCA – 97 / 19 – 20 and APR – 91 / 21 – 22 passed by the West Bengal Electricity Regulatory Commission for the financial year 2018 – 19

Facts in brief:

- 1.0 The West Bengal Power Development Corporation Limited (hereinafter referred to as “the review petitioner” or “WBPDCL”) submitted an application on 13.05.2025, under Section 94 (1) (f) of the Electricity Act, 2003 and regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, as amended from time to time, seeking review of the order for Fuel and Power Purchase Cost Adjustment (FPPCA) and Annual Performance Review (APR) dated 12.03.2025, in Case No. FPPCA – 97/ 19 – 20 and APR – 91 / 21 – 22 (hereinafter referred to as “the impugned order”), passed by the West Bengal Electricity Regulatory Commission (hereinafter referred to as “the Commission”) for the financial year 2018 – 19. The Commission admitted the aforesaid review application in Case No. APR (R) – 46/ 25 – 26.
- 2.0 In the instant application, WBPDCL has inter alia sought review on the following issues:
 - A) Considering the Gross Calorific Value (GCV) of captive coal sourced from Barjora Mine for Bakreswar and Sagardighi Stage II at the loading point;
 - B) Disallowing demurrage charges pertaining to Bakreswar Stage II, Santaldih and Sagardighi Stage I and Stage II;
 - C) Considering the price and heat value of coal as admitted in APR of 2017 – 18 to the opening stock of coal for the year 2018 – 19;
 - D) Calculation of weighted average price and heat value of coal consumed during 2018 – 19;
 - E) Disallowing interest on temporary accommodation as claimed in the APR petition;
 - F) Not approving expenses under additional capitalization and reclassifying them as Operation and Maintenance Expenses;
 - G) Deducting 5% from the admissible amount of Depreciation, Interest on Borrowings and Return on Equity pertaining to Bakreswar Stage II, Santaldih, Bandel Unit V and Sagardighi Stage I and Stage II;
 - H) Allowing the Coal and Ash Handling expenses on proportionate basis, instead of allowing the same based on actual expenses;



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- I) Disallowing payment towards contractual manpower cost as part of Employee Cost;
- J) Disallowing prior period depreciation;
- K) Non considering the claim for treatment of Unit IV of Sagardighi Thermal Power Plant (Stage II) as an inoperative asset.

Observations of the Commission:

- 3.0 The Commission now proceeds to determine whether any case for review has been established by the Review Petitioner under Section 114 and Order 47 Rule 1 of the Code of Civil Procedure (CPC). According to these provisions, a person aggrieved by an order of a court may file a review on the following grounds, provided no appeal against the said order has been lodged:
- (a) **Discovery of New Evidence:** The petitioner discovers new and important matter of evidence which, after exercising due diligence, was not within their knowledge or could not be produced at the time the decree was passed or the order was made.
 - (b) **Apparent Mistake or Error:** There exists a mistake or error apparent on the face of the record.
 - (c) **Sufficient Other Reasons:** Any other sufficient reason that warrants a review.
- 3.1 In this connection, reference is made to the following judgments:
- (a) **Lily Thomas & Ors. vs. Union of India & Ors. [(2000) 6 SCC 224]:** The Hon'ble Supreme Court held that the power of review is limited to the correction of mistakes and does not extend to substituting views or re-hearing cases. The review cannot be treated as an appeal in disguise, and the mere possibility of differing views does not constitute a ground for review.
 - (b) **Union of India vs. Sandur Manganese and Iron Ores Limited & Others {(2013) 8 SCC 337}:** The Hon'ble Supreme Court reiterated that the power of review jurisdiction is intended solely for the correction of mistakes, not for substituting views. In **Parsion Devi & Others vs. Sumitri Devi & Others**, it was held that an error must be apparent on the face of the record to justify the exercise of review power under Order 47 Rule 1 of CPC. An error requiring reasoning to detect does not qualify as an apparent error. Additionally, a review petition cannot be used as an appeal in disguise.



(c) **M/S Goel Ganga Developers India Pvt. Ltd. vs. Union of India [2018 SCC Online SC 930]:**

The Hon'ble Supreme Court emphasized that the power of review is to be used sparingly and is not akin to appellate power. It should be exercised only when there is an error apparent on the face of the record. Judicial discipline mandates that a review application must be heard by the same Bench, preventing it from becoming an intra-court appeal to another Bench, which would undermine judicial consistency.

A. Considering the Gross Calorific Value (GCV) of captive coal sourced from Barjora Mine for Bakreswar and Sagardighi Stage II at the loading point:

Submission of WBPDCCL:

- 4.1 WBPDCCL stated that the Commission in paragraph 2.10.2 of the impugned order had considered the GCV of 5313.48 kCal / kg measured at loading point for Barjora Coal Mine instead of considering GCV of 5273.14 kCal / kg and 4966.78 kCal / kg measured at respective unloading points at Bakreswar and Sagardighi Stage II generating stations. WBPDCCL submitted that in terms of regulation 5.8.1 of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011 (WBERC Tariff Regulations), the actual Useful Heat Value (UHV) of coal consumed annually has to be considered for the purpose of determination of fuel cost during truing up stage. Accordingly, WBPDCCL prayed to consider the GCV values of coal sourced from Barjora Coal Mine on 'as received basis' and then apply the GCV to UHV conversion.

Analysis:

- 4.2 The Commission in paragraph 2.10.2 of the impugned order had considered the GCV of captive coal received at Bakreswar and Sagardighi Stage II as 5313.48 kcal / kg as per the Mining Plan of Barjora Coal Mine submitted by WBPDCCL during determination of input price of coal. Thereafter, applying the conversion formula specified under regulation 5.8.15, has arrived at the UHV of 4527 kCal/kg, which was considered for determination of fuel cost. The heat loss of 786.48 kCal/kg has been allowed during the conversion from GCV to UHV in terms of the Tariff Regulations. .
- 4.3 Regarding provisions of the Tariff Regulations, it is noted that, clause (cxv) of the Tariff Regulation, 2011 defines UHV in relation to the established heat value to fuel on which payments are made to the suppliers of fuel. A formula for UHV was given in the definition, subsequently through amendment 2012 a conversion table from GCV to UHV was specified under regulation 5.8.15. But, as per the spirit



of the regulation UHV is related to the heat value on which payments to the suppliers are made. Thus, conversion of UHV from the GCV related to the input price of coal ('as billed'), is in accordance with the Regulations. A gap in terms of heat value in UHV over the GCV billed was allowed to adjust the heat loss on account of ash and moisture content during transit and stacking.

- 4.4 Further clause (i) of 5.8.1 of the Tariff Regulations limits the UHV value to "X" in order to increase coal procurement efficiency, where "X" is related to minimum UHV of each grade of coal. This clause related to 'procurement efficiency' amply clarifies that the regulation talks about UHV conversion based on GCV on which procurement has been made (i.e GCV of the captive mine related to input price determination).
- 4.5 From the above, it is amply clear that UHV is to be derived based on the actual GCV on which payments were made, i.e. as billed GCV. On the contrary, if the contention of WBPDCL is considered and GCV re-measured at unloading point is allowed, then there would be no need for further conversion to UHV for accommodating heat loss during transit and stacking. The Commission in subsequent Amendment 2020 of the Tariff Regulations has allowed GCV measured at receiving end and at the same time deleted the provision for such conversion from GCV to UHV specified under regulation 5.8.15. Thus, the claim of WBPDCL for considering unloading end GCV and then again applying UHV conversion is tantamount to claiming double heat loss and is not tenable.

B. Disallowing demurrage charges pertaining to Bakreswar Stage II, Santaldih and Sagardighi Stage I and Stage II:

Submission of WBPDCL:

- 5.1 WBPDCL claimed that the Commission in the impugned order had disallowed the demurrage charges pertaining to Bakreswar Stage II, Santaldih, Sagardighi Stage I and Sagardighi Stage II generating stations in contravention of the provisions of regulation 5.8.1 (vi) of the WBERC Tariff Regulations. WBPDCL stated that regulation 5.8.1 (vi) links demurrage charges to the efficiency of rake unloading capability of the generating station. Thus, the regulation provides the basis for discretion to be exercised in considering the claim of demurrage. The review petitioner claimed that it had incurred demurrage cost for the aforesaid generating stations owing to sticky coal and oversized boulders received during monsoon and other seasons. The review petitioner claimed that the cost incurred is genuine and not due to inefficiency. In view of the above, WBPDCL prayed the Commission to



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exercise its 'power to remove difficulty' under regulation 8.10 of the WBERC Tariff Regulations and allow the demurrage charges incurred for its generating stations.

Analysis:

- 5.2 The Commission in paragraph 2.11.1.3 of the impugned order had enunciated that provision of regulation 5.8.1 (vi) of the Tariff Regulations which inter-alia states that no demurrage charges is allowable for new generating stations (i.e., generating stations whose date of synchronization is on or after 31.12.2007) **unless free time provided by railways is reduced by more than 20% from the existing value**. From the documents submitted by the review petitioner, it is observed that WBPDCCL had claimed waiver of demurrage charges for its generating stations from the Indian Railways. However, WBPDCCL have not submitted any document or enumerated anything in relation to the free time provided by railways had been reduced from the existing value. The Commission observed that receiving sticky coal or boulders are a part and parcel of operating a generating station and it is the responsibility of the new generating stations to design their Coal Handling Plant in a manner to counter these difficulties. In view of the above, the Commission observes that the claim of WBPDCCL for allowing demurrage charges for its new generating stations has no merit and thus, have no scope for review.
- C. **Considering the price and heat value of coal as admitted in APR of 2017 – 18 to the opening stock of coal for the year 2018 – 19:**

Submission of WBPDCCL:

- 6.1 WBPDCCL claimed that the Commission had considered the price and heat value for the entire year as admitted in APR of 2017 – 18 as the price and heat value of the opening stock of coal for the 2018 – 19 on the ground that heat value of opening stock of coal has not been provided. WBPDCCL stated that that the same information is available to them based on which WBPDCCL has submitted the heat value for the year in Form IV B of their Petition. WBPDCCL further submitted that the weighted average heat value of coal as admitted in APR of 2017 – 18 for the entire year cannot be attributed to the opening stock of coal. WBPDCCL rather submitted that the Commission ought to have considered the heat value of closing stock of coal pertaining to the month of March, 2018 as heat value of opening stock of coal for 2018 – 19.



Analysis:

- 6.2 The Commission in the impugned order had observed that during computation of fuel cost, WBPDCL had considered the price of coal consumed considering the coal purchased during the year and the opening stock for the year as submitted in Annexure IV of the APR petition for respective generating stations. However, from their submission made in Annexure III of the APR petition, it was found that though the price of opening coal stock was considered but the heat value of opening coal stock was not factored while computing the fuel cost during the year. Factoring the price of opening stock but not factoring the heat value will distort the cost per kCal of heat value. Thus, the Commission found it appropriate to compute the heat value and price of coal duly taking the impact of coal purchased as well as opening stock of the year. The matter has been clearly elaborated in paragraph 2.12 of the impugned order.
- 6.3 WBPDCL in this review petition has proposed to consider the heat value of opening stock of coal for 2018-19 based on their plant wise purchase during the month of March 2018. It is observed that total procurement during the March 2018 is 1538675 MT, which is proposed to be the base for arriving at heat value of opening stock of coal. Whereas the actual opening stock for 2018-19, as submitted in the same review petition is 232596 MT, which is only 15% of total purchase of coal during March 2018. It is obvious that majority of the coal procured during March 2018 has been consumed, thus correlating the average heat-value of monthly purchase with the remaining opening stock suffers from the similar issue of considering annual weighted average heat-value. So, the point raised by WBPDCL to consider the actual heat-value of opening stock is even not supported by the submission made in the review petition.
- 6.4 In view of the above, the Commission observes that there is no error in the face of the order for considering the weighted average heat value of coal admitted in the APR order of 2017-18 as heat value of opening coal stock for 2018-19, particularly when the petitioner fails to submit the actual heat value of opening stock of coal. Even in the review petition, instead of actual heat value of opening stock of coal, petitioner proposed to consider the monthly average of coal procured during March 2018. Moreover, the Commission noted that the opening coal stock is only 1.48% of total coal purchased during 2018-19 and considering the admitted weighted average heat value adequately serves the purpose. Thus, no further review is considered.



D. Calculation of weighted average price and heat value of coal consumed during 2018 – 19:

Submission of WBPDCCL:

- 7.1 WBPDCCL claimed that the methodology adopted by the Commission for determining the weighted average price and heat value of coal consumed during 2018 – 19 is based on its computation solely on the coal consumed and opening and closing stock value for 2018 – 19. WBPDCCL prayed to revisit the methodology and re-determine the admissible fuel cost by considering the monthly weighted average heat value and price of coal consumed.

Analysis:

- 7.2 The Commission observes that paragraph B of Schedule 7A of the WBERC Tariff Regulations inter-alia states that the adjustment period for fuel and power purchase cost will normally be on annual basis. Further, regulation 5.8.1 of the WBERC Tariff Regulations specifies the fuel cost determination principles by considering the UHV of coal on weighted average of actual fuel consumed annually.
- 7.3 The Commission accordingly has computed the fuel cost in paragraph 2.12 of the impugned order by considering the weighted average heat value and price of coal received during the year. WBPDCCL has prayed to review the decision taken by the Commission in the impugned order. Thus, this does not come under the scope of review under section 94(1)(f) of the Electricity Act 2003 read with Order 47 Rule 1 of CPC.

E. Disallowing interest on temporary accommodation as claimed in the APR petition:

Submission of WBPDCCL:

- 8.1 WBPDCCL in the instant review petition has claimed that the Commission has erred in adopting the annual financial statements of the company to ascertain the temporary accommodation when the same should have been ascertained from the regulatory filings of the review petitioner. WBPDCCL stated that grouping the current maturities (pertaining to working capital requirement) with long term borrowings led to under reporting of short-term borrowings and impacted the interest calculation. WBPDCCL prayed to allow the interest on temporary accommodation in terms of the information filed under Form C.



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- 8.2 Further, the review petitioner stated the revenue from Monthly Fuel Cost Adjustment as realized for the entire financial year was actually realized only for a short period upto June, 2018 from its beneficiary and the rest of the revenue remained due to be realized. WBPDCCL claimed that the Commission ought to have considered the unrealized revenue from Monthly Fuel Cost Adjustment which has created a revenue gap for the period from June, 2018 to March, 2019 during computation of interest on temporary accommodation.

Analysis:

- 8.3 In terms of regulation 5.6.5.4 of the WBERC Tariff Regulations, the Commission may allow, if considered necessary, **interest on temporary financial accommodation** taken by a generating company/ licensee **from any source to a reasonable extent of unrealized arrears** from the consumers/ beneficiaries. In view of the above provision, the Commission in paragraph 3.10.2 read with Table 27 has noted the loan balance as per the Audited Financial Statements as on 31.03.2019 vis-à-vis the claim of WBPDCCL in Form C of their APR petition. The short-term borrowings as per the Audited Financial Statement has been provided as Rs. 371907.93 Lakh whereas in Form C, WBPDCCL has claimed working capital loan of Rs. 247548.72 Lakh and short-term loan of Rs. 180188.84 Lakh. In absence of conclusive clarity, the Commission, in paragraph 3.10.3 of the impugned order, has considered the balance loan of **Rs. 124359.21 Lakh** i.e., after adjusting the Working Capital Loan (Rs. 247548.72 Lakh) from the total Short-Term Borrowings (Rs. 371907.93 Lakh) as depicted in Audited Financial Statements **as loan availed for temporary accommodation**. Thereafter, the Commission in paragraph 3.10.4 of the impugned order has considered the claim of WBPDCCL in paragraph 12.1 in relation to the unrealized arrear as per the order of the Commission dated 11.12.2014. In the said paragraph of the impugned order, the Commission has noted that **the unrealized amount** upto March, 2018 in terms of the order dated 11.12.2014 is **Rs. 20060.87 Lakh**. Accordingly, the Commission admitted the interest of Rs. 520.26 Lakh against admissible temporary accommodation of Rs. 20060.87 Lakh by considering average short-term interest rate of 7.78% based on information submitted in Form C.
- 8.4 It is observed that the Commission has allowed the interest on temporary accommodation based on the information provided by WBPDCCL in Form C of its APR petition. Thus, there is no scope for review.



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- 8.5 Further, the Commission observed that the claim of the review petitioner for considering the non-payment of the claims for Monthly Fuel Cost Adjustment by its beneficiary for the period from June, 2018 to March, 2019 as part of temporary accommodation is found to be a dispute in disguise and cannot be considered in the instant review. Thus, the same has no merit.

F. Not approving expenses under additional capitalization and reclassifying them as Operation and Maintenance Expenses:

Submission of WBPDCL:

- 9.1 WBPDCL has claimed that the Commission has not admitted an amount of Rs. 923.04 Lakh out of Rs. 46017.26 Lakh claimed under additional capitalization and considered the same under Operation and Maintenance Expenses. WBPDCL stated that the reclassification has been made without any reasoning or justification and without even disclosing the details of the disallowed amounts.

Analysis:

- 9.2 The Commission in paragraph 3.3.2 of the impugned order has analyzed the additional capitalization claimed by WBPDCL for each of its generating stations and observed that the capital expenditure under regulation 5.2.3 and works falling under repair and maintenance nature shall not be considered as capital addition and thus the same has been considered under Operation and Maintenance expenses. The total expenses of Rs. 923.04 Lakh has been considered and allowed in Table 25 of the impugned order. The breakup of the expenses of Rs. 923.04 Lakh has been given in Annexure – I to this order for the sake of clarity.

G. Deducting 5% from the admissible amount of Depreciation, Interest on Borrowings and Return on Equity pertaining to Bakreswar Stage II, Santaldih, Bandel Unit V and Sagardighi Stage I and Stage II:

Submission of WBPDCL:

- 10.1 WBPDCL claimed that the Commission had reduced 5% from the admissible amount of Depreciation, Interest on Borrowings and Return on Equity pertaining to Bakreswar Stage II, Santaldih, Bandel Unit V, Sagardighi Stage I and Sagardighi Stage II following the principle followed in the Tariff Order dated 14.07.2021 for 2018 – 19. WBPDCL stated that the principle followed in the Tariff Order dated



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14.07.2021 for 2018 – 19 by reducing the fixed cost element viz. Depreciation, Interest on Borrowings and Return on Equity was due to non-submission of project cost. The review petitioner has submitted the Final Project Cost to the Commission since 2022. Therefore, WBPDCL claimed that reduction of 5% on the above stated fixed cost elements is not justifiable.

Analysis:

- 10.2 The Commission in paragraph 3.2 of the impugned order had decided to withhold 5% of the amount admitted for Return on Equity, Interest on Loan and Depreciation for the year 2018 – 19 in line with the Tariff order, as the project cost were yet to be finalized. The Commission likes to mention that, though the petitioner submitted the petition for determination of final project cost, but it could not be determined as many information / clarifications / justifications were absent in their petition for final project cost determination, which were subsequently submitted and even being submitting by the petitioner. It is clarified that mere submission of the petition do not entitle the petitioner to claim the entire project cost. In this context it is worthy to mention that for Santaldih unit-V, where final project cost was determined the withheld amount was duly adjusted.
- 10.3 Further, the Commission in the said paragraph had noted that WBPDCL has submitted application for approval of final project cost of some of the generating stations only from 2022 onwards and the Commission is in process of scrutinizing the submitted applications at this juncture. The Commission makes it amply clear that mere submission of an application does not make WBPDCL eligible for release of the withheld amount where proceedings are still undergoing. In this regard, the Commission has already stated in the impugned order that the mode of release of the withheld amount for such plants shall be specified after finalization of the process.
- 10.4 WBPDCL has prayed to review the decision taken by the Commission in the impugned order. Thus, this does not come under the scope of review under section 94(1)(f) of the Electricity Act 2003 read with Order 47 Rule 1 of CPC.
- H. **Allowing the Coal and Ash Handling expenses on proportionate basis, instead of allowing the same based on actual expenses:**

Submission of WBPDCL:



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11.1 WBPDCL claimed that the Commission had restricted the expenditure incurred by the review petitioner in respect of Coal and Ash Handling expenses to the amount proportionate to the actual generation as compared with the cost allowed in the Tariff Order and did not take into account the actual expenses incurred by the review petitioner towards coal and ash handling for all its power stations. It is submitted that the coal and ash handling incurred were significantly higher due to removal of legacy ash from the ash pond. The said removal of legacy ash was undertaken in compliance with the Notification dated 14.09.1999 issued by the Ministry of Environment and Forests and subsequent amendments thereof which mandate the progressive utilization and clearance of accumulated legacy ash in existing ash ponds. WBPDCL claimed that ash evacuation from ash pond is not directly proportional to generation for a particular year since the quantum of ash accumulated in the ash pond is removed after a certain period of time which may extend to more than one year. Further, according to WBPDCL, ash evacuation is also dependent on finalization of tenders and pricing. Thus, WBPDCL claimed that there is no basis to disregard the actual values disclosed by the audited accounts of the review petitioner.

Analysis:

11.2 The Commission observes that WBPDCL in paragraph 6.3 of their APR Petition, had claimed that the increase in coal and ash handling charges is due to deterioration in coal quality resulting from its high ash content. Now, WBPDCL in the instant review petition has claimed that the coal and ash handling incurred were significantly higher due to removal of legacy ash from the ash pond. This is a change of argument and placing fresh ground beyond the original pleading.

11.3 A review is limited to error on the face of order and discovery of new or important evidence. It is admitted fact that such fresh appeal does not fall under the scope of review in terms of section 94(1)(f) of the Electricity Act 2003 read with order 47 Rule 1 of the CPC.

I. Disallowing payment towards contractual manpower cost as part of Employee Cost:

Submission of WBPDCL:

12.1 WBPDCL claimed that the Commission had disallowed the contractual manpower cost without having regard to the express language of regulation 5.9.1 of the WBERC Tariff Regulations which expressly provides that contractual manpower, if engaged in regular establishment, can be considered as part of



Employee Cost. WBPDCCL stated that the details of contractual manpower in the regular establishment have been duly furnished in Form 1.17(h) of their Supplementary to the APR Petition dated 08.03.2022. However, the Commission had disallowed the claim relying on the ground that permitting the same would amount to a change in nature of expenses.

Analysis:

- 12.2 The Commission in paragraph 3.4.2 (d) of the impugned order had noted that WBPDCCL vide its supplementary petition dated 08.03.2022 has proposed to consider Rs. 13116.71 Lakh paid towards contractual manpower cost as a part of employee expenses. WBPDCCL in the said petition had inter-alia submitted that it had initially considered such cost as a part of O&M expenses in the APR petition but as their overall O&M expenses exceeds beyond the normative expenses allowed under O&M, they have prayed to include the cost under employee expenses vide its supplementary petition.
- 12.3 The Commission in paragraph 3.4.2 (d) of the impugned order has also observed that O&M expenses are controllable items where the generating company has to maintain their expenses within the norms. On the other hand, employee cost is considered as an uncontrollable item, where actual cost is allowable subject to prudence check. Thus, the expenses considered under controllable head in the tariff order cannot be treated as uncontrollable during truing up. In this regard reference is drawn to regulation 2.6.8 and regulation 2.8.9.5 of the WBERC Tariff Regulation, the Commission has to apply the same calculation principle as adopted in MYT stage to compare and determine the admissible amount in APR.
- 12.4 In the impugned order, the Commission has rightly noted that consideration of contracted manpower under employee cost which was earlier claimed under O&M expenses will tantamount to subsequent change of nature of expenses from controllable to uncontrollable head. Moreover, WBPDCCL has booked the cost under O&M expenses in the Audited Financial Statement of 2018 – 19.
- 12.5 WBPDCCL has prayed to review the decision taken by the Commission in the impugned order. Thus, this does not come under the scope of review under section 94(1)(f) of the Electricity Act 2003 read with Order 47 Rule 1 of CPC.

J. Disallowing prior period depreciation:



Submission of WBPDCCL:

- 13.1 WBPDCCL claimed that the Commission has disallowed prior period depreciation on the premise that the same is only admissible in the base year of the control period. WBPDCCL claimed that neither the Tariff Regulation nor any other binding guideline supports such restriction. WBPDCCL stated that regulation 5.6.2 of the WBERC Tariff Regulations governs the admissibility and computation of depreciation for tariff purpose. Further, clause (vi) of the regulation 5.6.2 of the WBERC Tariff Regulation states that depreciation shall be chargeable from the first year of operation. Thus, according to WBPDCCL, the depreciation ought to be allowed from the time of installation or commissioning of the assets in order to ensure complete recovery of the capital cost by considering the actual usage and life cycle of the asset.

Analysis:

- 13.2 The Commission observes that clause (i) read with clause (v) of regulation 5.6.2 of the WBERC Tariff Regulations inter-alia specifies that the value base of the purpose of depreciation shall be the historical cost of the asset which includes additional capitalization. Further for the purpose of tariff determination under MYT framework, the depreciation of assets according to closing balance of last date of the year preceding the base year of the concerned control period is a 'controllable ARR item' as per Table 2.5.5-1 of the Tariff Regulations. Moreover, regulation 2.6.10 (i) of the Tariff Regulations also specifies that no additional cost shall be allowed in APR on any item of controllable factor over the amount permitted in the tariff order except for allowable specific condition-based variation as specified in the regulation or specifically mentioned in tariff order.
- 13.3 The Commission notes that WBPDCCL had selectively relied on clause (vi) of regulation 5.6.2 of the Tariff Regulations but they had failed to take into account the fact as revealed from Table 2.5.5-1 of Tariff Regulations that the closing balance of depreciation of assets as on last date of the year preceding the base year of the concerned control period is a controllable item. The year 2018 – 19 comes under the 6th control period of the MYT framework and 2017 – 18 is the base year i.e. 6th control period. Thus, in terms of table 2.5.5-1 of the Tariff Regulations 2011, depreciation as on closing balance of 2016-17 is controllable and hence any prior period depreciation pertaining to 2017 – 18 may only be allowed. The matter has already been elaborated in paragraph 3.12.4 of the impugned order.



Application submitted by the West Bengal Power Development Corporation Limited (WBPDCCL) under Section 94 (1) (f) of the Electricity Act, 2003 and regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended from time to time, for review of Fuel and Power Purchase Cost Adjustment (FPPCA) and Annual Performance Review (APR) Order dated 12.03.2025 in Case No. FPPCA – 97 / 19 – 20 and APR – 91 / 21 – 22 passed by the West Bengal Electricity Regulatory Commission for the financial year 2018 – 19

- 13.4 WBPDCCL neither in their APR petition nor in the review petition has submitted the year for which prior period depreciation has been claimed. Thus, the submission of WBPDCCL has no merit and thus, have no scope for review.

K. Non considering the claim for treatment of Unit IV of Sagardighi Thermal Power Plant (Stage II) as an inoperative asset:

Submission of WBPDCCL:

- 14.1 WBPDCCL claimed that the Commission has erred in disallowing the claim for treatment of Unit – IV of Sagardighi Thermal Power Plant Stage II as an inoperative asset under regulation 5.25.1 of the WBERC Tariff Regulations. WBPDCCL submitted that there was a forced shut down for a prolonged period from 05.04.2018 to 09.07.2018 i.e. for 2270.27 Hours on account of turbine vibrations, barring a brief 4-minute gap and the information has been submitted to the Commission in Form A to the APR petition. WBPDCCL submitted that during the short intervening period of 4-minutes, Unit – IV of the Sagardighi Thermal Power Plant Stage II was started only to test the issue of turbine vibrations. WBPDCCL prayed to disregard the brief period of 4-minute and consider the unit as inoperative asset under the provisions of regulation 5.25.1 of the WBERC Tariff Regulations.

Analysis:

- 14.2 The Commission in paragraph 3.25.2 of the impugned order has noted that the review petitioner in paragraph 4.5.8 of their APR petition has claimed that the shut-down for Unit – IV of Sagardighi Stage II was for 2150.90 Hours which does not qualify under the provisions of inoperative asset in terms of regulation 5.25.1 of the WBERC Tariff Regulations. Now, WBPDCCL in the instant review petition has claimed that the actual shut down period was from 05.04.2018 to 09.07.2018 and for a period of 2270.27 Hours barring a brief 4-minute gap where the Unit – IV was started to test the issue of turbine vibrations. The Commission noted that since the Unit – IV has been synchronized to grid for a brief period of 4-minute which is less than a time block such period is considered as part of testing of the



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unit. In view of the above, the Commission has considered the Unit – IV as inoperative for a period of 2270.27 Hours and is eligible for treatment under the provisions of regulation 5.25.1 of the WBERC Tariff Regulations.

- 14.3 Regulation 5.25.1 of the WBERC Tariff Regulations inter-alia states that in case any asset of a generating station remains inoperative for more than three months due to breakdown or force majeure resulting in less activity compared to respective normative target of availability for that generating station then shortfall of full capacity charge will be allowed to be recovered partly on employee cost, interest on capital loan, depreciation and advance against depreciation corresponding to such inoperative asset to the extent the Commission finds it necessary.

Considering the above, the cost on normative availability for inoperative hours i.r.o aforesaid fixed cost elements has been shown below:

Fixed Cost Elements	Figures in Rs. Lakh		
	Cost as per Normative Availability for 8760 Hours i.r.o Sagardighi Stage II (2 x 500 MW)	Cost as per Normative Availability for 8760 Hours i.r.o Unit – IV of Sagardighi Stage II (1 x 500 MW)	Cost as per Normative Availability for 2270.27 Hours i.r.o Unit – IV of Sagardighi Stage II (1 x 500 MW)
Employee Cost	5725.92	2862.96	741.97
Interest on Capital Loan	42704.95	21352.48	5533.78
Depreciation	20429.75	10214.88	2647.32
Advance Against Depreciation	0.00	0.00	0.00
Total	68860.62	34430.32	8923.07

- 14.4 Therefore, since Unit – IV of Sagardighi Stage II was inoperative for a period of 2270.27 Hours making the availability to be NIL, the shortfall of capacity charge comes to Rs. 8923.07 Lakh which is to be allowed to WBPDCCL for recovery.

- 15.0 The Commission observes that the review sought for on the issues mentioned in 'A' to 'J' from paragraph 4.1 to 13.4 above is devoid of any merit for review. However, the Commission found merit on the review sought for on the issue 'K' related to treatment of Unit IV of Sagardighi Thermal Power Plant (Stage II) as an inoperative asset in paragraph 14.1 to 14.4 above and is thus allowed.

16.0



Application submitted by the West Bengal Power Development Corporation Limited (WBPDCCL) under Section 94 (1) (f) of the Electricity Act, 2003 and regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended from time to time, for review of Fuel and Power Purchase Cost Adjustment (FPPCA) and Annual Performance Review (APR) Order dated 12.03.2025 in Case No. FPPCA – 97 / 19 – 20 and APR – 91 / 21 – 22 passed by the West Bengal Electricity Regulatory Commission for the financial year 2018 – 19

Order:

- 17.0 Considering the facts and observations stated above, the Commission admit **Rs. 8923.07 Lakh** as an additional recoverable amount for WBPDCCL in respect of the year 2018 – 19. In terms of the Tariff Regulations, the additional recoverable amount of Rs. 8923.07 Lakh or part thereof shall be adjusted with the amount of Aggregate Revenue Requirement for the subsequent period or that for any other ensuing year or through separate order, as may be decided by the Commission.
- 18.0 The review petition is hereby disposed of.
- 19.0 A copy of this Order shall be posted on the official website of the Commission.
- 20.0 WBPDCCL is directed to download the copy of this Order from the Commission's website and act accordingly. Certified copies of this Order, upon application and fulfilment of the requisite formalities as per the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended, and upon submission of necessary fees, shall be provided to the parties.

Sd/-

(DR. MALLELA VENKATESWARA RAO)
CHAIRPERSON

Dated: 03.12.2025

Sd/-

DEPUTY DIRECTOR, WBERC



Application submitted by the West Bengal Power Development Corporation Limited (WBPDCL) under Section 94 (1) (f) of the Electricity Act, 2003 and regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended from time to time, for review of Fuel and Power Purchase Cost Adjustment (FPPCA) and Annual Performance Review (APR) Order dated 12.03.2025 in Case No. FPPCA – 97 / 19 – 20 and APR – 91 / 21 – 22 passed by the West Bengal Electricity Regulatory Commission for the financial year 2018 – 19

Annexure – I

EXPENSES CONSIDERED BY THE COMMISSION UNDER OPERATION AND MAINTENANCE HEAD IN TABLE 25A OF THE APR ORDER FOR 2018 – 19

Figures in Rs Lakh

KOLAGHAT TPS

DESCRIPTION	EXPENSE DURING 2018-19
Construction of Coffee Shop at D25 GH KTPS	18.16
RCC structures including watecell#3E of CT KTPS	47.41
BEARING INDUCTION HEATER TIH 100M SKF INDIA	4.42
AUTOMATIC PRESSURE CALIBRATOR	4.81
LEVEL TRANSMITTER FOR COAL BUNKER OF U#4 & 6	18.30
HP FIRST STAGE BLADE	34.75
Laying & fixing of Elt. Accessories KTPS TOWNSHIP	91.63
LCD Projector Model: VPL-EX430-SONY MAKE	0.40
PRINTER, LASERJET KTPS	1.08
SCANNER HP	0.29
Projector, Laptop & Sound System at KTPP High School	1.53
LAPTOP	2.29
ROOM SPLIT AC 15 TON	4.19
OPC Information gateway system for transferring DC	25.37
MICROSOFT OFFICE 2016 MICROSOFT	5.55
MICROSOFT WINDOWS 10 MICROSOFT	2.56
Photocopier Machine	0.58
Photocopier Machine (Konica Minolta Bizhub 226)	0.79
WATER PURIFIER CUM COOLER AT AHPSILO&MEDICAL Unit	1.98
ECG MACHINE MODEL 6208 VIEW BPL	0.55
BPL Oxygen Concentrator	0.48
Monitor Model-Magna BPL	0.60
Glucometer -Johnson	0.01
CHAIR GODREJ	0.79
ALMIRAH GODREJ	0.45
TABLE-GODREJ GODREJ	0.26
COMPUTER TABLE	0.09
FILE STORAGE	0.08
HIGH BENCH, WOODEN	2.17
LOW BENCH, WOODEN	2.36
WOODEN COT, SINGLE PLY	0.65
WOODEN COT, SINGLE PLY	1.77
FLOOR CARPET	1.20
SOFA- 3-SEATER, TEAK WOOD	0.26
TEA TABLE, TEAK WOOD	0.15
ALUMINIUM DOOR	0.10
FLOOR CARPET	0.21
ALMIRAH M14-N53-00109	0.13
WARDROBE/WOODEN ALMIRAH	0.46
DOUBLE BED, PLYWOOD M14-N53-00248	0.18
SINGLE BED MATTRESS (4"), RELAX SPRING	0.76
DOUBLE BED MATTRESS (4"), RELAX SPRING	0.09
DINING TABLE 8-SEATER	0.20
DINING CHAIR WITH CUSHION FINISH	0.16
SOFA- 3-SEATER, TEAK WOOD	0.57
TEA TABLE, WOODEN, WITH GLASS TOP	0.09
Steel Almirah at G.M. Building	0.18



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DESCRIPTION	EXPENSE DURING 2018-19
SECRETARIAT TABLE, FULL, MATT	0.22
SECRETARIAT TABLE, FULL, MATT	0.27
ALMIRAH, STEEL 6.5'	0.36
FILE STORAGE	0.06
SECRETARIAT TABLE, FULL, MATT	0.14
WHITE BOARD	0.04
GLASS TOP, TABLE	0.03
SECRETARIAT TABLE, FULL, MATT	0.22
SECRETARIAT TABLE, FULL, MATT	0.37
GLASS TOP, TABLE	0.03
GLASS TOP, TABLE M14-N53-00266	0.02
ALMIRAH, STEEL 6.5'	0.27
WHITE BOARD	0.05
FILE STORAGE	0.06
Table Wooden Computer	0.03
CURTAINS M14-N25-00002	0.20
PARTITION CUBICLES, WOODEN PARTLY GLAZED PARTITION	0.66
CHAIR GODREJ M14-N53-00180	0.12
WRITING CHAIR WITH CUSHION M14-N53-00104	0.40
MARBLE SLAB FOR TABLE TOP	0.07
PELMET FOR WINDOWS/ DOORS KTPS GH	0.28
CURTAINS M14-N25-00002 D-26 of KTPS Guest House	1.59
PELMET FOR WINDOWS/ DOORS D-26 of KTPS Guest House	0.66
Table, Wooden	0.38
Installation of Wooden Almirah at GH	2.71
DIGITAL MF NETWORK LASER PRINTER	0.31
HP COLOUR LASER PRINTER MFP	0.16
MONITOR LED, 24", MAKE LG, MODEL 24LW331C	0.02
DESKTOP PC, CORE i5	2.43
PRINTER, LASERJET	0.39
Water Heater (Bajaj shakti) 15 L	0.05
DVD PLAYER-DVD002 CL JM1007	0.01
Havells Geyser 25 ltr (5 nos)	0.09
Chimney for Kitchen -GH New Delhi	0.02
LG 32" TV for New Town Guest House	0.08
Microwave, TV, water Purifier (DELHI)	0.34
Tv for Guest House, Delhi	0.31
Center Table 3 no's NEW DELHI gh	0.10
Side Table-New Delhi GH	0.03
Centre Table-New Delhi guest house	0.09
Sofa Set 1+ Centre Table 1 + Runner 1	0.26
Cabinet-New Delhi Guest House	0.18
Single Bed 2+Dressing Table 1+Mattress 2	0.13
Almirah, Delhi Guest house	0.04
Dining Table, Delhi Guest	0.31
Sofa-Delhi Guest House	0.31
Single Bed-Delhi Guest House	0.33
ALMIRAH, BIG 86" X 36" X 15"	0.07
ALMIRAH, SMALL 49" X 24" X 15"	0.01
CABINET: L 700 X D 800 X H 2200	0.04
SINGLE SEATER SOFA SIZE:: 900 X 800	0.03
ALMIRAH, BIG 86" X 36" X 15"	0.04
FILE CABINET, 50" X 60" X 15"	0.05
Godrej Premier High Back Chair, Model: 7101R, Colour	0.02
SAMSUNG LED TV 55": MODEL 55M5570	0.15



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DESCRIPTION	EXPENSE DURING 2018-19
TABLE WITH STAINLESS STEEL LEGS	0.01
BLOOM CHAIR WITH STAINLESS	0.01
GODREJ ARRIVE BACK UNIT	0.09
Wooden chamber & workstations 6th floor	1.48
Wooden chamber & workstations 6th floor	0.78
6 SEATER DINING WITH CHAIRS NEW DELHI	0.17
RUNNER BURFI	0.10
TOTAL	299.37

BAKRESWAR TPS

DESCRIPTION	EXPENSE DURING 2018-19
LIGHT (LUX) METER	0.25
Installation of Elevator	9.70
AC for VRF System-UNIT#2	16.93
AC for VRF System-UNIT#1	9.69
COMPUTER	5.48
MONITOR HP	0.42
PRINTER, LASERJET, TYPE: NETWORK	0.85
Paging Diaphragm and Microphone stand with Microphone	0.75
LCD projector-BKTPP	1.42
Projectors with accessories	4.48
WINDOWS SERVER CLIENT ACCESS LICENCE	1.39
Floor cleaning machine (SCRUBBER DRIER)	2.68
Industrial Water Purifier EUREKA FORBES	1.52
Industrial Water Purifier EUREKA FORBES	0.35
Mobile Handset, Model: - Nokia 2.1	0.07
WHIRLPOOL WASHING G.M Bungalow. BKTPP	0.11
BAJAJ TOASTER	0.01
SAMSUNG MICROWAVE, G.M Bungalow.	0.15
BAJAJ INDUCTION COOKER GM BUNGLOW BKTPP	0.05
BAJAJ INDUCTION KIT GM BUNGLOW BKTPP	0.02
HIGH BACK CHAIR, GODREJ	3.42
CHAIR W/O ARMS, GODREJ	0.30
Steel Cushion Chair BKTPP	0.32
Almirah, 8 Locker BKTPP	0.17
Table, Steel Half Secretariat BKTPP	0.36
Rack, Steel 5' BKTPP	0.23
Steel Cushion Chair BKTPP	0.05
Steel Cushion Chair BKTPP	0.27
Chair BKTPP	0.36
Table, Office WT-718	1.33
Chair, High Back Revolving FU-7001D	1.14
Table, Office T-9	0.88
Chair, Plastic Moulded with arm BKTPP	0.34
Revolving Chair 3002A BKTPP	0.58
Chair, Plastic Moulded with arm BKTPP	0.12
Table, Computer BKTPP	0.40
Chair, Plastic Moulded with arm	0.03
Revolving Chair 3002A BKTPP	0.48
Chair BKTPP	0.17
GODREJ, QUEEN BED, GM BUNGLOW BKTPP	0.47
GODREJ MATTRESS, MODEL - HERO,	0.07
GODREJ COMPUTER TABLE, MODEL	0.06



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DESCRIPTION	EXPENSE DURING 2018-19
PROCUREMENT OF 10 NOS OF AIR CONDITIONER MACHINES	4.86
CCTV Installation for Holy Mother Primary School	0.53
DIGITAL MF NETWORK LASER PRINTER	0.52
HP COLOUR LASER PRINTER MFP	0.26
MONITOR LED,24", MAKE LG, MODEL 24LW331C	0.04
DESKTOP PC, CORE i5	4.05
PRINTER, LASERJET	0.65
Water Heater (Bajaj shakti) 15 L	0.08
DVD PLAYER-DVD002 CL JM1007	0.01
Havells-Geyser 25 ltr (5 nos)	0.14
Chimney for Kitchen -GH New Delhi	0.04
LG 32" TV for New Town Guest House	0.13
Microwave, TV, water Purifier (DELHI)	0.56
Tv for Guest House, Delhi	0.52
Center Table 3 nos NEW DELHI gh	0.17
Side Table-New Delhi GH	0.06
Centre Table-new Delhi guest house	0.15
Sofa Set 1+ Centre Table 1 + Runner 1	0.43
Cabinet-New Delhi Guest House	0.29
Single Bed 2+Dressing Table 1+Mattress 2	0.22
Almirah, Delhi Guest house	0.07
Dinning Table, Delhi Guest	0.51
Sofa-Delhi Guest House	0.51
Single Bed-Delhi Guest House	0.54
ALMIRAH, BIG 86" X 36" X 15"	0.12
ALMIRAH, SMALL 49" X 24 " X 15"	0.02
CABINET : L 700 X D 800 X H 2200	0.06
SINGLE SEATER SOFA SIZE:: 900 X 800	0.05
ALMIRAH, BIG 86" X 36" X 15"	0.06
FILE CABINET, 50" X 60"X 15"	0.08
Godrej Premier High Back Chair,Model:7101R,Colour	0.03
SAMSUNG LED TV 55": MODEL55M5570	0.26
TABLE WITH STAINLESS STEEL LEGS	0.02
BLOOM CHAIR WITH STAINLESS	0.02
GODREJ ARRIVE BACK UNIT	0.15
Wooden chamber & workstations 6th floor	2.47
Wooden chamber & workstations 6th floor	1.30
6 SEATER DINING WITH CHAIRS NEW DELHI	0.29
RUNNER BURFI	0.17
TOTAL	88.31

BANDEL STAGE I TPS

DESCRIPTION	EXPENSE DURING 2018-19
DIGITAL MF NETWORK LASER PRINTER	0.03
HP COLOUR LASER PRINTER MFP	0.02
MONITOR LED,24", MAKE LG, MODEL 24LW331C	0.00
DESKTOP PC, CORE i5	0.26
PRINTER, LASERJET	0.04
Water Heater (Bajaj shakti) 15 L	0.01
DVD PLAYER-DVD002 CL JM1007	0.00
Havells-Geyser 25 ltr (5 nos)	0.01
Chimney for Kitchen -GH New Delhi	0.00
LG 32" TV for New Town Guest House	0.01



Application submitted by the West Bengal Power Development Corporation Limited (WBPDCL) under Section 94 (1) (f) of the Electricity Act, 2003 and regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended from time to time, for review of Fuel and Power Purchase Cost Adjustment (FPPCA) and Annual Performance Review (APR) Order dated 12.03.2025 in Case No. FPPCA – 97 / 19 – 20 and APR – 91 / 21 – 22 passed by the West Bengal Electricity Regulatory Commission for the financial year 2018 – 19

DESCRIPTION	EXPENSE DURING 2018-19
Microwave, TV, water Purifier (DELHI)	0.04
Tv for Guest House, Delhi	0.03
Center Table 3 nos NEW DELHI gh	0.01
Side Table-New Delhi GH	0.00
Centre Table-New Delhi guest house	0.01
Sofa Set 1+ Centre Table 1 + Runner 1	0.03
Cabinet-New Delhi Guest House	0.02
Single Bed 2+Dressing Table 1+Mattress 2	0.01
Almirah, Delhi Guest house	0.00
Dinning Table, Delhi Guest	0.03
Sofa-Delhi Guest House	0.03
Single Bed-Delhi Guest House	0.04
ALMIRAH, BIG 86" X 36" X 15"	0.01
ALMIRAH, SMALL 49" X 24 " X 15"	0.00
CABINET : L 700 X D 800 X H 2200	0.00
SINGLE SEATER SOFA SIZE:: 900 X 800	0.00
ALMIRAH, BIG 86" X 36" X 15"	0.00
FILE CABINET, 50" X 60" X 15"	0.01
Godrej Premier High Back Chair, Model:7101R, Colour	0.00
SAMSUNG LED TV 55": MODEL55M5570	0.02
TABLE WITH STAINLESS STEEL LEGS	0.00
BLOOM CHAIR WITH STAINLESS	0.00
GODREJ ARRIVE BACK UNIT	0.01
Wooden chamber & workstations 6th floor	0.16
Wooden chamber & workstations 6th floor	0.08
6 SEATER DINING WITH CHAIRS NEW DELHI	0.02
RUNNER BURFI	0.01
TOTAL	0.95

BANDEL STAGE II TPS

DESCRIPTION	EXPENSE DURING 2018-19
Turbine hall roof cladding U#5 BTPS	13.01
RECHARGABLE TORCH-IT Tools and Tackles	0.01
ELECTRIC BLOWER IT Tools and Tackles	0.04
ELECTRIC DRILL IT Tools and Tackles	0.04
DIGITAL MULTIMETER IT Tools and Tackles	0.04
DE-SOLDERING PUMP IT Tools and Tackles	0.00
POWER MONITOR IT Tools and Tackles	0.03
SCANNER, FLATBED	0.23
PRINTER, OFFICEJET PRO 6970	0.33
PRINTER, LASERJET	0.09
Page & Telephone Integration system -BTPS	0.70
Router wireless for ethernet network	0.06
Installation of projector including accessories	1.09
projector including accessories	0.64
CAMERA, DIGITAL	0.07
Aqua guard Compact Machine at BTPS	0.41
CCTV at BTPS Store (Second phase)	2.68
Supply and installation of CCTV	1.68
TABLE, EXECUTIVE TTS Systematics	0.22
Chair, seaters (3-in-1) Model No. Z.108	0.10
CHAIR, VISITORS TTS systematics	0.06
COMPUTER TABLE FOR COMPUTER & ACCESSORIES	0.07



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DESCRIPTION	EXPENSE DURING 2018-19
CHAIR, CLASSIC EXECUTIVE M14-N53-00155	0.10
TABLE, SENIOR EXECUTIVE	0.12
ALMIRAH, OFFICE	0.54
CHAIR, COMPUTER	0.11
RACK, STEEL, RC.7106 M14-N53-00160	0.14
SHELF, BOOK, BS.5100P, M14-N53-00164	0.48
CHAIR, VISITORS M14-N53-00156	0.25
ALMIRAH M25-D01-00070	0.19
COMPUTER TABLE	0.24
TABLE	0.14
Chair M14-N53-00014	0.26
DIGITAL MF NETWORK LASER PRINTER	0.06
HP COLOUR LASER PRINTER MFP	0.03
MONITOR LED,24", MAKE LG, MODEL 24LW331C	0.00
DESKTOP PC, CORE i5	0.47
PRINTER, LASERJET	0.08
Water Heater (Bajaj shakti) 15 L	0.01
DVD PLAYER-DVD002 CL JM1007	0.00
Havells-Geyser 25 ltr (5 nos)	0.02
Chimney for Kitchen -GH New Delhi	0.00
LG 32" TV for New Town Guest House	0.01
Microwave, TV, water Purifier (DELHI)	0.07
Tv for Guest House, Delhi	0.06
Center Table 3 nos NEW DELHI gh	0.02
Side Table-New Delhi GH	0.01
Centre Table-New Delhi guest house	0.02
Sofa Set 1+ Centre Table 1 + Runner 1	0.05
Cabinet-New Delhi Guest House	0.03
Single Bed 2+Dressing Table 1+Mattress 2	0.03
Almirah, Delhi Guest house	0.01
Dinning Table, Delhi Guest	0.06
Sofa-Delhi Guest House	0.06
Single Bed-Delhi Guest House	0.06
ALMIRAH, BIG 86" X 36" X 15"	0.01
ALMIRAH, SMALL 49" X 24 " X 15"	0.00
CABINET : L 700 X D 800 X H 2200	0.01
SINGLE SEATER SOFA SIZE:: 900 X 800	0.01
ALMIRAH, BIG 86" X 36" X 15"	0.01
FILE CABINET, 50" X 60"X 15"	0.01
Godrej Premier High Back Chair,Model:7101R,Colour	0.00
SAMSUNG LED TV 55": MODEL55M5570	0.03
TABLE WITH STAINLESS STEEL LEGS	0.00
BLOOM CHAIR WITH STAINLESS	0.00
GODREJ ARRIVE BACK UNIT	0.02
Wooden chamber & workstations 6th floor	0.29
Wooden chamber & workstations 6th floor	0.15
6 SEATER DINING WITH CHAIRS NEW DELHI	0.03
RUNNER BURFI	0.02
TOTAL	25.92

SANTALDIH TPS



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DESCRIPTION	EXPENSE DURING 2018-19
Construction of basement for Installation of machine at DM Plant of Unit 5 STPS	21.96
DIGITAL STORAGE OSCILLOSCOPE	3.72
Bevel & Helical Gear Box STPS	12.48
O2 ANALYSER, ZR22G-200-SCETTEA/F1/CV/SCT, YOKOGAWA	5.05
OXYGEN ANALYZER COMPLETE SET	4.64
Motor, 3 pH Sq. Cage Induction, 132KW, 415V	4.64
LUB OIL PUMP, MDL NO: DS-165-550-3S	2.63
Working Oil Cooler, Model No: 1210 SVNL	13.54
DIGITAL EARTH TESTER	2.07
GENERATOR ROTOR UNIT 5 STPS	327.31
Network Enclosure & Switches for IT Dept, STPS	1.36
PRINTER LASERJET PRO 400 COLOR M451dn (CE957A)	0.47
Water purifiers	2.59
AIR CONDITIONER SPLIT TYPE CAPACITY: 2T	2.22
AIR CONDITIONER SPLIT TYPE CAPACITY: 2T M15-Z01-00	4.00
AIR CONDITIONER SPLIT TYPE CAPACITY: 1.5T	4.80
AIR CONDITIONER SPLIT TYPE CAPACITY: 1.5T	11.07
LCD Projector set and screen STPS	1.83
GEYSER, 2KW, 15L, 5 STAR. STPS	0.51
ROOM HEATER guest house under EM-OPH, STPS	0.16
Water purifier-cum-Chiller STPS CHP BLDG	0.78
WARDROBE SLIDE & STORE	0.29
Public Addressing System at Administrative Building	12.54
DIGITAL MF NETWORK LASER PRINTER	0.26
HP COLOUR LASER PRINTER MFP	0.13
MONITOR LED, 24", MAKE LG, MODEL 24LW331C	0.02
DESKTOP PC, CORE i5	2.01
PRINTER, LASERJET	0.32
Water Heater (Bajaj shakti) 15 L	0.04
DVD PLAYER-DVD002 CL JM1007	0.01
Havells-Geyser 25 ltr (5 nos)	0.07
Chimney for Kitchen -GH New Delhi	0.02
LG 32" TV for New Town Guest House	0.06
Microwave, TV, water Purifier (DELHI)	0.28
Tv for Guest House, Delhi	0.26
Center Table 3 nos NEW DELHI gh	0.08
Side Table-New Delhi GH	0.03
Centre Table-New Delhi guest house	0.08
Sofa Set 1+ Centre Table 1 + Runner 1	0.21
Cabinet-New Delhi Guest House	0.15
Single Bed 2+Dressing Table 1+Mattress 2	0.11
Almirah, Delhi Guest house	0.03
Dining Table, Delhi Guest	0.25
Sofa-Delhi Guest House	0.26
Single Bed-Delhi Guest House	0.27
ALMIRAH, BIG 86" X 36" X 15"	0.06
ALMIRAH, SMALL 49" X 24" X 15"	0.01
CABINET: L 700 X D 800 X H 2200	0.03
SINGLE SEATER SOFA SIZE: 900 X 800	0.02
ALMIRAH, BIG 86" X 36" X 15"	0.03
FILE CABINET, 50" X 60" X 15"	0.04
Godrej Premier High Back Chair, Model: 7101R, Colour	0.01
SAMSUNG LED TV 55": MODEL 55M5570	0.13
TABLE WITH STAINLESS STEEL LEGS	0.01
BLOOM CHAIR WITH STAINLESS	0.01



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DESCRIPTION	EXPENSE DURING 2018-19
GODREJ ARRIVE BACK UNIT	0.08
Wooden chamber & workstations 6th floor	1.23
Wooden chamber & workstations 6th floor	0.65
6 SEATER DINING WITH CHAIRS NEW DELHI	0.14
RUNNER BURFI	0.08
TOTAL	448.14

SAGARDIGHI STAGE I TPS

DESCRIPTION	EXPENSE DURING 2018-19
DESKTOP, INDUSTRIAL TYPE ADVANTECH	2.22
DESKTOP COMPUTER	4.95
GPS System for Switchyard SACDA and Relays	1.30
LCD Multimedia Projector	0.74
Installation of CCTV at township	3.00
Desktop Computer with preloaded OS	5.82
SCANNER, FLATBED	0.57
UPS,600VA APC	0.37
UPS,600VA APC M16-N51-00043	0.61
MOUSE & KEYBOARD, COMBOPACK, TYPE-USB	0.15
MOUSE & KEYBOARD, COMBOPACK WIRELESS	0.05
MOUSE PAD M16-N51-00074	0.01
MONITOR TYPE:LED 19 INCH, with VGA port	1.05
PRINTER, LASERJET,1020	0.65
PRINTER,LASERJET,MFP,1005	0.99
LASER PRINTER,NETWORK,DUPLEX	1.23
Portable sound system	0.58
SCANNER,FLATBED	0.22
PRINTER,DOT MATRIX	0.09
PRINTER,LASERJET,1020	0.51
PRINTER,LASERJET,MFP,1005	0.46
Two Ton Window AC and Installation of The Same	0.87
Single Phase portable type 1A/5A Current Injector	0.74
IP PTZ CCTV CAMERA,FULL HD	4.40
Full HD IP Based Fixed Focus Type CCTV Camera	1.18
AIR CONDITIONER SPLIT TYPE CAPACITY:1.5T	3.08
Split AC Capacity 1.5 ton Godrej SGTTP	1.10
BPL ECG Machine Model 6208 VIEW 5000005761	0.40
RACK, WALL MOUNT, 19 INCH, 6U	0.17
RACK, WALL MOUNT, 19 INCH, 4U	0.14
Visitor chair-VC308S	1.44
Revolving Chair C2001A	3.12
Office TableT3110A	1.56
Almirah A2601	1.85
Locker8cab A2608	1.19
Locker 12 cab A2609	0.80
DIGITAL MF NETWORK LASER PRINTER	0.25
HP COLOUR LASER PRINTER MFP	0.13
MONITOR LED,24", MAKE LG, MODEL 24LW331C	0.02
DESKTOP PC, CORE i5	1.94
PRINTER, LASERJET	0.31
Water Heater (bajaj shakti) 15 L	0.04
DVD PLAYER-DVD002 CL JM1007	0.00
Havells-Geyser 25 ltr (5 no's)	0.07



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DESCRIPTION	EXPENSE DURING 2018-19
Chimney for Kitchen -GH New Delhi	0.02
LG 32" TV for New Town Guest House	0.06
Microwave, TV, water Purifier (DELHI)	0.27
Tv for Guest House, Delhi	0.25
Center Table 3 nos NEW DELHI gh	0.08
Side Table-New Delhi GH	0.03
Centre Table-New Delhi guest house	0.07
Sofa Set 1+ Centre Table 1 + Runner 1	0.20
Cabinet-New Delhi Guest House	0.14
Single Bed 2+Dressing Table 1+Mattress 2	0.10
Almirah, Delhi Guest house	0.03
Dining Table, Delhi Guest	0.24
Sofa-Delhi Guest House	0.25
Single Bed-Delhi Guest House	0.26
ALMIRAH, BIG 86" X 36" X 15"	0.06
ALMIRAH, SMALL 49" X 24 " X 15"	0.01
CABINET: L 700 X D 800 X H 2200	0.03
SINGLE SEATER SOFA SIZE: 900 X 800	0.02
ALMIRAH, BIG 86" X 36" X 15"	0.03
FILE CABINET, 50" X 60" X 15"	0.04
Godrej Premier High Back Chair, Model:7101R,Colour	0.01
SAMSUNG LED TV 55": MODEL55M5570	0.12
TABLE WITH STAINLESS STEEL LEGS	0.01
BLOOM CHAIR WITH STAINLESS	0.01
GODREJ ARRIVE BACK UNIT	0.07
Wooden chamber & workstations 6th floor	1.18
Wooden chamber & workstations 6th floor	0.62
6 SEATER DINING WITH CHAIRS NEW DELHI	0.14
RUNNER BURFI	0.08
TOTAL	54.80

SAGARDIGHI STAGE II TPS

DESCRIPTION	EXPENSE DURING 2018-19
DIGITAL MF NETWORK LASER PRINTER	0.19
HP COLOUR LASER PRINTER MFP	0.1
MONITOR LED,24", MAKE LG, MODEL 24LW331C	0.01
DESKTOP PC, CORE i5	1.5
PRINTER, LASERJET	0.24
Water Heater (Bajaj shakti) 15 L	0.03
DVD PLAYER-DVD002 CL JM1007	0
Havells-Geyser 25 ltr (5 nos)	0.05
Chimney for Kitchen -GH New Delhi	0.01
LG 32" TV for New Town Guest House	0.05
Microwave, TV, water Purifier (DELHI)	0.21
Tv for Guest House, Delhi	0.19
Center Table 3 nos NEW DELHI gh	0.06
Side Table-New Delhi GH	0.02
Centre Table-New Delhi guest house	0.06
Sofa Set 1+ Centre Table 1 + Runner 1	0.16
Cabinet-New Delhi Guest House	0.11
Single Bed 2+Dressing Table 1+Mattress 2	0.08
Almirah, Delhi Guest house	0.02
Dinning Table, Delhi Guest	0.19



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DESCRIPTION	EXPENSE DURING 2018-19
Sofa-Delhi Guest House	0.19
Single Bed-Delhi Guest House	0.2
ALMIRAH, BIG 86" X 36" X 15"	0.04
ALMIRAH, SMALL 49" X 24 " X 15"	0.01
CABINET : L 700 X D 800 X H 2200	0.02
SINGLE SEATER SOFA SIZE:: 900 X 800	0.02
ALMIRAH, BIG 86" X 36" X 15"	0.02
FILE CABINET, 50" X 60"X 15"	0.03
Godrej Premier High Back Chair,Model:7101R,Colour	0.01
SAMSUNG LED TV 55": MODEL55M5570	0.09
TABLE WITH STAINLESS STEEL LEGS	0.01
BLOOM CHAIR WITH STAINLESS	0.01
GODREJ ARRIVE BACK UNIT	0.06
Wooden chamber & workstations 6th floor	0.91
Wooden chamber & workstations 6th floor	0.48
6 SEATER DINING WITH CHAIRS NEW DELHI	0.11
RUNNER BURFI	0.06
TOTAL	5.55