



**ORDER
OF THE
WEST BENGAL ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF
CASE NO: APR(R)-49/25-26**

REVIEW OF THE ORDER DATED 31.03.2025 IN CASE NO. APR- 125/24-25
RELATED TO ANNUAL PERFORMANCE REVIEW FOR THE YEAR 2021-22
OF DAMODAR VALLEY CORPORATION (DVC) FOR DISTRIBUTION AND
RETAIL SALE OF ELECTRICITY IN THE PART OF DAMODAR VALLEY AREA
FALLING WITHIN THE TERRITORY OF THE STATE OF WEST BENGAL.

DATE: 01.12.2025



Facts in brief:

- 1.0 Damodar Valley Corporation (DVC) has submitted a petition on 30.05.2025 under section 94(1)(f) of the Electricity Act, 2003 read with regulation 1.7.5 and 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013 seeking review and rectification of the order dated 31.03.2025 (Impugned Order) for the year 2021-22 passed by the West Bengal Electricity Regulatory Commission (Commission) in Case No. APR - 125/24-25. This application has been admitted by the Commission on 18.06.2025.
- 2.0 DVC submitted this application for review and rectification of the impugned order on the following seven (7) issues:
 - A) Computation of Transmission and Distribution expenses,
 - B) Computation of Transmission and Distribution losses,
 - C) Computation of Unscheduled Interchange ("UI") Charge
 - D) Disallowance of Interest on temporary financial accommodation,
 - E) Computation of the fees paid to Central Electricity Regulatory Commission (CERC),
 - F) Disallowance of legal charges and consultancy fees and
 - G) Computation of Transmission Charge of MPL.

Observations of the Commission

- 3.0 Now, the Commission proceeds to find whether any case for review has been made out by the Review Petitioner in terms of Section 114 and Order 47 Rule 1 of CPC, according to which a person aggrieved by order of a Court can file review on the following grounds, if no appeal against the said order has been filed:

- (a) Discovery of new and important matter of evidence which after the exercise of due diligence was not within his knowledge or could not be produced by him when the decree was passed or order made.
- (b) On account of some mistake or error apparent on the face of record; and
- (c) For any other sufficient reason.

In this connection, reference could be made to the following judgements:

- (a) In **Lily Thomas & Ors. vs. Union of India & Ors. [(2000) 6 SCC 224]** Judgment, the Hon'ble Supreme Court has held as under:

"56. It follows, therefore, that the power of review can be exercised for correction of a mistake and not to substitute a view. Such powers can be exercised within the limits of the statute dealing with the exercise of power. The review cannot be treated as an appeal in disguise. The mere possibility of two views on the subject is not a ground for review...."



- (b) In **Union of India vs. Sandur Manganese and Iron Ores Limited & others {(2013) 8 SCC 337}**, the Hon'ble Supreme Court has held as under:

"23. It has been time and again held that the power of review jurisdiction can be exercised for the correction of a mistake and not to substitute a view. In Parsion Devi & Others Vs. Sumitri Devi & Others, this Court held as under:

"9. Under Order 47 Rule 1 of CPC, a judgment may be open to review inter alia if there is a mistake or an error apparent on the face of the record. An error which is not self-evident and has to be detected by a process of reasoning, can hardly be said to be an error apparent on the face of the record justifying the court to exercise its power of review under Order 47 Rule 1 CPC. In exercise of the jurisdiction under Order 47 Rule 1 of CPC, it is not permissible for an erroneous decision to be "reheard and corrected". A review petition, it must be remembered has limited purpose and cannot be allowed to be "an appeal in disguise."

- (c) In **M/S Goel Ganga Developers India Pvt. Ltd. vs. Union of India 2018 SCC Online SC 930**, the Hon'ble Supreme Court has held as under:

"In this behalf, we must remind ourselves that the power of review is a power to be sparingly used. As pithily put by Justice V.R. Krishna Iyer, J., "A plea for review, unless the first judicial view is manifestly distorted, is like asking for the moon"

2. The power of review is not like appellate power. It is to be exercised only when there is an error apparent on the face of the record. Therefore, judicial discipline requires that a review application should be heard by the same Bench. Otherwise, it will become an intra-court appeal to another Bench before the same court or tribunal. This would totally undermine judicial discipline and judicial consistency"

4.0 The review sought by DVC on the items mentioned in paragraph 2.0 above have been discussed below:

A. COMPUTATION OF TRANSMISSION AND DISTRIBUTION EXPENSES.:

Submission of DVC:

DVC submits that,

- (i) Tariff Order dated 02.03.2022 and 10.06.2022 of CERC forms the basis for allocation of the AFC to the firm consumers of DVC. Therefore, except for 4 existing and new 400 kV inter-State transmission lines which were certified by ERPC as non-ISTS lines carrying ISTS power (i.e. deemed ISTS lines) with effect from 1.4.2017, CERC has consistently maintained that charges of all the other assets forming part of T&D System (old and new) of DVC as an input cost



in the ARR and recovered from the distribution consumers on approval by WBERC and JSERC and shall not be included in the PoC pool.

- (ii) DVC, as a Generating Company, sells electricity at the ex-bus point from their Generating Stations to various licensees spread across the country. DVC does not claim AFC of its T&D network from the beneficiaries located outside the Command Area. The evacuation of this power is undertaken through the Central Transmission Utility (CTU) network excepting only a bare minimum part of DVC network [i.e MTPS Unit 5 & 6 bus connected to CTU at Kalyaneswari Substation of DVC through MTPS Kalyaneswari lines (134.2 km.) and CTPS Unit 7 & 8 bus connected to CT U at Dhanbad of DVC through CTPS-Dhanbad lines (45.6 km.)]. As compared to the total line and length of existing T&D network (4783 km) of DVC, the above stated lines used for CTU connectivity of CTPS is 0.95% and that for MTPS is 2.81% only of the total T&D network.
- (iii) DVC also stated that the T&D tariff of DVC's existing network is determined in a consolidated manner by the CERC, unlike that done for Power Grid Corporation of India Ltd. ("PGCIL") (i.e. line specific tariff).
- (iv) Due to consideration of extra of energy flow (4066.69 MU) (sold to other license) through the T&D system while determining the allowable T&D cost attributable for firm sale in the command area of West Bengal, there is a reduction of sale for the share attributable to West Bengal to the tune of around 10% (due to change in sales ratio from the claimed data of 54.497% to the derived data of 44.462%) which leads disallowance of Rs. 5293.21 lakhs.

DVC proposes that, at best this cost disallowance (on account of some portion of DVC's T&D system being utilized for supplying power to beneficiaries from MTPS #5&6 and CT PS #7&8 units should be Rs 991.65 Lakh considering 50% of 3.76% of DVC's overall T&D network.

Observation of the Commission:

The Commission observes from the submission of DVC that MTPS- Kalyaneswari lines (134.2 km.) used to connect the Generation bus of MTPS Unit 5 & 6 with CTU at Kalyaneswari. Substation of DVC and CTPS-Dhanbad lines (45.6 km.) used to connect the Generation bus of CTPS Unit 7 & 8 with CTU at Dhanbad. Substation of



DVC. These two lines are 3.76% of Composite T&D network and sufficient capacity is available in those two lines for evacuating the generated power from MTPS #5&6 and CTPS #7&8 units. It is also submitted that Line specific transmission & distribution expense (i.e Average Revenue Requirement (ARR)) is not determined for DVC by CERC.

Since asset-wise segregation of expense of Composite transmission & distribution network (T&D) of DVC is not presently available where such expense will depend on various factors, such as voltage grade, type of asset and age, capital investment and its financing cost etc, hence T&D expense of APR Order admitted based on the existing methodology (i.e proportionate energy usage through composite T&D network by the beneficiaries located outside DVC command area and the consumers of DVC in Jharkhand & West Bengal) is kept unchanged till the final outcome of legal proceedings comes out regarding the methodology of sharing of Composite transmission & distribution network (T&D) of DVC for the consumers of West Bengal part of DVC and subsequent determination / availability of segregated expense of Composite transmission & distribution network (T&D) of DVC in the manner required to comply the Order of legal proceeding.

B. COMPUTATION OF TRANSMISSION AND DISTRIBUTION LOSSES:

Submission of DVC:

DVC submits that, Commission has not considered any loss on account of the additional energy flow of 4066.69 MU as "Unit sold to other licensees using composite T&D System before connected with CTU system" while computing the T&D loss applicable to the consumers of Jharkhand and West Bengal.

As this energy quantum sold to beneficiaries outside DVC command area reaches the respective substations i.e. Kalyaneshwari and Dhanbad from MTPS 5&6 and CTPS 7&8 respectively (via point-to-point wire connection) before entering into CTU system, DVC would have incurred line loss. While transmitting 4066.69 MU through DVC's wired system before entry into the CTU network, 87.81 MU ought to be treated as additional unutilised energy. DVC prays to consider the above clarifications and revisit the computation of T&D loss.



DVC also submits that they are entitled to retain gain for the lower loss level of 2.16% as compared to its normative value of 2.75%. In terms of para 31 under paragraph 'C' of Schedule 9B of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011, as amended ('Tariff Regulations'), any gain due to better performance of distribution loss shall be shared between the distribution license and the consumers at the ratio of 75:25. The incentive for improvement in loss level is derived as Rs. 33.59 Crores. Thus DVC has made submission to allow the claim of Rs. 25.19 Crore as a benefit for saving in distribution.

Observation of the Commission:

Considering the submission of DVC, the Commission has reviewed and decided to re-compute T&D loss for the supply of power to the consumers of West Bengal under this review order wherein Line loss is also considered corresponding to energy usage (4066.69 MU) by the bilateral consumers located outside DVC command area. and thus, T&D loss becomes as follows:

Table- 1.

Particulars	Unit	Derivative	Value
Net Energy input in Composite T&D system as per G of Table 4 of APR Order	MU	A	23600.41
Unit Sold to other Licensees outside DVC command area at intersection point CTU system after Line loss of composite T&D system	MU	$B=4066.69 \times (1-\text{Loss}\%)$	3978.85
Line loss corresponding to the energy usage by other licensees outside DVC command area	MU	$C=4066.69-B$	87.84
Net energy injected into Composite T&D system for usage by the consumers of Jharkhand & West Bengal	MU	$D = A - B - C$	19533.72
Units sold to consumers	MU	E	18018.25
Units wheeled Out	MU	F	1002.21
Units utilised in own premises including construction power	MU	G	91.49
Overall Utilisation	MU	$H=\text{Sum}(E:G)$	19111.95
Unutilised Units	MU	$I = D - H$	421.77
System Loss	MU	$J = I / D \times 100$	2.16%



Regarding claim of incentive by DVC in this review petition for improved T&D loss, the observation of the Commission is that an order has already been passed on 22.01.2024 in this regards determining composite T&D loss for DVC as actuals subject to the ceiling of 2.75% for the years 2019-20 to 2022-23 in accordance to the Note of Paragraph K of Schedule 9A of Tariff Regulations, subsequent to the order dated 23.07.2018 of Hon'ble Supreme Court on conclusion of different legal proceeding regarding the status of transmission system of DVC. Hence as per above order, there is no incentive admissible for 2021-22.

C. COMPUTATION OF UNSCHEDULED INTERCHANGE CHARGES:

Submission of DVC:

DVC submits that, the methodology adopted by this Commission is not in line with the prescribed regulation. This Commission determined the admissible UI Export energy quantum available for sale to the consumers in West Bengal (97.83 MU) after considering the inflated composite T&D loss to the tune of 1.79% instead of 59.62 MU based on DVC's submission of 2.16%. This Commission has not considered the UI expenditure amount incurred by DVC to the tune of Rs. 8713.10 lakhs as submitted in the instant petition on net basis.

DVC inter-alia submits that,

- i) on real time basis grid operations necessitated by unforeseen load-generation imbalances, DVC had to draw UI power in order to maintain un-interrupted power supply of consumers which actually helped the consumers to maintain their production target and business commitment.
- ii) Denial of UI charges, despite being borne to manage system exigencies and maintain grid discipline, amounts to penalizing the licensee for fulfilling its statutory supply obligations.
- iii) The UI expenditure incurred by DVC on account of consumers from West Bengal is less than 10% of the total power purchase cost of the total power purchase cost which comes to the tune of Rs. 4748.37 lakhs after apportionment for West Bengal.

In the circumstances mentioned above, quoting various judgements regarding power to exempt and relax, DVC has made submission to invoke the power to relax under



Regulation 5.17.2 of the Tariff Regulations under Regulations 8.11 of the Tariff Regulations and allow the full UI charges as claimed by DVC.

Observation of the Commission:

The Commission observes that the requirement of power for sale to the consumers and sale to licensee (radially connected) for West Bengal part of DVC has been computed in details in paragraph 3.11.6 of the APR Order and Table 3 of Energy Balance that UI export requirement comes to 97.532 MU only. UI receivables due to such export is shared equally between the consumers and Distribution Licensee (here DVC) in APR order for the year 2021-22 as per Regulation 5.17.3 of the Tariff Regulations.

However consequential impact of issue raised at issue B (revised T&D loss) on energy balance is recomputed for arriving at admissible UI import under this review Order hereunder:

Table- 2.

Particulars	Derivative	Unit	Value
Proportionate utilization for the consumers of DVC in West Bengal as per SL No G of Table 5 of APR Order	A	MU	9869.268
T & D Loss (%) for West Bengal as per Table – 1 of this review order	B	%	2.16%
T & D Loss (MU) for West Bengal	$C = A / (1 - B) - A$	MU	217.88
Energy Requirement for the consumers of DVC for distribution business in West Bengal	$D = A + C$	MU	10087.148
Proportionate Generation available for sale within West Bengal	E	MU	9046.632
Additional Requirement beyond generation	$F = D - E$	MU	1040.516
Proportionate Purchase for sale in West Bengal	G	MU	1100.055
Net UI export to the grid	$H = G - F$	MU	59.539
UI export	I	MU	136.302
UI export	J	Rs Lakh	4325.98
Receivable from UI export for the West Bengal part of DVC	$K = H \times J / I \times 10$	Rs Lakh	1889.66
Share of Net Receivable from UI export for the West Bengal part of DVC as per regulation 5.17.3 of Tariff Regulation	$L = 50\% \times K$	Rs Lakh	944.83
Already admitted in APR Order	M	Rs Lakh	1552.50
Amount to adjust in this Review order	$N = M - L$	Rs Lakh	607.67



D. DISALLOWANCE OF INTEREST ON TEMPORARY FINANCIAL ACCOMMODATION:

Submission of DVC:

DVC has stated that, interest on temporary accommodation has been claimed, as per provision of regulation 5.6.5.4 of Tariff Regulations, for the financing cost of the bill amount which could not be recovered from the consumers within due time. There are clear outstanding and delayed payments with regard to the dues on the part of the West Bengal consumers for which DVC had to resort to short-term line of credit to bridge the gap. DVC has claimed the entire interest portion on the short-term line credit loan, as the Non-Tariff Income was also claimed for the entire sale portion of Jharkhand and West Bengal region. Temporary Financial Accommodation as claimed by DVC, is directly linked to Delayed Payment Surcharge (DPS) due to non-payment of bills timely by the consumers of DVC. However, though Commission has allowed the Non-Tariff Income for the West Bengal Portion, the commensurate portion of interest on Temporary Financial Accommodation has not been allowed the Commission.

DVC has stated that this Commission does not consider the justification given for interest on Temporary Financial Accommodation at page 258 and 455 of the APR Petition enclosing the Annual Statement of Account of DVC for the year 2021-22 which shows Short term bank borrowings (Line of Credit) of Rs.5,900 Crore taken by DVC for financing over-dues of Power Consumers of DVC.

DVC also stated that Interest on Temporary Financial Accommodation is a settled principle of law referring various judgement of the Hon'ble Appellant Tribunal for Electricity ("Hon'ble Tribunal") wherein it is established that temporary financial costs incurred due to delayed payments by consumers should be compensated.

DVC prays to allow the Temporary Financial Accommodation on notional basis commensurate with the Delayed payment surcharge (DPS) income of the West Bengal part only.

Observation of the Commission:



The Commission observes that the disallowance of the claim of DVC for temporary accommodation has been explained in paragraph 3.18.3 of the impugned order. In the Annual Financial statement, it is nowhere reflected that the Short-Term Line of Credit or its part is related to sale to consumers of West Bengal. Neither they have submitted any specific document related to their claim in Form 1.17(a) for Temporary accommodation for sale in West Bengal. DVC could not substantiate their claim of temporary accommodation with the details of loan actually drawn as Short term borrowings (Line of Credit) for the consumers of West Bengal.

From the submission made in the review petition, it is observed that DVC has not submitted any additional fact in regards to the above issue.

Hence there is no scope of reviewing the considered decision of the Commission under section 94 (1) (f) read with Order 47 of Rule 1 of CPC.

E. COMPUTATION OF THE FEES PAID TO CENTRAL COMMISSION AND THIS COMMISSION AND RELATED PUBLICATION EXPENSES:

Submission of DVC:

DVC submits that this Commission has not considered the tariff filing fees, publication expenses, license fees etc. paid to the Central Commission, as claimed by DVC.

The determination of tariff for different generating stations and T&D system of DVC is under the jurisdiction of the Central Commission. DVC sources the required quantum of energy for its distribution activity from these generating stations. DVC accordingly claimed tariff filing fees, publication expenses etc. in respect of different generating stations and T&D activity of DVC network paid to CERC, proportionate with the use of electricity from the respective generators for distribution purpose only.

In the context, DVC submits that this Commission's approach of apportioning the total claimed amount, originally submitted solely for firm sale under the distribution business between firm and license sales has resulted in an undue dilution of cost recovery. The subsequent application of the West Bengal sales ratio to the already



reduced firm sale component has led to a second round of dilution, further lowering the allowable revenue within the State of West Bengal.

Hence, DVC submit not to disallow the expenses associated with the Central Commission tariff filing fees for FY 2021-22 being essential regulatory costs incurred in compliance with statutory obligations under the tariff determination framework.

Observation of the Commission:

The Commission has decided to review the Fees paid to CERC considering the above submission of DVC. Therefore, entire fees paid to CERC is considered for apportionment for the consumers of West Bengal and Jharkhand after deduction of such proportionate cost for bilateral consumers and the sale to Bangladesh and power exchange which is as follows:

Table- 3.

Particulars	Derivative	Unit	Value
Tariff filing fees paid to CERC	1	Rs Lakh	459.61
Ex Bus Own generation as per Table 18 of APR Order	2	MU	38379.88
Ex Bus Own generation for consumers of DVC as per Table 18 of APR Order	3	MU	16622.13
Proportionate Tariff filing fees to CERC for consumers of DVC	$4 = 1 \times 3/2$	Rs Lakh	199.05
Share of sale in West Bengal against the total consumer sale of DVC in their command area (%)	5	%	54.497%
Share of fees paid to CERC for the consumers in West Bengal Area in this Review Order	$6 = 4 \times 5$	Rs Lakh	108.48
Total fees paid to CERC admitted in Table 18 of APR Order	7	Rs Lakh	75.46
Amount to adjust in this Review order	$8 = 6 - 7$	Rs Lakh	33.02

F. DISALLOWANCE OF LEGAL CHARGES AND CONSULTANCY FEES:

Submission of DVC:

DVC submits that even though legal expenses are construed as controllable expenses in terms of the Tariff Regulations, 2011, the actual expenses incurred for engaging professionals for providing legal and consultancy services for smooth running of the company, is ascertained only after the financial year is over.



Legal Expenses are actual expenses incurred by DVC to protect its interest on various accounts including:

- I. Defending cases initiated against them by the Consumers/Consumer Associations etc under the Act and otherwise,
- II. Initiating cases against consumers, including but not limited to, for recovery of the cost of supply, theft or unauthorised use of electricity (under Section 126, 127, 135 and 153-155 of the Act) and also against other Generating or Transmission Companies (Under Section 79 and 86 of the Act) for disputes under the agreements.
- III. Legal proceedings initiated by DVC against the order(s) passed or regulation(s) framed by Central Commission/ Jharkhand State Electricity Regulatory Commission/
- IV. Legal proceedings initiated by DVC to recover its outstanding over-dues against the bulk/HT consumers.

In this regards, DVC has referred the order passed by the Hon'ble Tribunal in Appeal No. 265 of 2006, wherein the Hon'ble Tribunal stated that legal expenses incurred by a Distribution licensee can not be arbitrarily cut down or disallowed by the State Commissions.

In light of the aforesaid submissions, DVC has submitted to allow the above claims as raised by DVC in the Subject Petition.

Observation of the Commission:

The Commission observes that the legal expense is admitted in accordance with Regulation 5.7.2 (ii) of the Tariff Regulations which is explained in paragraph 3.17 of the APR order. As per above regulation, legal expense is controllable. Thus, legal expense in the APR Order is restricted upto the legal expense admitted in Tariff Order for the consumers of West Bengal.

G. COMPUTATION OF TRANSMISSION CHARGE OF MPL:

Submission of DVC:

DVC submits that, the transmission charges for the computation of power purchase cost, has been considered by the Commission as Rs. 4769.479 Lakhs instead of Rs. 8737.53 lakhs submitted by DVC for MPL in Form 1.10(b) @ Pg. 330 of the APR Petition.



DVC submits to consider transmission charges as Rs. 8735 lakhs for power purchase cost of MPL as submitted by DVC

Observation of the Commission:

Considering the submission of DVC, the Commission has reviewed and concluded to rectify the following power purchase related cost in this review petition:

Table- 4.

Agency	As per Annexure 1 of APR order		Corrected figure as per this Review order	
	Transmission Charge	Other Charge	Transmission Charge	Other Charge
	Rs Lakh	Rs Lakh	Rs Lakh	Rs Lakh
MPL	4769.479	-842.433	8737.525	2466.183
NTPC SOLAR (TALCHAR/ UNCHAHAHAR)	0	18.175	0	1.493

Consequential effect on the power purchase cost for the consumers of West Bengal is as follows:

Table- 5. Power Purchase cost (Non-RE)

Particulars	Derivative	Fixed Charge (Rs Lakh)	Energy Charge (Rs Lakh)	Trans. Charge (Rs Lakh)	Others (Rs Lakh)	Total Purchase Cost (Rs Lakh)
Power Cost of MPL as per ANNEXURE 1 of APR Order	A	15847.394	26463.93	4769.479	-842.433	46238.371
Power Cost of MPL after rectification in this REVIEW Order	B	15847.394	26463.93	8737.525	2466.183	53515.034
Differential amount to be adjusted in Review order under Non-RE power cost head	C = B - A			3968.046	3308.616	7276.663
Total Non-RE Power Purchase cost for the consumers of Jharkhand & West Bengal as per ANNEXURE 1 of APR Order	D	21404.35	65263.97	10880.20	-97.18	97451.339
Total Non-RE Power Purchase cost for the consumers of Jharkhand & West Bengal after rectification under this Review order	E = C + D	21404.35	65263.97	14848.25	3211.44	104728.002
Total Non-RE Power Purchase cost admissible for the consumers of West Bengal under this review order	F = E x 54.497 %					57073.620



Review of the order dated 31.03.2025 passed by Commission in Case No. APR -125/24-25 related to Annual Performance Review for the year 2021-22 of Distribution and Retail Sale of Electricity in the part of Damodar Valley Area falling within the territory of the State of West Bengal

Total Non-RE Power Purchase cost admitted for the consumers of West Bengal admitted as per Annexure 1 of APR Order	G					53108.060
Amount to adjust for the consumers of West Bengal Additional under this review	H = F - G					3965.560

Table- 6. Power Purchase cost (Solar)

Particulars	Derivative	Energy Charge (Rs Lakh)	Others (Rs Lakh)	Total Purchase Cost (Rs Lakh)
Power cost of NTPC SOLAR (TALCHAR/ UNCHAHAR) As per ANNEXURE 1 of APR order	A	2492.517	18.175	2510.692
Power cost of NTPC SOLAR (TALCHAR/ UNCHAHAR) After rectification under this Review Order	B	2492.517	1.493	2494.010
Differential amount of Solar power cost to be considered in this Review order for adjustment for the consumers of Jharkhand and West Bengal	C = B - A		-16.682	-16.682
Solar power Share for the consumers of West Bengal as per Annexure 2 of APR Order	D			22.78 MU out of 70.27 MU
Differential amount of solar power cost to adjust for the consumers of West Bengal under this Review order	E = C x 22.78/70.27			-5.41

Total power purchase cost to adjust in this Review order = Rs 3965.56 Lakh – Rs 5.41 Lakh = Rs 3960.15 Lakh.

- 5.0 Based on the analysis and observations given in paragraph A to G above, the Commission decides to admit additional amount Rs 4600.84 lakh, the summary of which furnished below:

Table- 7.

Issue	Additional amount admitted in Rs Lakh
UI export (Table 2)	607.67
Tariff filing fees paid to CERC (Table 3)	33.02



Review of the order dated 31.03.2025 passed by Commission in Case No. APR -125/24-25 related to Annual Performance Review for the year 2021-22 of Distribution and Retail Sale of Electricity in the part of Damodar Valley Area falling within the territory of the State of West Bengal

Power Purchase Cost (Table 5 & 6)	3960.15
Other issues	0
Total	4600.84

- 6.0 The Commission observes that there is no additional requirement of interest on working capital due to adjustment of above amount under this Review Order since the Average Security Deposit held with DVC upto 31-03-22 is Rs 17079.39 Lakh against revised working capital requirement of Rs 6523.47 Lakh.
- 7.0 The Commission observes that there is mistake or error apparent on the face of record in Table 31 & 32 of APR Order dated 31.03.2025 for 2021-22. Revenue billed to Consumers excluding Licensees (in radial mode) for 2021-22 after implementation of Tariff Order dated 07.03.2024 shall be Rs 487976.44 Lakh as per Audit Certificate at Annexure 18 and Form 2.3 of APR Petition in place of Rs 462397.44 Lakh considered in Table 31 of APR Order for 2021-22.
- 8.0 Thus the Commission has decided to proceed to review the APR Order dated 31.03.2025 for 2021-22 in terms of Section 114 and Order 47 Rule 1 of CPC to rectify the Revenue gap or surplus for the year 2021-22 of Table 31 of APR Order which becomes as follows:

Table- 8.

Sl No	Particulars	Amount in Rs Lakh
1	Net ARR for Sale to consumers excluding Licensees in radial mode in West Bengal as per SL No 4 of Table 31 of APR Order for 2021-22	467694.2
2	Revised Revenue billed to Consumers excluding Licensees (in radial mode) after implementation of Tariff Order dated 07.03.2024 as per Audit Certificate at Annexure 18	487976.44
3	Revenue Gap (+)/Surplus (-) [1 – 2] as per this Review Order	-20282.24

Thus, after considering the arrear difference of AFC and the interest on differential AFC for the period FY 2014-15 to FY 2016-17, the recoverable amount from consumers of West Bengal for 2021-22 of Table 32 of APR Order becomes as follows: -

Table- 9.

Sl No	Particulars	Amount in Rs Lakh
1	Revenue Gap (+) for FY 2021-22 as per this Review Order	-20282.24



Review of the order dated 31.03.2025 passed by Commission in Case No. APR -125/24-25 related to Annual Performance Review for the year 2021-22 of Distribution and Retail Sale of Electricity in the part of Damodar Valley Area falling within the territory of the State of West Bengal

2	Arrear Difference of AFC (for the period Yr. 14-15 to FY 16-17) as in para 3.23 of APR Order for 2021-22	15433.45
3	Interest on Difference of AFC (for the period Yr-14-15 to 16-17) as in para 3.24 of APR Order for 2021-22	25218.68
4	Total recoverable from consumers of West Bengal [1+2+3]	20369.89

9.0 Thus considering additional recoverable amount of Rs 4600.84 Lakh as per paragraph 5.0 of this Review order, the revised recoverable amount from consumers of West Bengal for 2021-22 becomes Rs 24970.73 Lakh = Rs 20369.89 Lakh + Rs 4600.84 Lakh.

Order

10.0 In paragraph 2.6.5 & 2.6.6 under the head of Adjustment of Regulatory Asset & Carrying Cost respectively of Tariff Order for 2025-26 passed on 31.03.2025 for West Bengal part of DVC, Rs 27000 Lakh along-with its carrying cost has already been released, hence necessary adjustment, in terms of Tariff Regulations, shall be made with the amount of Aggregate Revenue Requirement for a subsequent period or that for any other ensuing year or through a separate order, as may be decided by the Commission.

11.0 The review petition is thus disposed of.

12.0 A copy of the order shall be posted in the website of the Commission.

13.0 DVC shall download the copy of the order from the website of the Commission and act on it. Certified copy of the order, if applied for, be given to the parties on completion of formalities laid down in the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended and on submission of necessary fees.

Sd/-

(DR. MALLELA VENKATESWARA RAO)

CHAIRPERSON

Dated: 01.12.2025

Sd/-

DEPUTY DIRECTOR, WBERC