



ORDER

OF THE

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF

CASE NO: APR(R)-17/22-23

**IN REGARD TO PETITION SUBMITTED BY DURGAPUR PROJECTS
LIMITED (DPL) FOR REVIEW OF THE ORDER DATED 30.05.2022 PASSED
BY THE COMMISSION IN CASE NO. FPPCA-78/15-16 AND APR-48/15-16
FOR THE FINANCIAL YEAR 2014 – 15**

DATE: 22.07.2025



Order in regard to the petition submitted by DPL for review of the Order dated 30.05.2022 passed by the Commission in Case No. FPPCA-78/15-16 and APR-48/15-16

CASE IN BRIEF

- 1.0 This is in regard to the petition submitted by the Durgapur Projects Limited (in short Review Petitioner or DPL) for review of the FPPCA and APR order dated 30.05.2022 (Impugned Order) issued by the Commission in Case No. FPPCA-78/15-16 and APR-48/15-16.
- 2.0 The review petition has been admitted by the Commission on 19.09.2022 in Case No. APR (R)-17/22-23 under the provision of Section 94(1)(f) of the Electricity Act, 2003, read with regulation 3.3 of the West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013.
- 3.0 The issues associating with the Impugned Order for the year 2014 – 2015, as highlighted by the Review Petitioner in their review petition, for review are as follows:
 - A) Amount adjustable on APR and FPPCA;
 - B) Fixed Cost of Distribution System;
 - C) Other Administrative and General Charges (Service and Central Workshop Department);
 - D) Water Charges;
 - E) Plant Availability Factor;
 - F) Return on Equity;
 - G) Depreciation;
 - H) Transformation Loss.
- 4.0 The prayers of DPL have been listed above. Now, the Commission proceeds to find out whether any case for review has been made out by the Review Petitioner in terms of Order 47 Rule 1 of Code of Civil Procedure (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 at the time when the decree was passed or order made.



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- (b) On account of some mistake or error apparent on the face of record; and
- (c) For any other sufficient reason.

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

- (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 of 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"



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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*

5.0 Review sought on the issues of paragraph 3.0 are discussed below:

5.1 Amount adjustable on APR and FPPCA:

5.1.1 Review Petitioner's submission:

DPL submitted that the Commission in its Order dated 30.05.2022 in paragraph number 4.3 under Table 4.2 considered Rs 3460.86 Lakh under Inter Plant Transfer (IPT) head instead of actual amount of Rs. 843.72 lakh as reflected in Note 11(a) of their Annual Account for the year 2014-15. This has resulted in erroneous computation of revenue realization during 2014-15.

DPL further submitted that while computing Sales revenue, the Commission considered the adjustment amount booked by DPL in its Annual Accounts for APR 2013-14 and 2012-13 under the head Other Current Assets (Refer Note 10(e) of Annual Accounts 2014-15) due to non-issuance of APR order in time. DPL proposed to consider the revenue amount reflected in note 11(a) of their Annual Account.

Considering the above, Sales Revenue of DPL for 2014-15 is proposed as Rs. 85054.52 lakh instead of Rs. 91896.66 lakh considered in the impugned order as below:

Table A: Sales revenue during 2014-15 as per DPL

(Rs lakh)

Sl. No.	Description	Amount
1	Sale of Power as per Note 11 (a) to Annual Accounts 2014-15	84210.80
2	Add: Inter-plant transfer of Energy as per Note 11 (a)	843.72
3	Sales revenue during 2014-15	85054.52

5.1.2 Commission's view:



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5.1.2.1 DPL in paragraph 2, page 1 of Volume I of the APR petition claimed Rs 89279.62 lakh as 'Actual sales revenue including arrears to be billed' referring Annual Accounts of 2014 – 15. In paragraph 16, page 20 of Volume I of the APR petition on 'Sales Realisation', DPL further clarified the claim of Rs 89279.62 lakh as below:

*"As per the Audited Accounts for the Financial Year 2014-15 of DPL, it earned revenue from sale of power from its consumers within its own command area and also from WBSEDCL apart from Inter-Plant Transfer of power, for details of which note-11(a) of the Annual Accounts may kindly be referred to. It has been shown under the head "particulars of sale of products" for sale of energy amounting to **Rs. 84210.80 lakhs, which however, includes Rs. 19243.00 lakhs being 70% of the net claim submitted by The Durgapur Projects Limited on account of APR claim for 2013-14. In the previous Financial Year i.e 2013-14 DPL provided Rs. 23468.00 lakhs also in the same manner being 70% of the amount claimed in the APR for 2012-13. Accordingly the said amount has been reversed during the current financial year. Thus the adjusted sales figure should be as under:***

Particulars	Rs in lakh
Sales as per accounts 2014 – 2015	84210.80
Inter-plant transfer (as per accounts 2014 – 15)	843.72
Total	85054.52
Add: Adjustment (2013 – 14)	23468.00
Total sales	108522.62
Less: Adjustment (2014 – 15)	19243.00
Net sales	89279.62

5.1.2.2 Further, the Commission has noted that Rs. 23468.00 lakh (70% of APR claim for 2012 – 13) and Rs 19243.00 lakh (70% of APR claim for 2013 – 14) are booked by DPL for 2013 – 14 and 2014 – 15 respectively as 'Receivable against Sale of Power' under Note 10(e) for 'Other Current Assets' of Annual Financial Statements for the year 2014 – 15. This is further clarified in the Note 10(e) as below:



"10(e) Like previous years DPL submitted its claim amounting to Rs. 274.90 crores to Hon'ble Commission in terms of Annual Performance (i) Review (APR) based on audited annual accounts for the year 2013-14. The said APR is subject to review by the Hon'ble Commission.

*Accordingly, following the practice of the prior years, 70% of the said claim i.e, **Rs. 192.43 crores** has been accounted for as Receivable from Sale of Power.*

The Review Petition filed by DPL before Hon'ble Commission for the Year 2012-13 has been disposed off vide Letter No WBERC/APR(R)-5/14-15/0620 dated 12/09/2014. Thus, Rs. 234.68 crores has been reversed during this Financial Year."

- 5.1.2.3 Moreover, DPL in reply dated 06.08.2016 mentioned Rs. 89279.62 lakh as 'Sales Revenue as claimed in the APR' and reconciled it with Rs. 84210.80 lakh mentioned in Annual Financial Statements as 'Sale of Energy' at Note 11(a). In the mentioned letter DPL arrived at Rs. 84210.80 lakh of Annual Financial Statements by adjusting Sale through IPT as well as by adjusting Rs. 19243.00 lakhs and Rs. 23468.00 lakhs as per 'existing practice' of DPL.
- 5.1.2.4 The Commission notes that as per existing practice, DPL made provisions at Rs 19243.00 lakh and Rs. 23468.00 lakh as 'Receivables against Sale of Power' [Note10(e)] for prospective receivables from APR petition of 2013 – 14 and 2012 – 13 respectively and such amounts along with Sale of Energy through IPT are adjusted to arrive at Rs. 84210.80 lakh mentioned in Annual Financial Statements which is not 'Receivable against Sale of Power' for the year 2014 – 15. Therefore, while claiming 'Sales Revenue as claimed in the APR' in the APR petition for the year 2014 – 15 DPL reversed these adjustments to arrive at Rs. 89279.62 lakh. DPL in meeting dated 24.06.2025 with the Commission also clarified the same.
- 5.1.2.5 Such adjustments of Rs 19243.00 lakh and Rs. 23468.00 lakh as proposed by DPL in APR petition was admitted by the Commission in Table 4.2 of the Impugned Order. Therefore, as discussed above, there is no error on the face of the record regarding adjustments of Rs 19243.00 lakh and Rs. 23468.00 lakh in Table 4.2 of the Impugned Order.



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5.1.2.6 However, the Commission has noted that Sales Revenue at Rs. 3460.86 Lakh under Inter Plant Transfer (IPT) head considered by the Commission in Sl. No. 2 of Table 4.2 of the impugned order corresponds to consolidated Financial Statements of DPL for the year 2014 – 15 [page 40 of Volume-II of the APR petition] whereas Rs. 843.72 lakh is the revenue from Sale of Energy through Inter Plant Transfer (IPT) as per Note 11(a) of segregated Financial Statements of Power Plant of DPL for the year 2014 – 15 [page 107 of the Annual Financial Statements of DPL with segregation of separate accounts for Power Plant, Water Works, Coke Woven Group of Plants, etc, submitted by DPL through letter dated 14.02.2020]. Also, DPL in reply dated 06.08.2016 had mentioned Rs. 843.82 lakh as 'Sale through IPT'. Accordingly, under Order 47 Rule 1 of CPC, the review of 'Sale through IPT' come under jurisdiction of this Commission in view of the decision of the Hon'ble Apex Court in Lily Thomas vs. Union of India (2000) 6 SCC 224.

5.1.2.7 In view of the above, the Commission re-determines the Sales revenue during 2014 – 2015 of Table 4.2 of the impugned order as shown below:

Table B: Revised Table 4.2 of the Impugned Order

(Rs lakh)

Sl. No.	Particulars	Admitted in Impugned APR Order	Admissible in this Review Order
1	Sales of power as per Note 11(a) to annual accounts 2014 – 2015	84210.80	84210.80
2	Add: Inter-plant transfer of Energy as per Note 11(a) to annual accounts 2014 – 2015	3460.86	843.72
3	Total (1+2)	87671.66	85054.52
4	Add: Amount recoverable by DPL on account of APR 2012 – 2013 and provided in the annual accounts for 2013-2014 (Refer Note 10(e) to annual accounts of 2014 – 2015)	23468.00	23468.00
5	Less: Adjustment on account of APR 2013 – 2014 provided in the annual accounts 2014 – 2015. (Refer Note 10(e) to annual accounts of 2014 – 2015)	19243.00	19243.00
6	Sales revenue during 2014 – 2015	91896.66	89279.52



5.2 Fixed Cost of Distribution System:

5.2.1 Review Petitioner's submission:

DPL inter-alia submitted that the Commission at paragraph 3.9.3 of the impugned order has determined O&M Expenses for distribution system of DPL considering their claim as Rs. 1001.31 lakh, whereas DPL has claimed Rs. 1325.64 lakh as O&M expenses in Form 1.15 of the APR petition.

Accordingly, DPL requests the Commission to consider the balance amount of Rs. 324.73 lakh under this head.

5.2.2 Commission's view:

5.2.2.1 The Commission has dealt the 'O&M Expenses for Distribution' in paragraph number 3.9 of the Impugned Order. In the paragraph 3.9.2 of the Impugned Order, the Commission has recorded the inconsistencies in statements of DPL regarding A&G expense at pages 10, 28, 29 and 30 of Volume 1 of the APR application.

5.2.2.2 In view of the inconsistency in submission, the Commission has relied upon the figures mentioned in the 'Allocation Statement' submitted by DPL at page 28 of Annexure 1 of Volume 1 of their APR petition for identifying different heads of the O&M expenses (viz. R&M expenses, Auditor's fees, other A&G expenses, etc). The methodology of the Commission to find out the claim based on Annexure in page 28 of Volume 1 of the petition is recorded in the Impugned Order.

5.2.2.3 DPL in the instant review has reiterated to consider the expenses of Rs. 1325.64 lakh mentioned in Form 1.15 in place of the actual allocated expense for distribution business mentioned in page 28 of its own petition. DPL has also not clarified the reasons for deviation in Form 1.15 and page 28 of its own APR petition. Under these circumstances, the Commission does not find any merit in the submission of this specific issue by DPL in their review petition.



5.2.2.4 It has been held by the Hon'ble Apex Court in the decision in Lily Thomas(supra) that the error contemplated under the rule must be such which is apparent on the face of the record and not an error which has to be fished out and searched. It must be an error of inadvertence (para 58). Regarding the issue raised, there is no error in the face of the APR order. The methodologies adopted by the Commission in paragraph 3.9.2 and Table 3.8 and 3.9 of the Impugned Order dated 30.05.2022 are self-explanatory which have been questioned by the Review Petitioner. As per Order 47 Rule 1 of CPC, the review of such methodology does not fall within the review principles as laid down in section 114 of the CPC.

5.3 Other Administrative and General Charges (Service and Central Workshop Department):

5.3.1 Review Petitioner's submission:

DPL submitted that proportionate employee cost expenses of the Service and Central Workshop department (Collectively termed as Centrally Maintained in Annexure-3A of APR Order) has been considered by Commission but expenses claimed in APR application under Other Administrative & General Charges category of Centrally Maintained has not been taken into account by Commission except Rs 135.90 lakh under O&M expenses for Distribution Head and Rs 10 Lakh under Employee cost as Director Fees. Total Expenses after apportionment is Rs 1469.69 Lakh under the head Other Administrative & General Charges of Service and Central Workshop Dept.

DPL accordingly prayed to review the matter.

5.3.2 Commission's view:

5.3.2.1 In page 10 of the APR petition, the expenditures of 'Service Department' and 'Central Workshop' are shown by DPL. The total of these two heads are shown under the head 'Expenses centrally maintained' in 'Allocation Statement' at page 28 of Volume 1 of the APR petition.

5.3.2.2 The Commission has dealt the 'O&M Expenses for Distribution' in paragraph number 3.9 of the Impugned Order. In the paragraph 3.9.2 of the Impugned

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Order, the Commission has recorded the inconsistencies in statements of DPL regarding A&G expense at pages 10, 28, 29 and 30 of Volume 1 of the APR application.

5.3.2.3 In subsequent paragraphs 3.9.2 and 3.9.3 of the Impugned Order, the Commission has considered the figures in Allocation Statement at page 28 of Annexure 1 of Volume 1 of the APR petition while finding out the claim of different heads of O&M Expenses for Distribution, e.g R&M expenses including Consumables & stores [para 3.9.2 of the Impugned Order], Other Administrative & General Expenses [Table 3.8 of the Impugned Order], Auditor's fees. The methodology of the Commission to find out the claim based on Annexure in page 28 of Volume 1 of the petition is recorded in the Impugned Order. The Commission observes that there is no error on the face of record.

5.3.2.4 In light of the above discussion, it is clear that the Review Petitioner is essentially seeking re-examination of the issue on merit which is beyond the scope of review as held by the Hon'ble Supreme Court in catena of the Judgments as referred at paragraph 4 above. The review on this ground does not qualify and is accordingly rejected.

5.4 Water Charges:

5.4.1 Review Petitioner's submission:

5.4.1.1 DPL submitted that Distribution Head was an integral part of Power Business of DPL. However, the Commission has not admitted any amount for water consumption under Distribution head, allowing only upto normative ceiling for a Power Plant set by statutory body. DPL's water consumption for Power plant includes that of distribution business and thus higher than the normative limit for Power plant. Also, the Commission has not admitted any water charges for Service Dept. and Central Workshop either.

5.4.1.2 Total non admitted Claim under both these heads is Rs 38.22 Lakh (Ref: Form 1.15 of APR Application Volume- 1) for 2.54 MKL water (Rs.38.22 lakh ÷ Rs.15 per KL) for Distribution business and for Service Dept. and Central Workshop the



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amount would be Rs. 340.13 Lakh (Ref: Allocation Statement (VI-VIII) of APR Application Volume-I) for 22.675 MKL water (Rs. 340.13 lakh ÷ Rs.15 per KL).

5.4.1.3 DPL requests the Commission to admit aforesaid water charges amounting Rs. 378.35 Lakh (Rs. 38.22 lakh + Rs. 340.13 lakh) for 25.2125 MKL water (2.54 MKL + 22.675 MKL) which was used in various offices scattered in DPL Command area for serving its consumers as well as substations, colony, hospital etc.

5.4.2 Commission's view:

5.4.2.1 The Commission considers Water Charges as a separate admissible element of expenditure of own Generation as per Form 1.12 of the Tariff Regulations but such expenditure for distribution comes under O&M expenses. Thus, the Commission has not considered Water Charges in paragraph 3.6 of the Impugned Order.

5.4.2.2 Thus, based on the above discussion, it is clear that the Review Petitioner is essentially seeking re-examination of the issue on merit which is beyond the scope of review as held by the Hon'ble Supreme Court in catena of the Judgments as referred at paragraph 4 above. The review on this ground does not qualify and is accordingly rejected.

5.5 Plant Availability Factor:

5.5.1 Review Petitioner's submission:

5.5.1.1 DPL submitted 29.33% as Overall Plant Availability Factor in APR Application. On further review it has been observed by DPL that Plant Availability Factor (PAF) submitted earlier was computed excluding the outage hours on account of Low System Demand (LSD), and no generation was considered for Unit No. 8 on 01.10.2014 (being the Date of Commercial Operation or COD) and 02.10.2014. DPL in the instant review petition has submitted Initial Schedule of 01.10.2014 and 24.10.2014 sent by the licensee to SLDC and Final Schedule of 25.10.2014, 14.02.2015 and 29.03.2015 sent by SLDC to DPL. As per relevant documents (Initial Schedule and Final schedule of SLDC) for the applicable dates, DPL has



recomputed Unit wise and overall station PAF which has been represented below for necessary consideration of revised PAF for computation of Capacity charge. DPL in additional submission dated 16.05.2025 has provided Final Schedule of 01.10.2014, 02.10.2014, and 24.10.2014 sent by SLDC to DPL for reflection of availability of Unit No. 7 and 8 for relevant days and disallowance of schedule by SLDC.

- 5.5.1.2 In this context, it is also submitted to the Commission that throughout the entire financial year of 2014-15, Unit 6 was not available and did not contribute any generation to the station. Commission while taking into consideration of PAF achieved for Unit 7 and Unit 8 at Table 3.27, page 46 of the APR order for 2014-15, has wrongly considered Station PAF as 29.33% i.e., including Unit 6, Unit 7 and Unit 8 together in lieu of PAF achieved for Unit 7 and Unit 8 only.
- 5.5.1.3 DPL requests the Commission to consider the correct figure for PAF achieved on the basis of Unit 7 and Unit 8 for arriving at the allowable Capacity Charge for the instant order. Revised PAF (based on the corrections mentioned above, i.e. considering effect of LSD) is given as under for consideration:

Table D: Overall Plant Availability Factor

Units	Plant Availability Factor (including Unit 6)	Plant Availability Factor (excluding Unit 6)
Unit 6	0	-
Unit 7	43.79%	43.79%
Unit 8	37.69%	37.69%
Overall	33.47%	43.00%

5.5.2 Commission's view:

- 5.5.2.1 DPL in Form 1.1(a) of the APR petition had submitted PAF of Unit No. 6, Unit No. 7 and Unit No. 8 at zero, 43.75% and 24.92% respectively and the same was considered by the Commission in the Impugned Order after prudence check.



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- 5.5.2.2 The Commission has noted that DPL in the instant review petition has submitted Initial Schedule of 01.10.2014 and 24.10.2014 sent by the licensee to SLDC and Final Schedule of 01.10.2014, 02.10.2014, 24.10.2014, 25.10.2014, 14.02.2015 and 29.03.2015 sent by SLDC to DPL. However, issuing revised Final Schedule is the prerogative of SLDC based on the issues raised by utilities before SLDC. The Commission can not revise Final Schedule through this order on behalf of SLDC. Thus, the Commission finds it prudent not to change the PAF of Unit No. 7 and Unit No. 8 in the instant order.
- 5.5.2.3 Moreover, DPL has prayed in the instant petition to compute station PAF without Unit No. 6 since the unit was not available throughout the entire financial year of 2014-15, however, in Form 1.1(a) of the APR petition DPL submitted station PAF at 29.33% considering Unit No. 6.
- 5.5.2.4 The Commission at paragraph 3.25.2 and Table 3.27 thereunder of the Impugned Order considered station PAF at 29.33% considering Unit No. 6 to Unit No. 8. However, certain fixed costs of Unit No. 6 were allowed in full in terms of Regulation 5.25 of Tariff Regulations as recorded in paragraph 3.12.9 and Table 3.27 of the Impugned Order.
- 5.5.2.5 The decision taken by the Commission in paragraph 3.25.2 of the Impugned Order are self-explanatory which have been questioned by the Review Petitioner. As per Order 47 Rule 1 of CPC, this aspect does not fall within the purview of review principles as laid down in section 114 of the CPC.

5.6 Return on Equity:

5.6.1 Review Petitioner's submission:

The Commission in its review order of APR 2013-14 dated 29.08.2018 observed that "The Commission cannot review the matter at this stage unless DPL submits all relevant information in support of their claim. As the matter involves review of discrepancies of equity claim and admitted over the years, DPL is in the process



of scrutiny and shall submit its observation if any along with the APR Application 2021-22.

5.6.2 Commission's view:

DPL has basically submitted a clarification in regard to observation of the Commission in its Review Order dated 29.08.2018 in Case No. FPPCA (R) – 4 /17 – 18 for review of Annual Performance Review order dated 16.02.2017 for the year 2013-14 in Case No. FPPCA- 72 / 14-15 and APR - 43 / 14 – 15. Hence, dealing of such clarification does not fall within the purview of review principles.

5.7 Depreciation:

5.7.1 Review Petitioner's submission:

5.7.1.1 The Commission under paragraph no. 3.12.5 of APR Order for 2014-15 observes, ".....the depreciation account of DPL still has a lot of issues including non-conformity of depreciation rates with Tariff Regulation."

5.7.1.2 In this regard DPL submits that item wise depreciation rate for each and every item of Asset register are not provided in Tariff Regulations and Commission also has not made it clear in the order about the items of non conformity on the part of DPL. It is thus requested to Commission to provide the details of identified mistakes on DPL's part and correct rates for the said items so that DPL can revise the rate of depreciation of the concerned items of its Asset Register in subsequent submission to satisfy Commission. It is also requested to the Commission that after such revision the amount of Rs. 258.60 Lakh i.e., the excess disallowance made by Commission for FY:2013-14, be admitted in subsequent APR order.

5.7.2 Commission's view:

The Commission finds that DPL has basically sought clarification on observation of the Commission in the Impugned Order but no error on the face of record is raised by DPL. Therefore, the issue does not come under the preview of the Commission for review and thus rejected.



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5.8 Transformation Loss:

5.8.1 Review Petitioner's submission:

DPL in FPPCA application claimed 9.85 MU as transformation loss which is actually energy loss in auto transformer located inside switchyard of DPL. As such this transformation loss quantum has not been considered under Auxiliary Consumption but shown under Transformation Loss which has not been taken into account by Commission.

5.8.2 Commission's view:

DPL had claimed 9.85 MU as Transformation Loss in Form 1.7 of the APR petition. The Commission has recorded reasons behind non consideration of such loss in paragraph 2.3 of the Impugned Order.

Thus, based on the above discussion, it is clear that the Review Petitioner is essentially seeking re-examination of the issue on merit which is beyond the scope of review as held by the Hon'ble Supreme Court in catena of the Judgments as referred at paragraph 4 above. The review on this ground does not qualify and is accordingly rejected.

5.9 Based on the analyses and findings recorded in the foregoing paras, the Commission now redetermines, the revised Net recoverable / refundable amount of DPL on Annual Performance Review for the financial year 2014 – 2015 [Table 4.3 of the Impugned Order] as below:

Table E: Revised Table 4.3 of Impugned Order

(Rs lakh)			
Sl. No.	Particulars	Admitted in Impugned APR Order	Admissible in this Review Order
1	Total sales revenue realizable in 2014 – 2015 (Table 4.1 of the Impugned Order)	83309.61	83309.61
2	Sales Revenue for 2014 – 2015 (Table B of this order)	91896.66	89279.52
3	Net amount (+) recoverable / (-) refundable [(3) = (1)-(2)]	(-)8587.05	(-)5969.91



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- 5.10 The Commission in the Impugned Order dated 30.05.2022 had determined the adjustable amount as Rs. 8587.05 Lakh to be refunded by DPL. The Commission in the instant order redetermines the adjustable amount as Rs. 5969.91 lakh to be refunded by DPL.

ORDER

- 6.1 The Review petition is partially allowed. Issue regarding Sales revenue through IPT of DPL during 2014 – 2015 is considered and allowed. So far, the other issues are concerned Commission can not substitute its view since it is not an error on the face of the record.
- 6.2 The Impugned Order dated 30.05.2022 is revised to the extent as mentioned in paragraphs 5.1.2.7, 5.9, and 5.10. Other portions of the Impugned Order will remain unaltered.
- 6.3 The Review petition of DPL is, thus, disposed of.
- 6.4 Copy of the order shall be posted in the website of this Commission.
- 6.5 Copy of the order shall be served upon DPL. DPL shall upload the copy of the order in their website.
- 6.6 DPL is to take note of this order.

Sd/-
(DR. MALLELA VENKATESWARA RAO)
CHAIRPERSON

DATE: 22.07.2025

Sd/-
DEPUTY DIRECTOR, WBERC