ORDER

OF THE

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF

CASE NO: APR(R)-52/26-27

REVIEW OF ANNUAL PERFPRMANCE REVIEW (APR) ORDER DATED 26.05.2026 IN CASE No. FPPCA-115/22-23 and CASE No. APR-113/22-23 OF HALDIA ENERGY LIMITED (HEL) FOR THE FY2020-21.

DATE: 30.07.2026

CASE IN BRIEF

1.0 This application, vide their No. HEL-F/2026/534 dated 04June2026 has been submitted by Haldia Energy Limited (HEL) a petition u/s 94(1)(f) of the Electricity Act,2003, read with Regulation-3.3 of the WBERC (Conduct of Business) Regulations, 2013 read with Order-47, Rule-1 of the Code of Civil Procedure,1908, seeking review of the Order dated 26.05.2026 passed by WBERC in Case No. FPPCA-115/22-23 and Case No. APR-113/22-23 (Impugned Order). This application for review of APR Order for FY2020-21 was admitted by the West Bengal Electricity Regulatory Commission (herein after "the Commission") on 10.06.2026.

2.0 HEL has submitted this application for review and rectification of the impugned order on following four (4) issues:

a. *Consideration of Scheduled Energy at HEL Bus as per SLDC Certificates while computing Fuel Cost*
b. *Double deduction of Stacking Loss in computation of Actual Heat Value and actual Coal Cost,*
c. *Computation of Interest on Loan and Advance Against Depreciation (AAD) for Evacuation System and*
d. *Reduction of Fixed Charges for Evacuation System for incorrect application of Availability Norms.*

OBSERVATION 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 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.

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 a kin 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.

4.0 The review sought by HEL on the issues mentioned in Paragraph-2.0 above have been discussed below:

4.A Consideration of Scheduled Energy at HEL Bus as per SLDC Certificate while computing Fuel Cost:

Submission of HEL

HEL has submitted that, while considering allowable fuel cost to the Review Petitioner, the Commission in the Impugned Order has considered the Scheduled ex-bus Injection as 3,903.83MU, whereas in terms of the monthly SLDC certificates submitted by the Review Petitioner with the FPPCA Petition, the scheduled ex-bus injection for the year was 3,904.67MU"

HEL has submitted to consider such Scheduled Energy as HEL Bus to allow normative Fuel Cost entitlement of the Review petition for FY2020-21.

Analysis and decision:

In view of the above submission of HEL, the Commission has reviewed the position and concluded to consider total "sent out Generation" as per the monthly SLDC certificates up to 6 decimals which is as shown below:

Table 1: Sent Out Generation (in MU)

	As per APR Order with 2 digit decimals	*As considered in the Review Order with 6 digit decimals*
Month	**HEL Boundary**	**HEL Boundary**
Apr-20	288.51	288.514086
May-20	289.82	289.825023

Jun-20	351.27	351.270318
Jul-20	378.05	378.046681
Aug-20	364.46	364.457782
Sep-20	373.42	373.418985
Oct-20	357.25	357.247212
Nov-20	330.45	331.278911
Dec-20	335.79	335.791180
Jan-21	179.03	179.037412
Feb-21	257.07	257.071151
Mar-21	398.71	398.706868
Actual sent out generation	3,903.83	3,904.665609

Table 2: Normative Auxiliary Consumption (in MU)

Scheduled Injection (MU)	Normative Rate (%)	Normative Auxiliary Consumption (MU)	Admissible Gross Generation (MU)
a	b	c=a/(1-b)-a	d=a+c
3,904.665609	9.0%	386.175720	4,290.841329

Consequently, normative fuel cost is recomputed hereunder:

Table 3: Computation of Fuel Cost

Operating Parameters	Legend	Unit	APR Order	Review Order
Gross Admissible Generation	A	MU	4,289.923	4,290.841329
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Normative Auxiliary Consumption	C	MU	386.093	386.175720
Ex-bus Generation (Scheduled Injection)	D=A-C	MU	3,903.830	3,904.665609
Normative Station Heat Rate (SHR)	E	kCal/kWh	2,345.00	2,345.00
Overall Permitted Heat	F=AxE	GCal	1,00,59,869.44	1,00,62,022.92
GCV of Oil	G	kCal/L	9,435.70	9,435.70
Specific Oil Consumption	H	mL/kWh	1.00	1.00
Total Oil Consumption	I=AxH	kL	4,289.92	4,290.84
Ave Price of Oil	J	₹/kL	43,614.00	43,614.00
Cost of Oil	K=I xJ /100000	₹ Lakh	1,871.01	1,871.41
Permitted Heat from Oil	L=AxGxH/1000	GCal	40,478.43	40,487.09
Permitted Heat from Coal	M=F-L	GCal	1,00,19,391.01	1,00,21,535.83

GCV of Coal	N	kCal/Kg	3,254.43	3,254.43
Permitted Coal Consumption excluding transit loss	O=M/N x1000	MT	30,78,693.05	30,79,352.54
Transit Loss @ 0.80%	P=O/(1-0.008)-O	MT	24,828.17	24,833.49
Permitted Coal Consumption	Q=O+P	MT	31,03,521.22	31,04,186.03
Ave Price of Coal (Consumption)	R	₹/MT	3,325.16	3,325.16
Cost of Coal	S=QxR/100000	₹ Lakh	1,03,197.05	1,03,219.15
Total Cost of Fuel	T=K+S	₹ Lakh	**1,05,068.05**	**1,05,090.56**

Additional amount admitted in this review = ₹ 22.51 Lakh

4.B Double Deductions of Stacking Loss in Computation of Actual Heat Value and Actual Coal Cost:

Submission of HEL

HEL has submitted that the Commission, while determining the actual heat rate and actual coal cost in the Impugned Order, has considered the heat value of coal submitted by the Review Petitioner which was already net of the prescribed stacking loss. Thus, with the prescribed stacking loss adjustment of 120kCal/kg in terms of the applicable Regulations separately in the impugned Order, the stacking loss has effectively been deducted twice.

The consideration of actual sent-out energy instead of the Scheduled Ex-Bus Energy certified by SLDC and the double deduction of stacking loss has consequential impact on the computation of gains and gain sharing carried out in the impugned Order.

HEL has submitted to allow all consequential impact for reason stated above.

Analysis and decision:

Considering the above submission of HEL, the Commission has reviewed the position and has concluded to re-compute the heat value with allowable stacking loss as per regulation. Impact of such heat value on the following heads is shown in the Tables below:

Table 4: Computation of Actual Station Heat Rate (SHR) Achieved

Sl No	*Particulars*	*Unit*	*APR Order*	*Review Order*
1	Gross Generation (Actual)	MU	4,224.93	4,290.841329
2	Consumption of Oil (Actual)	KL	493.23	493.23
3	Consumption of Coal (Actual)	MT	28,20,181.64	28,20,181.64
4	GCV of Oil (Actual)	kCal/KL	9,435.70	9,435.70
5	Heat Value of Coal (Actual)	kCal/Kg	2,878.79	2,998.97
6	Heat from Oil (2X4/1000)	GCal	4,653.97	4,653.97
7	Heat from Coal (3X5/1000)	GCal	81,18,716.10	84,57,640.13
8	Total Heat Used (6+7)	GCal	81,23,370.07	84,62,294.10
9	Station Heat Rate Achieved (8/1)	kCal/kWh	1,922.72	1,972.18
10	Normative Station Heat Rate	kCal/kWh	2,345.00	2,345.00

Table 5: Gain due to improved Auxiliary Consumption

Particulars	**Unit**	**Derivation**	**APR Order**	**Review Order**
Normative Auxiliary Consumption [Ref Annexure 2B.3]	MU	A	386.093	386.175720
Actual Auxiliary Consumption [Annex 2A.1]	MU	B	321.100	321.100000
Savings in Auxiliary Consumption	MU	C=A-B	64.993	65.075720
Cost of Gross Generation	₹/kWh	D	2.45	2.45
Gain	₹ Lakh	E=CxDx10	1,592.33	1594.36
Normative Auxiliary Consumption	%	F	9.00%	9.00%
Actual Auxiliary Consumption	%	G	7.60%	7.58%
Difference in Auxiliary percentage	%	H=F-G	1.40%	1.42%
		Category	**B**	**B**
Sharing Ratio as per Sl. No. 1 of Category B			80::20	80::20
Share % of CESC Limited	%	I	20.0%	20.0%
Share of CESC Limited	₹ Lakh	J=E x I	**318.47**	**318.87**

Table 6: Gain due to improved Specific Oil Consumption

Particulars	**Unit**	**Derivation**	**APR Order**	**Review Order**
Total Gross Generation [Sl No. D of Annexure 2B.3]	MU	A	4,289.920	4,290.841329
Oil consumption on normative basis [Sl No. L of Annexure 2B.3]	kL	B	4,289.92	4,290.84
Actual oil consumption [Table 2-4	kL	C	493.23	493.23

above]				
Savings in oil consumption	kL	D=B-C	3,796.69	3,797.61
Average rate of oil [Sl No. P of Annexure 2B.3]	₹/kL	E	43,614.00	43,614.00
Savings in amount	₹ Lakh	F=(DxE)/100000	1,655.89	1,656.29
Specific Consumption of Oil as per admissible Norms	ml/kWh	G	1.00	1.00
Actual Oil Consumption [Annexure 2A.2]	ml/kWh	H	0.12	0.12
Difference in specific oil consumption	ml/kWh	I=G-H	0.88	0.88
		Category	**A**	**A**
Sharing Ratio as per Sl. No. 4 of Category A			74::26	74::26
Share % of CESC Limited	%	J	26.00%	26.00%
Share of CESC Limited	₹ Lakh	K=F x J	**430.53**	**430.64**

Table 7: Computation of Fuel cost for sale to the Purchaser considering actual SHR

Operating Parameters	Legend	Unit	APR Order	Review Order
Sent out Energy–(Scheduled Injection at Haldia Bus)	A	MU	3,903.830	3,904.665609
Normative Auxiliary Consumption	B	%	9.00%	9.00%
Auxiliary Consumption	C	MU	386.093	386.175720
Gross Admissible Generation	D=A+C	MU	4,289.923	4,290.841329
Actual Station Heat Rate (as per Annexure–2A.3)	E	kCal/kWh	1,922.72	1,972.18
Specific Oil Consumption	F	ml/kWh	1.00	1.00
Heat Value of Oil	G	kCal/KL	9,435.70	9,435.70
Heat Value of Coal	H	kCal/Kg	2,878.79	2,998.97
Overall Permitted Heat	I=D*E	GCal	82,48,333.75	84,62,311.45
Permitted Heat from Oil	J=D*F*G/10^3	GCal	40,478.43	40,487.09
Permitted Heat from Coal	K=I-J	GCal	82,07,855.32	84,21,824.36
Oil Consumption	L=DxF	KL	4,289.92	4,290.84
Permitted Coal Consumption without Transit Loss	M=(K/H)x1000	MT	28,51,145.75	28,08,238.95
Transit Loss	N=O-M	MT	22,993.11	22,647.09
Permitted Coal Consumption	O=M/0.992	MT	28,74,138.86	28,30,886.04
Cost of Oil per kL	P	₹ /KL	43,614.00	43,614.00
Cost of Coal per MT	Q	₹ /MT	3,325.16	3,325.16
Cost of Oil	R=L*P/1000	₹ Lakh	1,871.01	1,871.41

	00			
Cost of Coal	S=OxQ/100000	₹ Lakh	95,569.86	94,131.39
Total Fuel Cost	T=R+S	₹ Lakh	97,440.86	**96,002.80**

Table 8: Gain due to improved SHR

Particulars	Unit	Derivation	APR Order	Review Order
Ratio of Heat Rate to Design Heat Rate in accordance with Para-A3 of Schedule-9B of the Tariff Regulations (SHR_n/D)		1	1.06	1.06
Category		**2**	**Category B**	**Category B**
SHR/SHR_n		3=2-1	Less than 0.96	Less than 0.97
Gross Generation (Annex-2B.3)	MU	4	4,289.92	4,290.84
Coal cost for sale to the Purchaser (CSEC Limited) in accordance with Regulations (e)	₹ Lakh	5	1,03,197.22	1,03,219.15
Coal cost for sale to the Purchaser (CESC Limited) in accordance with Audited figures (f)	₹ Lakh	6	95,569.86	94,131.39
Coal cost difference	₹ Lakh	7=5-6	7,627.36	9,087.76
Applicable criteria in accordance with Para A3 of Schedule-9B to the Tariff Regulations		8	5	5
Share to the Purchaser in accordance with Para A3 of Schedule-9B to the Tariff Regulations	%	9	14%	14%
Amount to be passed on to the Purchaser (CESC Limited) in accordance with Para -3 of Schedule-9B of the Tariff Regulations	***₹ Lakh***	***10 = 7 x 9***	***1,067.83***	***1,272.29***

Table 9: Total Gain to the purchaser [₹ in Lakh]

Particulars	Unit	Derivation	APR Order	Review Order
Auxiliary Consumption [Table 5]	*₹ Lakh*	1	318.47	318.87
Specific Oil Consumption	*₹ Lakh*	2	430.53	430.64

[Table 6]				
SHR/SHR$_n$ [Table 8]	*₹ Lakh*	3	1,067.83	1,272.29
Total Gain	***₹ Lakh***	**4=1+2+3**	**1,816.83**	2,021.79
Additional amount of total gain admitted in this review				204.96

Table 10: Fuel cost recovered through sale to the purchaser [₹ in Lakh]

Particulars	Unit	Amount
Fuel cost recovered through sale to the purchaser [as per Table 2.15 of APR Order)	Fc_APR	1,03,251.40
Additional amount admitted in Table 3 in this review	AFC	22.51
Additional amount of gain admitted in Table 9 in this review	AG	204.96
Fuel cost recovered through sale to the purchaser[as per Review Order)	**Fc_Rev = Fc_APR + AFC - AG**	1,03,068.95
Prior period adjustment	PP	902.86
Fuel cost recovered through sale to the purchaser with prior period adjustment [as per Review Order)	Fc_Rev + PP	1,03,971.81

4.C Computation of Interest on Loan and Advance Against Depreciation (AAD) for Evacuation System

Submission of HEL

HEL has submitted that the Commission, while determining the Interest on Term Loan for Review Petitioner's Evacuation System in the Impugned Order, has relied the rate of interest of 7.21% appearing in Form-C of the APR Petition which was an inadvertent typographical error. The interest cost and loan balance figures furnished in the said Form-C demonstrate that the effective rate of interest works out to 8.21%.

HEL has submitted to consider the above interest rate of 8.21% for the purpose of determination of admissible Interest on Loan.

Analysis and decision:

In view of the above submission of HEL, the Commission has reviewed the position and has decided to admit the interest rate derived from the loan details provided in Form-C of APR application which is shown as follows:

Table 11: Interest on Loan: Evacuation [₹ in Lakh]

	Particulars	APR Order Admitted	Review Order Admitted
A	Opening Balance Of Capital Loan	35,258.50	**35,258.50**
B	Addition Balance Capital	0.00	0.00
C	Addition For Fresh Capital	0.00	0.00
D	Less : Repayment	1,698.44	1,814.34
E	Closing Balance Of Capital Loan [A+B+C-D]	33,560.06	33,444.16
F	Average Loan (A+D)/2	34,409.28	34,351.33
G	Weighted Avg Rate Of Interest (%)	7.21%	8.21%
H	**Interest**	**2,480.91**	**2,820.24**
	Additional amount admitted in this review		*339.34*

Table 12: Advance Against Depreciation: Evacuation [₹ in Lakh]

	Particulars	APR Order	Review Order
A	Allowable repayment of loan during the year	1,698.44	1,814.34
B	1/10th of Admissible Loan	4,358.70	4,358.70
C	Maximum permissible Amount of Loan Repayment [Min of A & B]	1,698.44	1,814.34
D	Depreciation Admitted for The Year	1,515.94	1,515.94
E	Excess of Depreciation and AAD	0.00	0.00
F	Total Fund for Repayment (D+E)	1,515.94	1,515.94
G	Advance Against Depreciation (C-F)	182.50	298.40
	Additional amount admitted in this review		*115.90*

Consequential impact on the Interest on Working capital is worked out hereunder:

A. For Generation: considering admitted fuel cost of this review order,

Table 13: Interest on Working capital - Generation: [₹ in Lakh]

Particulars	APR Order	Review Order
Gross Sales (excluding IWC)	1,77,835.11	177652.66
IWC	1,678.75	1676.67
Gross Sales (including IWC)	1,79,513.86	179329.33
Less : Depreciation including Advance Depreciation	14,213.52	14213.52
Less : Deferred Revenue Expenditure	0.00	0.00
Less : Return on Equity	15,845.90	15845.90
Less : Reserve for unforeseen exigencies	0.00	0.00
Less : Incentive	232.37	232.37
Total Deductions	30,291.78	30291.78
Allowable Gross Sales for Working Capital	1,49,222.07	149037.55
Allowable Normative Working Capital @ 10%	14,922.21	14903.75
Interest Rate [in percentage]	11.25%	11.25%
Interest on Working Capital (normative)	1,678.75	1676.67
Interest on Working Capital (actual claim)	1,77,835.11	1,603.18
Interest on Working Capital admitted (lower of actual & Normative)	1,678.75	1,603.18

Hence Fixed Cost of Generation considering revised interest on working capital is worked out hereunder:

Table 14: Fixed Cost Generation: [₹ in Lakh]

Sl No	*Particulars*	*Amount*
A	Fixed cost admitted in APR	75,359.61
B	IWC admitted in APR Order	1,678.75
C	IWC admitted in this Review Order	1603.18
D	Fixed cost admitted in this Review Order (A-B+C)	75,284.04

Considering incentive of ₹ 232.37 Lakh as per APR Order, the admissible Capacity Charge in terms of Regulation-6.4.2 of the Tariff Regulations is worked out hereunder:

Table 15: Admissible Capacity Charge of Generation: [₹ in Lakh]

Particular	APR Order	Review Order
Admitted Fixed Charge (AFC)	75,359.61	75,284.04
Less: Incentive	232.37	232.37
Admitted Fixed Charge (AFC) excluding incentive	75,127.24	75,051.67
Normative PAF (PAFN)	85%	85%
Actual PAF (PAFA)	93.50%	93.50%
Admissible Capacity Charge (AFC x (0.5 + 0.5 x PAFA / PAFN) (In ₹ Lakh)	78,883.60	78,804.25
Add: Incentive	232.37	232.37
Total admissible Capacity Charge	79,115.97	79,036.62

B. For Evacuation: considering additional admitted fixed cost in this review order

Table 16: Interest on Working capital - Evacuation: [₹ in Lakh]

Particulars	APR Order	Review Order
Gross Sales (excluding IWC)	8,678.20	9,133.44
IWC	96.15	103.17
Gross Sales (including IWC)	8,774.35	9,236.61
Less : Depreciation including Advance Depreciation	1,698.48	1,814.38
Less : Deferred Revenue Expenditure	0.00	0.00
Less : Return on Equity	2,327.64	2,327.64
Less : Reserve for unforeseen exigencies	0.00	0.00
Less : Incentive	0.00	0.00
Total Deductions	4,026.12	4,142.02
Allowable Gross Sales for Working Capital	4,748.24	5,094.60
Allowable Normative Working Capital @ 10%	854.68	917.03
Interest Rate [in percentage]	11.25%	11.25%
Interest on Working Capital (normative)	96.15	103.17
Interest on Working Capital (actual claim)	111.12	111.12
Interest on Working Capital admitted (lower of actual & Normative)	96.15	103.17

Hence Fixed Cost of Generation considering revised interest on working capital is worked out hereunder:

Table 17: Fixed Cost Evacuation: [₹ in Lakh]

Sl No	Particulars	Amount
A	Fixed cost admitted in APR	9,229.59
B	IWC admitted in APR Order	96.15
C	IWC admitted in this Review Order	103.17
D	Fixed cost admitted in this Review Order (A-B+C)	9,236.61

4.D Reduction of Fixed Charge For Evacuation System For Wrong Application Of Availability Norms

Submission of HEL

HEL has submitted that the Commission, while determining the Annual Fixed Charges recoverable for the Review Petitioner's Evacuation System in the APR Order for FY2020-21, has reduced the admissible fixed charges.

HEL had achieved an actual transmission system availability of 99.70% during FY2020-21, which is more than the prescribed NATAF of 98.00%. HEL has furnished the relevant SLDC certificate certifying the Evacuation System Availability in Pg 297 to 300, Volume-2 of the APR Petition. Accordingly, HEL is entitled to recovery of the full admissible Annual Fixed Charges for the Evacuation System.

Analysis and decision:

Considering the submission of HEL, the Commission has reviewed the position and has decided to allow full Annual Fixed Charges of ₹ 9,236.61.00 Lakh for the Evacuation System as HEL has achieved NATAF of 98.00% as per Regulation.

5.0 Based on the analysis and observations given in paragraph above, the Admitted Net ARR for recovery and revised amount of APR adjustment are worked out hereunder:

Table 18: Admitted Net ARR for recovery as per Review Order: [₹ in Lakh]

Sl. No.	Particulars	Amount
1	Admitted Fuel Cost (Generation) (Refer Table 10)	1,03,971.81
2	Fixed / capacity charge (Generation) (Refer Table 15)	79,036.62
3	Fixed charge (Transmission) (Refer Table 17)	9,236.61
4	Admitted Net ARR for recovery (1+2+3)	1,92,245.04

Table 19: Amount adjustable as per Review Order: [₹ in Lakh]

Sl No	Particulars	Amount
1	Total recoverable (Refer Table18)	1,92,245.04
2	Amount recovered (from Generation business) as per APR Order	2,06,932.70
3	Amount recovered (from Evacuation business) as per APR Order	11,401.00
4	Balance (refundable) /adjustable amount (2+3-1)	**26,088.66**

Admitted adjustable amount (refundable) as per Review of APR Order of HEL for FY2020-21 has arrived at **₹ 26,088.66 Lakh (in place of Rs 26293.52 Lakh of APR Order).**

ORDER OF THE COMMISSION

6.0 In terms of the Tariff Regulations, the above stated net refundable amount of this Review Order 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 a separate order, as may be decided by the Commission.

7.0 HEL is to take note of this Order.

8.0 The Review petition of HEL is, thus, disposed off.

9.0 A copy of the Order shall be posted in the website of the Commission.

10.0 HEL 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, may 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

Date: 30.07.2026

Sd/-

DEPUTY DIRECTOR,WBERC