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ORDER

OF THE

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

FOR THE YEARS 2020 – 21, 2021 – 22 AND 2022 – 23

IN

CASE NO: TP – 94 / 20 - 21

IN REGARD TO THE TARIFF APPLICATION OF INDIA POWER CORPORATION LIMITED FOR THE YEARS 2020 – 21, 2021 – 22 AND 2022 – 23 COVERING SEVENTH CONTROL PERIOD UNDER SECTION 64(3)(a) READ WITH SECTION 62(1) AND SECTION 62(3) OF THE ELECTRICITY ACT, 2003

DATE: 13.03.2024

CHAPTER – 1
INTRODUCTION

1.1 The West Bengal Electricity Regulatory Commission (hereinafter referred to as the "Commission"), a statutory body under the first proviso to section 82(1) of the Electricity Act, 2003 (hereinafter referred to as the "Act"), has been authorized in terms of section 86 and section 62(1) of the Act to determine the tariff for (a) supply of electricity by a generating company to a distribution licensee, (b) transmission of electricity, (c) wheeling of electricity and (d) retail sale of electricity, as the case may be, within the State of West Bengal.

1.2 In terms of definition contained in regulation 1.2.1 (xxx) of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011, as amended from time to time (hereinafter referred to as the 'Tariff Regulations'), each control period after third control period shall be normally for a period of five ensuing years or such other period of number of ensuing years as may be decided by the Commission from time to time. The Commission vide its order dated 28.05.2019 in case no. SM-19/19-20 decided that the seventh control period shall be for three years consisting of 2020 – 21, 2021 – 22 and 2022 – 23. The Commission extended the last date of filing tariff petition for 7th control period up to 31.08.2020 considering repeated prayers of the utilities of the State in view of issuance of 3rd amendment of the Tariff Regulations on 22.01.2020 and the continuing lockdown conditions as per direction of the Government to contain spread of COVID -19.

1.3 IPCL submitted the petition for determination of tariff for the seventh control period, on 02.09.2020. The said tariff application was scrutinized with reference to requirements of tariff regulations and the deficiencies observed in the application were communicated to IPCL, which were fulfilled by them through subsequent supplementary application dated 05.11.2020. The tariff petition along with the information / data, documents submitted through supplementary application as per Tariff Regulations (collectively termed as "tariff application") were admitted by the Commission on 12.11.2020 and was numbered as TP-94/2020-21.

1.4 IPCL was, thereafter directed to publish, as required under section 64(2) of the Act, the gist of the tariff application, as approved by the Commission, in their website and newspapers, as specified in the Tariff Regulations. Accordingly, the gist was published on 20.11.2020 in the 'Ananda Bazar Patrika', 'The Telegraph', the 'Aajkal' and the 'Sanmarg' simultaneously. The publications invited attention of all interested parties,

stakeholders and members of the public to the application for determination of tariff of IPCL for the seventh control period and requested for submission of suggestions, objections and comments etc., if any, on the tariff application, to the Commission by 16.12.2020. Opportunities were also extended to all to inspect the tariff application and take copies thereof.

1.5 Objections to / comments on the aforementioned tariff application of IPCL for the seventh control period were received by the Commission from the following objectors within the stipulated time i.e., 16.12.2020 and the same have been recorded in a summarized form in Chapter 3 of the instant order.

(I) Sreeram Smelters Private Limited;

(II) Baba Ispat (P) Ltd.;

(III) Mechfast Engineering Private Limited;

(IV) Bright Glass & Silicate (P) Ltd.

CHAPTER – 2
THE SUBMISSION OF IPCL

2.1 IPCL has submitted the application for determination of Annual Revenue Requirement (ARR) and tariff for the seventh control period, covering the years 2020 – 21, 2021 – 22 and 2022 – 23, in terms of Tariff Regulations. IPCL has projected the ARR quantum and tariff for 2020 – 21, 2021 – 22 and 2022 – 23 and has prayed for allowing the same. IPCL has also prayed for other dispensations which are mentioned in subsequent paragraphs.

2.2 IPCL (formerly known as DPSCL), is a deemed licensee for distribution of electricity in the State of West Bengal. The licensed area of the licensee stretches over 618 sq. km in the Asansol - Raniganj belt.

2.3 IPCL's distribution network, as stated, has seen catering to all types of consumers – domestic, commercial, railways, public institutions, hospitals, industrial consumers and BPL consumer clusters, etc.

2.4 IPCL has estimated energy consumption of existing consumers based on CAGR trends during past years along with modifications considering prospective consumers. IPCL claimed that, estimation of energy consumption of prospective consumers has been worked out on the basis of filed study and interest shown by the intending consumer. Further, IPCL has submitted that there is no growth rate applicable for 132 kV consumer category as IPCL has added only 1 customer at 132 kV voltage level in the base year i.e., 2019 – 20. IPCL has connected its traction consumer at Pandabeswar TSS for which supply has started in the year 2020 – 21. IPCL has submitted that the sales projected for these consumers are based on market assessment/ field survey/ consumer interaction. IPCL has projected total sale to L&MV and HV&EHV consumers as 960.22 MU, 1390.33 MU and 1774.93 MU for the years 2020 – 21, 2021 - 22 and 2022 - 23 respectively.

2.5 IPCL has commissioned their new Dishergarh Power Station (DPS) 1 x 12 MW plant in 2012 – 13 which is expected to maintain a Plant Availability Factor (PAF) of 85% as specified in the Tariff Regulations during the control period.

2.5.1 IPCL has secured coal linkage of 53400 Tons/ annum under SHAKTI Scheme B(ii) Round 2 from Coal India Limited subsidiary Central Coalfields Limited (CCL) for the 12 MW new DPS Plant. The levelized discount in tariff of power supplied by IPCL using the coal procured under SHAKTI scheme is 7 paise/ kWh. IPCL has signed the Fuel Supply

Agreement on 12.03.2019. However, the coal supply is expected to start in FY 2020 – 21.

2.5.2 IPCL has submitted that the normative generation from new DPS 12 MW plant has been envisaged for the control period assuming coal availability through linkage at 75% of Annual Contracted Capacity (ACQ) and balance requirement of coal can be met from open market unless ACQ is increased. Further, IPCL has submitted that due to the ongoing uncertainty of future e-auction process and availability of desired quality of coal, they have proposed to consider washery by-products from Tata Steel mines in view of anticipated shortage of linkage coal from CCL for the purpose of fuel cost projection.

2.5.3 Considering the proposed coal mix and normative parameters specified in the Tariff Regulations, IPCL has projected the Total Fuel Cost for 2020 – 21, 2021 – 22 and 2022 – 23 as Rs. 3376.60 Lakhs, Rs. 3725.10 Lakhs and Rs. 4041.80 Lakhs respectively. IPCL has also considered allowable discount as per SHAKTI scheme as Rs. 29.37 lakhs for each year.

2.6 Apart from 12 MW new DPS plant, IPCL has planned their energy sourcing from Damodar Valley Corporation (DVC) under schedule mode from Bokaro – A thermal power Station, West Bengal State Electricity Distribution Company Limited (WBSEDCL), West Bengal Green Energy Development Corporation Limited (WBGEDCL), Solar Energy Corporation Limited (SECI) for renewable purchase and other sources including Power Exchange, Traders, Power Bankings, etc. to meet its demand. IPCL also receives power from DVC and WBSEDCL at its receiving stations. IPCL has submitted that the existing import points of Dishergarh, Seebpore, Luchipur and Satgram would be required to be maintained for both radial mode of purchase and schedule mode of purchase from DVC due to the existing network connectivity of the petitioner in the licensee area.

2.6.1 IPCL has projected total power purchase cost of Rs. 39178.75 Lakh, Rs. 63101.06 Lakh and Rs. 84760.01 Lakh for the years 2020 – 21, 2021 - 22 and 2022 - 23 respectively based on the assumption and the load projected to cater. It is further stated that, the power purchase cost as projected is subject to change, depending on the generation actually achieved at the own generating station on the basis of coal received through SHAKTI scheme and other coal sources and actual availability of renewable power. IPCL also prayed to allow distribution loss of 7%, 10% and 10% for the years

2020 – 21, 2021 - 22 and 2022 - 23 respectively during the seventh control period in view of expansion in LT network.

2.7 O&M expenses include Repair & Maintenance expenses and Administrative and General Expenses in line with the Tariff Regulations. For its 12 MW Dishergarh (new) Power Station, petitioner has considered 6% increase over FY 2016-17 norms to arrive at normative O&M expense for FY 2017-18. Similarly, it has been escalated by 6% per year for the period from 2018 – 19 to 2020 - 21. Regarding distribution function, IPCL has projected O&M expenses for distribution area considering provisional estimate incurred during the year 2019 - 20 and the inflationary trends vis-à-vis their projected network growth.

2.8 IPCL has projected an increase of 10% in salary and wages per annum over the estimated amount for 2019 - 20 to account for the increment of existing employees as well as increase in manpower, who will be employed as a result of business expansion and to handle increased consumer base.

2.9 The Water Charges have been considered as Rs. 25.03 Lakh, Rs. 27.53 Lakh and Rs. 30.28 Lakh for 2020 – 21, 2021 – 22 and 2022 - 23 respectively as per the normative power generation of 12 MW new DPS plant.

2.10 In view of the projected generation in the years 2020 – 21, 2021 – 22 and 2022 - 23 and to cover anticipated increase in costs in future years for transport of ash, it has been assumed that Coal and Ash Handling Charges will increase by 10% over the actual expenditure in FY 2018 - 19.

2.11 For its 12 MW Dishergarh new unit, IPCL has calculated Return on Equity (ROE), Interest on Loan and depreciation for FY 2020 – 21, 2021 - 22 and 2022 - 23 based on the final project cost, subject to approval of the Commission.

2.12 The Net ARR for 2020 – 21, 2021 – 22 and 2022 – 23 has been projected as Rs. 61482.06 Lakh, Rs. 89850.34 Lakh and Rs. 115223.80 lakh respectively in Form E(B) with proposed average cost of supply of 640 paisa/kWh, 646 paisa/kWh and 649 paise/kWh respectively.

2.13 Subsequently, on 16.05.2023 IPCL submitted actual figures for the years 2020-21 and 2021-22 as an additional information to determine the tariff of the seventh control period.

CHAPTER – 3
OBJECTIONS AND SUGGESTIONS

3.1 Suggestions, objections and comments on the tariff application of IPCL for the seventh control period have been received within the due date, i.e., 16.12.2020 from the persons as mentioned in paragraph 1.5 of Chapter-1. All the submissions contain similar comments which are summarized in the following paragraphs in this chapter. The Commission's views on the objections, comments etc. are also recorded in this Chapter.

3.2 The objectors have made the following comments and suggestions:

3.2.1 The proposal for increase in Industrial Tariff is not instrumental for the growth of the industries. The increase in fixed demand charge is not viable. The industrial units are already under financial crunch due to pandemic situation and therefore any increase in tariff will further worsen the situation.

The Commission has noted the comments and will determine the tariff in accordance with the Tariff Regulations and Tariff Policy.

3.2.2 Administrative expenses like staff salaries are unreasonably high and it has not been rationalized and seem un-expressive.

The Commission has noted the comments and will be dealt with in subsequent paragraphs duly considering actual expenses during 2020-21, 2021-22 and the impact of inflation and business growth of the licensee in terms of increase in distribution line length and total number of consumers to be served during 2022-23.

3.2.3 Interest expenses currently are very low due to global factors but the same has not been taken into account while filing application and conversely it has been show at a higher side.

The Commission has noted the comments and will be dealt with in subsequent paragraphs.

3.2.4 The distribution loss of the licensee is below 3% for last 10 years and IPCL is getting incentives for maintaining loss below the target given by the Commission. They requested to share the incentives between consumers for last few years.

The Commission has noted the comments. However, any gains accruing to a distribution licensee due to its performance in distribution loss being better than the norms of distribution loss are shared as per the provisions of the Tariff Regulations.

CHAPTER – 4
PERSPECTIVE PLAN OF IPCL

4.1 IPCL has submitted their Capital Expenditure Plan as a part of their Perspective Plan for 2020 – 21, 2021 – 22 and 2022 - 23 in terms of clause (xvii) of regulation 2.5.2.1 read with Schedule – 2 of the Tariff Regulation.

4.2 In the Capital Expenditure Plan, IPCL has stated the following:

4.2.1 In view of the future load growth with focus on LT and HT consumer base expansion, IPCL proposes the following:

(i) Installation of new 132/33 kV and 33/11 kV substations along with network augmentation and new line addition in different area zone. The scheme will help IPCL to approach more consumers and cater to them in an effective way. It will also help increase the redundancy and reliability in the distribution system for uninterrupted power supply to consumers.

Table 4.2-1(i)

In Rs Lakhs

Particulars	2020 – 21	2021 – 22	2022 – 23
132/33 kV Substation at Dhasal	1541		
220/132/33 kV Substation and other associated works at Kalyaneswari		12911	
33/11 kV Substation at Andal area	600		
7.5 MVA, 33/11 kV Substation at Chalbalpur			320
25 MVA, 132/33 kV Substation at IISCO	800		
132 kV network with State Grid Connectivity to supply power to 132/33 kV consumers in Mangalpur, Dhasal and Ikhra industrial zones			11447
Total	**2941**	**12911**	**11767**

(ii) To support the load augmentation and better connectivity, IPCL proposes for line addition/ augmentation works of existing network as below:

Table 4.2-1(ii)

In Rs Lakhs

Particulars	2020 – 21	2021 – 22	2022 – 23
132 kV distribution line from J K Nagar Substation to proposed 132/33 kV substation at IISCO		849	
33 kV D/c line from Luchipur to surrounding area of Andal	300		
Double circuit 33 kV line from IKRA substation to Baba Stripes		150	
33 kV D/c line from IKRA to surrounding		60	

In Rs Lakhs

Particulars	2020 – 21	2021 – 22	2022 – 23
consumer area of IKRA			
11 kV line network from Shristinagar substation to surrounding consumer area	30		
11 kV network at Barakar Area for LT development	90		
10 km of 11 kV cable network development for ring development in market area of Asansol/ Raniganj for providing uninterrupted power supply	200		
Construction of HT and LT infrastructure for catering to 2100 new consumers	883		
Total	**1503**	**1059**	

(iii) IPCL plans to add about 20000 – 22000 numbers of new LT consumers during the control period. Therefore, in order to cater to the planned new LT consumers, IPCL plans to undertake new capex to expand its LT network at identified pockets within different zone with high density of potential consumers to cover maximum area. IPCL submitted that the scheme will help them in connecting to potential LT consumers as well as the existing consumers will have the option of choosing a preferred licensee among the existing parallel licensees.

Table 4.2-1(iii)

In Rs Lakhs

Area/ Zone	2020 – 21	2021 – 22	2022 – 23
Dishergarh	285	467	689
Seebpur	165	216	238
Seebpur/ Luchipur	5	654	692
Total	**455**	**1337**	**1619**

4.2.2 IPCL also proposes different capex initiatives to improve System Reliability such as network line addition and augmentation work including inter sub—station connectivity for better power flow and network enhancement, installation of Auto Recloser with sectionalizers, installation of 4 nos. of 4 ways 11 kV RMU installation with two sources at Raniganj and Asansol, Installation of 20 nos. of 11 kV manual load break switches at various branch points in 11 kV feeders and 10 nos. of 33 kV Manal load break switches, installation of CCTV along with monitoring system at different substations, laying 5 ckm of insulated conductor in dense green area for reducing transient tripping, replacement of porcelain insulator/ Las by more reliable polymeric synthetic insulators and lightening arrestors and installation of fault passes indicator.

Table 4.2-2

In Rs Lakhs

Area/ Zone	2020 – 21	2021 – 22	2022 – 23
Capex for Improving System Reliability	420	241	130

4.3 The capital expenditure planned to incur during the projects for the seventh control period by IPCL is tabulated below:

Table 4.3-1

In Rs Lakhs

Particulars	2020 – 21	2021 – 22	2022 – 23
Capex Initiatives to Cater Additional Demand and Future Load (HT and LT)	2941	12911	11767
Network Line Addition/ Augmentation Works	1503	1059	
LT Network Development	455	1337	1619
Capex for Improving System Reliability	420	241	130
Total	**5319**	**15548**	**13516**

4.4 The Commission analyses the Capital Expenditure plan of IPCL as below:

4.4.1 The proposed capital expenditure plan is mainly for development of their consumer base with installation of new substations and network line addition and augmentation works wherever applicable. The capex plan also proposes to enhance reliability and power quality across the licensed area of IPCL. While analysing the plan, some mismatches have been observed in the proposed capitalization vis-à-vis the year wise asset additions (line and sub-stations) submitted by the petitioner, which has been taken up while computing the fixed cost elements under chapter -- 6. However, considering the submission of IPCL, the Commission approves the proposed capital expenditure plan for distribution function with the following directions:

- IPCL has to take investment approval for the projects as required under the Tariff Regulations;
- IPCL is required to take initiatives to extend LT supply facilities to all consumers in their licensed area;
- Capitalization of the assets should be done only after the date of putting the assets in use;
- IPCL shall submit the cost benefit analysis of the completed projects along with the relevant APR petitions.

CHAPTER – 5
SALES, ENERGY BALANCE AND VARIABLE COST

5.1 IPCL is supplying electricity in its licensed area of supply in the Asansol – Raniganj industrial belt of West Bengal. The consumer base is mainly industrial. IPCL has proposed to source power from DVC, WBSEDCL and from other sources in short term mode and rest of the power from its own generating station at Dishergarh for the years 2020 – 21, 2021 - 22 and 2022 - 23. IPCL has also proposed to purchase some quantum of renewable power from the WBGEDCL and SECI under long term PPA.

5.2 **Demand Side of Energy**:

5.2.1 IPCL in their petition projected the demand and sales figures as 960.22 MU, 1390.33 MU and 1774.93 MU for the years 2020-21, 2021-22 and 2022-23 respectively based on season-wise and month-wise analysis of each consumer category, expected load growth due to LT expansion, etc. Subsequently, vide submission dated 16.05.2023 submitted the figures of actual sales during 2020-21 and 2021-22 as 847.15 MU and 947.03 MU respectively.

5.2.2 The Commission decides to consider the actual sale figures of 2020-21 and 2021-22 submitted by IPCL and estimates the sales figures for 2022-23 based on the growth trends of past years upto 2021-22. Accordingly, the admitted sales volume for 2020 – 21, 2021 - 22 and 2022 – 23 with the above considerations come as below:

Table 5.2-4

SL No	Consumer categories	Unit	2020 - 21	2021 – 22	2022 – 23
			Admitted	Admitted	Admitted
1	L & MV consumers	MU	21.89	29.40	39.90
2	HV & EHV consumers	MU	825.26	917.63	955.04
	Total sales	MU	847.15	947.03	994.94

The detailed category-wise admitted sale to consumer during 2020 – 21, 2021 - 22 and 2022 – 23 is specified in Annexure-5A.

5.2.3 No sale to other licensee has been projected by IPCL during the seventh control period.

5.3 **Own consumption**:

5.3.1 IPCL has claimed 2.64 MU, 3.83 MU and 4.89 MU as own consumption in its sub-stations, etc. including power utilized for construction for the years 2020 – 21, 2021 – 22 and 2022 – 23 respectively. Considering the trend of actual energy consumption

during 2020-21 and 2021-22, the Commission admits its own consumption at a level of 2.01 MU, 2.08 MU and 2.14 MU for the years 2020 – 21, 2021 – 22 and 2022 – 23 respectively.

5.4 **Distribution Loss**:

5.4.1 IPCL in their petition has projected distribution loss as 7%, 10% and 10% for the years 2020 – 21, 2021 – 22 and 2022 – 23 respectively considering their projected expansion of LT network against the normative distribution loss of 5.25% allowed in the Tariff Regulations. For the purpose of Tariff determination, the Commission finds it suitable to consider the normative distribution loss at the rate of 5.25% for the years 2020 – 21, 2021 – 22 and 2022 – 23. Any variation from the normative loss will be considered during the Fuel and Power Purchase Cost Adjustment (FPPCA) for the respective years in terms of the provisions of the Tariff Regulations.

5.5 **Demand Side Energy Requirement**:

5.5.1 Based on the analyses as done in the foregoing paragraphs, the total energy requirement by IPCL for the year 2020 – 21, 2021 – 22 and 2022 – 23, thus, comes as under:

Table 5.5-1

Demand Side Energy Requirement					
Sl. No.	Particular	Unit	As Admitted		
			2020 – 21	2021 – 22	2022 – 23
1	Energy sale to consumers	MU	847.15	947.03	994.94
2	Energy for own consumption	MU	2.01	2.08	2.14
3	Energy sale to other licensee	MU	0.00	0.00	0.00
4	**Sub-total sale of energy (1 + 2 + 3)**	**MU**	**849.16**	**949.11**	**997.08**
5	Distribution loss rate	%	5.25%	5.25%	5.25%
6	Distribution Loss	MU	47.05	52.59	55.25
7	**Total Requirement at Distribution System (4 + 6)**	**MU**	**896.21**	**1001.70**	**1052.33**

5.6 **Supply Side of Energy including Fuel Cost and Power Purchase Cost**:

The Commission now takes up examination of the supply side of energy, i.e., (i) sent-out energy from the own generating stations of IPCL and (ii) purchase from other sources:

5.6.1 **Sent out Energy from own Generating Stations**:

IPCL in their application has stated that new unit of 12 MW capacity at Dishergarh shall be the sole generating station during the years 2020 – 21, 2021 – 22 and 2022 – 23.

IPCL, in their petition has projected to run the plant at 85% PLF with normative auxiliary consumption of 10% during the years 2020 – 21, 2021 – 22 and 2022 – 23 respectively. The Commission, considering the submission of IPCL, admits the Gross-generation as 89.35 MU and sent-out generation as 80.41 MU at Dishergarh (new plant) during 2020 – 21, 2021 – 22 and 2022 – 23 for the purpose of determination of ARR.

5.6.2 **Fuel Cost:**

5.6.2.1 IPCL has submitted that, in their thermal power station at Dishergarh no secondary fuel, i.e., oil, is required and hence, the fuel cost of IPCL is the cost of coal only. Regarding fuel supply, IPCL submitted that they have participated in the 2nd round of SHAKTI Scheme for their 12 MW plant and was successful in securing coal linkage from Central Coalfields Limited (CCL), subsidiary of CIL. Accordingly, IPCL has signed Fuel Supply Agreement (FSA) with CCL on 12.03.2019 for allocation of 53400 Tonne/ annum coal for 19 years. In terms of the FSA, IPCL has to provide a levelized discount in tariff of power supplied by IPCL using the coal procured under SHAKTI scheme at a rate of 7 paise/ kWh.

5.6.2.2 From the additional submission dated 16.05.2023 it is observed that, during 2020-21 in addition to coal from SHAKTI scheme IPCL also sourced washery coal from Tata Steel Limited. Further the coal received from SHAKTI scheme during 2020-21 and 2021-22 is much less than the FSA contract quantum. From the submission it is also revealed that, IPCL has not procured any coal through e-auction mode. In absence of any detailed reasoning for procuring coal from other non-FSA sources without going through e-auction, the Commission decided to determine the energy charge considering the rates and GCV of FSA coal from SHAKTI scheme only. IPCL has the liberty to submit detail justifications during truing up process.

5.6.2.3 IPCL in its additional submission has shown FSA coal price as Rs. 2157.68 /MT during 2020-21 and Rs. 1911.71/MT during 2021-22. Accordingly, GCV of coal during 2020-21 and 2021-22 is considered as 4300 kCal/kg (minimum GCV of G10 grade) and 4000 kCal/kg (minimum GCV of G11 grade). As there is no escalation of domestic coal price during 2022-23 specified in CERC Notifications, the coal price and GCV during 2022-23 is considered same as 2021-22. IPCL during truing up shall submit the actual cost of source-wise coal procurement, coal consumption and coal stock duly certified by auditor. IPCL shall also submit 'as received GCV' figures with third party sampling report in its APR petition.

5.6.2.4 IPCL has shown railways freight as Rs. 756/MT for 2020-21 and 2021-22. The Commission considered the same for tariff determination subject to true up based on actual audited expenses. IPCL has shown road transportation cost as Rs. 820/MT in 2020-21 and Rs. 410/MT in 2021-22. In absence of any justification of such high cost in 2020-21, the Commission decided to consider road transportation cost as Rs. 410/MT for determination of tariff for 2020-21 and 2021-22. Further as per CERC notifications no escalation of coal transport happens within 1000 km, hence the same rate is considered for 2022-23. IPCL during truing-up has to submit detail justification of road transport cost ensuring transporter selection through transparent competitively bided process.

5.6.2.5 In view of above, the Commission considers the coal price and GCV of coal during 2020-21, 2021-22 and 2022-23 as below for determination of fuel cost:

Table: 5.6.2-1

Particulars	Unit	2020-21	2021-22	2022-23
Coal Grade		G 10	G 11	G 11
Coal price	Rs. /MT	2157.68	1911.71	1911.71
Railways freight	Rs. /MT	765.00	765.00	765.00
Road Transportation	Rs. /MT	410.00	410.00	410.00
Landed cost of coal	**Rs. /MT**	**3332.68**	**3086.71**	**3086.71**
As received GCV of coal	kCal/kg	4300	4000	4000

5.6.2.6 Considering the admissible weighted average "as received GCV value" and price of coal and after allowing a margin of 120 kCal/kg in heat value in terms of regulation 5.8.4 (1) of the Tariff Regulations, the admissible fuel cost for the years 2020 – 21, 2021 – 22 and 2022 – 23 comes to Rs. 2357.93 lakhs, 2352.76 lakhs and Rs. 2352.76 lakhs respectively. Detailed computation has been shown in the table at Annexure – 5B to this chapter. As the years have been completed, the Commission decides to adjust the discount under SHAKTI scheme during truing up based on the actual coal received under SHAKTI scheme.

5.6.2.7 **Energy Charge**:

Considering the admitted fuel cost vis-à-vis the sent-out generation with normative auxiliary consumption, the admitted energy charge for 2020 – 21, 2021 – 22 and 2022 – 23 in respect of IPCL's own power station now stands as follows:

Table 5.6.2-2

Year	Fuel Cost (Rs. in lakh)	Ex-bus Generation (MU)	Energy Charge (Paise/ kWh)
2020 – 21	2357.93	80.41	293.24
2021 – 22	2352.76	80.41	292.60

2022 – 23	2352.76	80.41	292.60

5.6.3 **Purchase of Energy and Power Purchase Cost:**

5.6.3.1 IPCL in its petition submitted that, besides generation from its own 12 MW power plant, it requires to purchase balance power from WBSEDCL, DVC, WBGEDCL, SECI and some short-term power to meet its demand during the seventh control period as below:

Table 5.6.3-1

Particulars	MU	paise /kWh	Lakh	MU	paise /kWh	Lakh	MU	paise /kWh	Lakh
	2020 – 21			2021 – 22			2022 - 23		
DVC -radial	102.46	446.32	4573	112.88	474.04	5351	112.88	479.79	5619
WBSEDCL	23.98	574.01	1376	23.98	574.01	1376	23.98	574.01	1376
WBGEDCL	1.45	500.00	73	1.45	500.00	73	1.45	500.00	73
SECI Hybrid RE	0.00	0.00	0.00	174.96	305.96	5353	262.80	310.96	8172
Other sources	827.02	400.92	33157	1155.38	440.96	50948	1496.05	464.69	69520
Total	**954.91**	**410.29**	**39179**	**1468.65**	**429.65**	**63101**	**1897.16**	**446.77**	**84760**

5.6.3.2 IPCL vide an additional submission dated 22.10.2021 submitted that, commissioning of 100 MW hybrid power from SECI has been delayed due to COVID 19 Pandemic. IPCL further submitted that the balance energy requirement of 100 MW will be met from alternative source such as Power Exchange/ Bilateral arrangement under STOA till such time. Subsequently on 16.05.2023 IPCL submitted the actual source-wise power purchase during the years 2020-21 and 2021-22 as below:

Table 5.6.3-2

Sl No	From other sources	Actual purchase					
		2020 – 21			2021 – 22		
		MU	Paisa/kwh	Rs. Lakh	MU	Paisa/kwh	Rs. Lakh
1	DVC	49.99	432	2159.49	96.53	452	4359.79
2	WBSEDCL	12.95	599	776.07	26.38	591	1560.30
3	WBGEDCL	0.45	463	20.85	0.23	438	10.07
4	SECI Hybrid RE	0.00	0	0	20.82	321	668.23
5	Other sources	789.56	365	28841.53	805.36	469	37759.38
	Total	852.95	373	31797.94	949.32	467	44357.77

5.6.3.3 Considering the admitted sales projections for the years 2020-21, 2021-22 and 2022-23 vis-à-vis the normative distribution loss for the respective years, the total requirement of power has been calculated in paragraph 5.5.1 above. Source-wise power purchase for the ensuing years of seventh control period is admitted considering the actual purchase

during 2020-21 and 2021-22, except for 'other-sources'. Power purchase for 2022-23 are considered as per projection of IPCL.

Table 5.6.3-3

Power Purchase					
Sl. No.	Particular	Unit	As Admitted		
			2020 – 21	2021 – 22	2022 - 23
A	Total Requirement as per para 5.5.1	MU	896.21	1001.70	1052.33
B	From own generation sent-out	MU	80.41	80.41	80.41
C	Balance Power requirement (A – B)	MU	815.80	921.29	971.92
D	Source-wise power purchase admitted				
D1	Purchase from DVC		49.99	96.53	112.88
D2	Purchase from WBSEDCL		12.95	26.38	23.98
D3	Purchase from WBGEDCL	MU	0.45	0.23	1.45
D4	Purchase from SECI Hybrid RE	MU	0.00	20.82	262.80
D5	Balance purchase from other sources (at STU boundary)	MU	778.89	805.42	600.16
	Total Power Purchase admitted (D1:D5)	**MU**	**842.28**	**949.38**	**1001.27**
E	Less: STU loss (normative 3.4%)	MU	26.48	28.09	29.35
F	Net power available from purchase (D - E)	MU	815.80	921.29	971.92

5.6.3.4 Power purchase cost being an uncontrollable element, the Commission decides to consider the actual rate of power purchased during the years 2020-21 and 2021-22 while determining the power purchase cost for the years. For the year 2022-23, the power purchase rates are considered similar to that of 2021-22. Accordingly, the power purchase cost during seventh control period is admitted as below:

Table 5.6.3 -4

Source	MU	paise /kWh	Lakh	MU	paise /kWh	Lakh	MU	paise /kWh	Lakh
	2020 – 21			2021 – 22			2022 – 23		
DVC	49.99	432	2159.49	96.53	452	4359.79	112.88	452	5102.18
WBSEDCL	12.95	599	776.07	26.38	591	1560.30	23.98	591	1417.22
WBGEDCL	0.45	463	20.85	0.23	438	10.07	1.45	438	63.51
SECI Hybrid RE				20.82	321	668.23	262.80	321	8435.88
Other sources	778.89	365	28429.49	805.42	469	37774.20	600.16	469	28147.50
Total	**842.28**	**373**	**31385.90**	**949.38**	**467**	**44372.59**	**1001.27**	**431**	**43166.29**

ANNEXURE – 5A

ENERGY SALES TO OWN CONSUMERS [in MU]

SL No	Particulars	2020 – 21	2021 – 22	2022 – 23
1	Domestic	8.50	12.04	17.05
2	Commercial	6.03	8.92	13.26
3	Industry	6.16	6.94	7.82
4	Private Educational Institutions and Hospitals	1.02	1.21	1.44
5	Street light	0.12	0.09	0.13
6	Public Utility / Public Body / Specified Institutions	0.06	0.20	0.20
	Total L&MV	**21.89**	**29.40**	**39.90**
1	Public Utility	0.33	0.33	0.33
2	Domestic	3.18	3.10	3.10
3	Co-operative Group Housing society	0.03	0.00	0.00
4	Commercial	33.81	35.63	37.55
5	Public water works & sewerage	15.02	17.28	19.88
6	Cold storage or Dairy with chilling plant	0.45	0.51	0.58
7	Industry	740.41	816.72	849.39
8	Private Educational Institute	0.41	0.53	0.69
9	Traction	31.62	43.53	43.53
10	EV Public Charging Station	0.00	0.00	0.00
	Total HV& EHV	**825.26**	**917.63**	**955.04**
	TOTAL	**847.15**	**947.03**	**994.94**

ANNEXURE – 5B

COST OF FUEL (DISHERGARH POWER STATION) (NEW)

Sl.	STATION	DERIVATION	UNIT	Projected			Admitted		
				2020 - 21	2021 - 22	2022 - 23	2020 – 21	2021 – 22	2022 - 23
1	Gross Generation	1	MU	89.35	89.35	89.35	89.35	89.35	89.35
2	Auxiliary consumption (normative @ 10%)	2	MU	8.94	8.94	8.94	8.94	8.94	8.94
3	Sent-out Energy	3=1-2	MU	80.41	80.41	80.41	80.41	80.41	80.41
4	Station Heat Rate (normative)	4	kCal/kWh	3300	3300	3300	3300	3300	3300
5	Total Heat Required	5=1x4	Gcal	294862	294862	294862	294855	294855	294855
6	Heat Value of Coal	6	kCal/Kg	3197	3197	3197	4300	4000	4000
7	Allowable Value of Coal (after adjusting 120 kCal/kg)	7	kCal/Kg				4180	3880	3880
8	Coal Consumption	8=5/7 x 1000	Tonne	92112	92112	92112	70539	75994	75994
9	Coal requirement (considering normative transit loss @ 0.30%)	9	Tonne	92390	92390	92390	70752	76222	76222
10	Average Price of Coal	10	Rs./Tonne	3655	4032	4375	3332.68	3086.71	3086.71
11	Cost of Coal	11=9X10	Rs. Lakh	3376.60	3725.10	4041.80	2357.93	2352.76	2352.76
12	**Total Fuel Cost**	**12**	**Rs. Lakh**	**3376.60**	**3725.10**	**4041.80**	**2357.93**	**2352.76**	**2352.76**

CHAPTER – 6
FIXED CHARGES

6.1 The examination of the projected fixed charges claimed by IPCL for the ensuing years 2020-21, 2021-22 & 2022-23 of the 7th control period under different heads for its power stations and distribution system has been taken up in this chapter.

6.2 IPCL submitted that, 1x12 MW Dishergarh has been operational since 25.09.2012. As per Forms 1.1 and 1.2 submitted by IPCL, the PAF as well as PLF of the Dishergarh Power Station has been projected as 85.00% in each year in the 7th control period. The Commission for ARR determination considers the normative PAF of 85% and normative PLF of 80% for Dishergarh Power Plant (1x12 MW) as specified in the Tariff Regulations.

6.3 IPCL projected a total fixed cost of Rs. 18956.11 lakh, Rs 23053.51 lakh and Rs. 26451.33 lakh respectively for 2020-21, 2021-22 and 2022-23 in their main petition dated 02.09.2020. IPCL has subsequently submitted additional information and revised the projections based on actual data for the years 2020-21 and 2021-22 for certain items vide their supplementary petition dated 16.5.2023

6.4 In view of above submissions, the Commission proceeds for determining the different components of fixed charges in a practicable and rational manner in terms of the Tariff Regulations.

6.5 **Employees' Cost:**

6.5.1 IPCL in Form E(b) of their application dated 2.9.2020 had claimed Rs. 6008.65 lakh, Rs. 7434,52 lakh and Rs. 7270.47 lakh as employee cost for the years 2020-21, 2021-22 and 2022-23 respectively. Subsequently IPCL vide their additional submission dated 16.5.2023 submitted revised claim for employee cost for 2020-21 and 2021-22 based on actuals. Claim for the remaining year 2022-23 of the 7th control period has not been revised. From the component-wise breakup submitted under relevant Form 1.17(h) it is observed that, the employee cost includes salaries & wages of contractual manpower, staff training expenses, VRS compensation and Director's fees & commission besides other regular components. The detailed break-up of the claim is shown below:

Table 6.5-1

SL No	Particulars	2020-21 (as per Addl. submission based on actuals)	2021-22 (as per Addl. submission based on actuals)	2022-23 (as per original submission based on projections)
		Rs. Lakhs		
1	Employee cost (own)	4532.20	4343.76	6689.91
2	Staff Training expenses	20.31	19.47	27.18
3	Salary and wages of contracted manpower in regular establishment	298.95	286.52	432.75
4	VRS compensation	13.65	21.05	53.94
5	Directors' Fees & Commission	30.70	27.20	66.69
	Total (1 to 5)	4895.81	4698.00	7270.47

6.5.2 From the additional submission dated 30.06.2022 and dated 16.05.2023, it is observed that the total employee proposed to be engaged in the generation function of IPCL is 42 nos. during each year of seventh control period, which consists of 26 nos. own employees and 16 nos. of employees on contract in regular establishment. The proposed manpower is within the man / MW ratio of 3.5 specified in the Tariff Regulations for Dishergarh power plant. Thus, in terms of regulation 5.9.1 of the Tariff Regulations the expenses towards contractual employees are considered under employee expenses.

6.5.3 The Commission observes that, Staff training expense should not be considered as employee cost as nature of such expense is related to administrative and general expenses under Operation and Maintenance cost and same would be treated separately. Further, the amount disbursable following VRS scheme adopted by IPCL and as approved by the Commission has been partly allowed in APR 2012-13 with the balance passed on in APR 2013-14. IPCL has not submitted any details of proposed VRS scheme, if any, adopted afresh. Accordingly, claim on VRS amount is not admitted at the ARR stage. IPCL has to submit the details of VRS scheme and actual amount paid during the APR petition. The Director's fees and commission as claimed are admitted by the Commission.

6.5.4 IPCL had stated in their original submission dated 02.09.2020 that employee cost has been projected considering increase of 10% per annum over 2019-20 estimates keeping in view of increments and increase in allowances based on inflation. However, from the additional submission dt 16.5.2023 it is observed that revised employee cost based on actuals for 2020-21 and 2021-22 has a downward trend. Employee cost being uncontrollable element of ARR, the Commission decides to admit the claim of employee cost for the years 2020-21 and 2021-22 in full. In view of the downward trend observed in

the employee cost Commission does not consider any upward estimate for 2022-23 but considers to admit the same employee cost as admitted for 2021-22. The employee cost for 7th control period, are determined as below:

Table 6.5-4 (a)

SL No	Particulars	Admitted (Rs Lakhs)		
		2020-21	2021-22	2022-23
1	Employee cost (own)	4532.21	4343.76	4343.76
2	Salary and wages of contracted manpower in regular establishment	298.95	286.52	286.52
3	Directors' Fees & Commission	30.70	27.20	27.20
	Total (1 to 3)	**4861.86**	**4657.48**	**4657.48**

The Directors' Fees is shared between generation and distribution function in the ratio of their actual cost as below:

Table 6.5-4(b)

Sl No	Particulars	Admitted (Rs. Lakh)					
		2020-21		2021-22		2022-23	
		Generation	Distribution	Generation	Distribution	Generation	Distribution
A	Own Employees	281.52	4250.69	269.81	4073.95	269.81	4073.95
B	Contractual employees	77.42	221.53	74.20	212.32	74.20	212.32
C	Directors' fees	2.28	28.42	2.02	25.18	2.02	25.18
	Total (A + B + C)	361.22	4500.64	346.03	4311.45	346.03	4311.45

6.5.5 It is, however, necessary to mention that the employees' cost is uncontrollable and is subject to adjustment in APR on actual basis as per audited accounts of the respective year.

6.6 **Coal & Ash Handling Charges:**

6.6.1 The proposal of IPCL for coal and ash handling charges for the year 2020-21, 2021-22 and 2022-23 has been analyzed by the Commission. IPCL has stated in their submission text that they have considered increase of 10% per annum from year to year in 7th control period.

6.6.2 The Commission while approving Tariff Order 2019-20 admitted a sum of Rs.90.67 lakh towards coal and Ash Handling expenses linking the same with targeted generation of 84.10 MU as considered for 2019-20.

The Commission now decides to consider the admission of coal and ash handling expenses after prorating the same with normative generation for respective ensuing years and considering escalation following CPI (IW) Inflation for the respective years of 2020-21, 2021-22 and 2022-23 at actuals. Accordingly, Coal and Ash handling charges for 2020-21, 2021-22 and 2022-23 are admitted as below:

Table 6.6-2

Rs. Lakh

Particulars	Tariff Order	As claimed by IPCL			Admissible amount		
	2019-20	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
Gross Generation	84.10	89.35	89.35	89.35	89.35	89.35	89.35
Inflation factor (CPI)					5.00%	5.10%	6.10%
Admitted Coal & Ash Handling Charges	90.67	258.08	281.31	306.83	101.14	106.30	112.78
Admissible amount = value of base year x (1+inflation%)^n x (generation for the year / generation of base year)							

The Commission admits Rs 101.14 lakh, Rs 106.30 lakh and Rs. 112.78 lakh in 2020-21, 2021-22 and 2022-23 respectively towards coal and ash handling charges.

However, the admitted amounts will be reviewed by the Commission during the APR as per audited annual reports and accounts and actual generation.

6.7 **Water Charges:**

6.7.1 IPCL has proposed water charges as Rs. 25.03 lakh, 27.53 lakh and Rs. 30.28 lakh for the years 2020-21, 2021-22 and 2022-23 respectively. IPCL has considered increase of 10% per annum year to year increase in 7th control period.

6.7.2 The Commission now decides to consider the admission of water charges after prorating the same with normative generation for respective ensuing years and considering escalation following WPI inflation for the respective years of 2020-21, 2021-22 and 2022-23. Accordingly, water charges for 2020-21, 2021-22 and 2022-23 are admitted as below:

Table 6.7-2

Rs. Lakh

Particulars	Tariff Order	As claimed by IPCL			Admissible amount		
	2019-20	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
Gross Generation	84.10	89.35	89.35	89.35	89.35	89.35	89.35
Inflation factor (WPI)					1.30%	13.00%	9.40%

Admitted Water Charges	3.54	25.03	27.53	30.28	3.81	4.31	4.71
Admissible amount = value of base year x (1+inflation%)^n x (generation for the year / generation of base year)							

The Commission admits a sum of Rs.3.81 lakh, Rs 4.31 lakh and Rs 4.71 lakh in each of the years 2020-21, 2021-22 and 2022-23.

However, the admitted amount will be reviewed by the Commission during the APR for the respective years as per audited annual reports and accounts and actual generation.

6.8 Operation and Maintenance (O&M) Expenses, Rates & Taxes and Insurance:

6.8.1 O&M Expenses for Generation:

IPCL has proposed operation of sole 12 MW generating unit during the seventh control period of 2020-21, 2021-22 and 2022-23. IPCL has claimed O&M expenses (including stores and spares) of Rs.108.78 lakh, Rs 115.30 lakh and Rs.122.22 lakh respectively for 2020-21, 2021-22 and 2022-23 in respect of generation function.

Operation and maintenance expense being a controllable element under the Tariff Regulations, the Commission finds it rational to determine the O&M norms under regulation 2.8.6.1 for the years 2020-21, 2021-22 and 2022-23 after factoring respective Hybrid inflation rate (60% WPI+40% CPI) over the O&M norms admitted for the year 2019-20. The weighted average inflation rate under Wholesale Price Index (WPI) and Consumer Price Index (CPI) with 60:40 ratio works out to be 2.78%, 9.84% and 8.08% respectively for the years 2020-21,2021-22 and 2022-23. Accordingly, the O&M expenses of generation function for the years 2020-21, 2021-22 and 2022-23 are computed as below:

Table 6.8-1(a)

Generating Units	Installed capacity	Norms of 2019-20	O&M Exp rate for 2020-21 considering inflation 2.78%	O&M Exp rate for 2021-22 considering inflation 9.84%	O&M Exp rate for 2022-23 considering inflation 8.08%
	(in MW)	Lakh /MW	Lakh /MW	Lakh /MW	Lakh /MW
	[1]	[2]	[3] = [2]X 1.0278	[4]= [3]X 1.0984	[5]=[4]X1.0808
Dishergarh	12	8.06	8.28	9.09	9.82
Admitted O&M Exp			99.36	109.08	117.84

Table 6.8-1(b)

TREND OF INFLATION RATE	2020-21	2021-22	2022-23
Average inflation rate as per WPI	1.30%	13.00%	9.40%
Average inflation rate as per CPI	5.00%	5.10%	6.10%
Average inflation rate as per WPI + CPI (60:40)	2.78%	9.84%	8.08%

6.8.2 O&M Expenses for Distribution function, Rates, Taxes & Insurance:

The Commission has made prudent analysis of the charges claimed by IPCL under the following heads:

(i) Different sub-heads of O&M expenses for distribution function;

(ii) Rates and Taxes charges; and

(iii) Insurance charges.

6.8.2.1 IPCL has projected overall O&M expense of Rs. 3225.06 lakh, Rs. 3549.05 lakh and Rs. 3906.17 lakh in Form E(B) respectively for the years 2020-21, 2021-22 and 2022-23 respectively. While analysing the information submitted under different regulatory forms, it is observed that summation of O&M related costs for generation function (Form 1.12), distribution function (Form 1.15) and centrally maintained expenses (Form 1.17) are not matching with the overall claim of O&M expenditure made in Form E(B). Hence, the claim of distribution O&M expense has been considered as Rs. 3113.06 lakh, Rs. 3430.21 lakh and Rs. 3780.06 lakh respectively for the years 2020-21, 2021-22 and 2022-23 after deducting the generation related O&M expenses from overall O&M claim made in Form E(B). IPCL submitted that, it has considered the claim for 2020-21,2021-22 & 2022-23 based on the projected fixed assets and distribution infrastructure after considering escalation of 10% for inflationary trends. IPCL in its petition has claimed Rs. 22.46 lakh, Rs 24.71 lakh and Rs 27.18 lakh as staff training expenses respectively for 2020-21, 2021-22 & 2022-23 under employee expenses head. As discussed in paragraph 6.5.2 above, these are to be considered under O&M expenses. Thus, the net claim of O&M expenses for distribution function comes to Rs. 3135.53 lakh, Rs 3454.92 lakh and Rs 3807.24 lakh respectively in 2020-21,2021-22 & 2022-23 as detailed in table below:

Table 6.8-2(a)

Sl No	Net claim of O&M for Distribution	2020-21	2021-22	2022-23
1	Repair & maintenance	1027.13	1037.17	1145.50
2	Rate, rent & taxes	66.81	73.50	80.85
3	Legal & professional charges	552.89	608.18	669.00
4	Audit Fees	42.48	46.73	51.40
5	Other A&G expenses			

	(i) proposed A&G expenses	*1423.75*	*1664.63*	*1833.31*
	(ii) staff training	*22.46*	*24.71*	*27.18*
	Sub-total (5)	*1446.21*	*1689.34*	*1860.49*
6	TOTAL DIST O&M	3135.52	3454.92	3807.24
Note: projection of distribution O&M s computed by reducing the generation O&M expenses from the overall claim made in Form E(B).				

6.8.2.2 As the O&M expenditure is controllable in nature, the Commission finds it prudent to apply the inflation rates, as in table 6.8-2(b) below, on the admitted (O&M) expenditure in the Tariff Order of 6th Control period for 2019-20 against each sub-head with due weightage to sensitivity parameters of business volume growth. The Distribution Line Length (DLL) expressed in CKM and the Consumer Strength (CS) expressed in numbers have been considered as the sensitivity parameters for respective heads in line with the Tariff Order 2019-20 are shown in table 6.8-2(c) below. Admissible amount thus derived considering Business volume growth and hybrid inflation rate for respective ensuing years of 2020-21,2021-22 & 2022-23 has been admitted limited to claim submitted by IPCL wherever applicable.

Table 6.8-2(b)

TREND OF INFLATION RATE	2019-20	2020-21	2021-22	2022-23
Average inflation rate as per WPI	1.67%	1.30%	13.00%	9.40%
Average inflation rate as per CPI	7.54%	5.00%	5.10%	6.10%
Average inflation rate as per WPI + CPI (60:40)	4.02%	2.78%	9.84%	8.08%

Table-6.8-2(c)

Sl. No	Expenditure Head	Business Volume Parameter
1	Repair & Maintenance Expenditure	DLL
2	Auditor's Fees	DLL
3	Legal Charges & Consultancy fees	CS
4	Other A&G Expenses	CS

6.8.2.3 The relevant figures of business volume parameters considered for the purpose of determining O&M expenses under distribution head, based on actual data submitted by IPCL for 2020-21 and 2021-22 vide their additional submission dated 16.05.2023. For 2022-23 increase in business volume is considered at same rate of 2021-22. The details are as below at Table 6.8-2(d) and 6.8-2(e):

Table-6.8-2(d)

Distribution Line Length (DLL)	2020-21	2021-22	2022-23
DLL at the beginning of FY	1065.40	1137.65	1186.31
DLL at the closing of FY	1137.65	1186.31	1237.00
Average Distribution line length (in Ckm)	1101.53	1161.98	1211,66

Table 6.8-2(e)

Consumer Strength (CS)	2020-21	2021-22	2022-23
CS at the beginning of FY	4105	6121	7664
CS at the closing of FY	6121	7664	9596
Average Consumer Nos	5113	6893	8630

6.8.2.4 The expenditures as admissible for the 7th control period of 2020-21, 2021-22 & 2022-23 have been worked out considering item wise admitted cost/CKM and item wise admitted cost / Consumer number as applicable for respective items in Tariff Order 2019-20 and thereafter applying hybrid inflation rate of respective ensuing years of 2020-21, 2021-22 & 2022-23 followed by factoring such inflation adjusted cost with Average Distribution Line Length (DLL) in CKM and Consumer no. (referred at table above) for respective ensuing years of 7th control period following the same principles adopted in previous years.. Such expenses for 2020-21 and 2021-22 have been considered based on actuals submitted by IPCL and figure for 2021-22 has been considered for 2022-23. The final admitted amount is restricted to claim submitted by IPCL for respective years. The details of such working is placed at Annexure- 6A. The item wise summary claim and admission is furnished below.

Table 6.8-2(f)

Rs Lakhs

Sl No	Head of O&M Expenses	Claim			Admitted		
		2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
		Rs lakh	Rs Lakh	Rs lakh	Rs lakh	Rs lakh	Rs lakh
A.	Repairs & Maintenance	1027.13	1037.17	1145.50	480.82	557.17	627.88
B.	A&G Expenses						
1	Rent Rates & Taxes	66.81	73.50	80.85	66.81	73.5	80.85
2	Legal & Consultancy Charges	552.89	608.18	669.00	266.9	394.94	534.2
3	Auditors Fees	42.48	46.73	51.40	11.9	13.83	15.63
4	Other A&G Expenses	1446.21	1689.34	1860.49	862.05	1276.49	1727.73
	A&G Total	2108.39	2417.75	2661.74	1207.66	1758.76	2358.41
C	**Total O&M Expenses (A+B)**	3135.52	3454.92	3807.24	1688.48	2315.93	2986.29

6.8.2.5 The admitted amounts of O&M expenses for distribution for 2020-21,2021-22 & 2022-23 are based on amount admitted in Tariff Order 2019-20 along with projected business volume parameters and actual inflation rate of 2020-21,2021-22 and 2022-23. During truing up exercise in APR of the concerned ensuing years in 7th Control period variations may be allowed subject to limits provided in clause (ii) and (v) of regulation 2.6.10 of the Tariff Regulations.

6.9 **Rent, Rates and Taxes (For Generating Station):**

IPCL has projected a sum of Rs.3.22 lakh, Rs 3.54 lakh and Rs 3.89 lakh Rent, Rates & Taxes for generating function in their petition for 2020-21,2021-22 & 2022-23 respectively. In terms of regulation 5.7.1 of the Tariff Regulations, expenses towards rent for a generation business are not covered under the normative O&M expenses. Further, rates & taxes claimed by the petitioner are primarily statutory in nature. Thus, the Commission admits the same as claimed by IPCL. The admitted amount accordingly comes to Rs.3.22 lakh, Rs 3.54 lakh and Rs 3.89 lakh in 2020-21, 2021-22 & 2022-23 respectively.

6.10 **Insurance:**

6.10.1 IPCL has projected a sum of Rs.66.14 lakh, Rs 72.75, lakh and Rs 80.03 lakh in 2020-21, 2021-22 & 2022-23 respectively towards Insurance expenditure in Form E(B) of the petition. IPCL vide additional submission dated 16.05.2023 has submitted that the Insurance premium paid during 2020 – 21 and 2021 – 22 is Rs. 141.59 lakh and Rs. 106.71 lakh respectively. However, from the additional submission dated 16.5.2023 it is observed that Insurance amount based on actuals for 2020-21 and 2021-22 has a downward trend. Insurance being uncontrollable element of ARR, the Commission decides to admit the claim of insurance for the years 2020-21 and 2021-22 in full. In view of the downward trend observed in the insurance, the Commission does not consider any upward estimate for 2022 – 23 but considers to admit the same insurance as admitted for 2021 – 22. The admitted insurance are shared among the generation and distribution functions in the ratio of their admitted average Gross Fixed Asset of the respective years as detailed below:

Table-6.10-1

(Rs lakh)

Sl. No	Particulars	Claimed			Admitted		
		2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
1	Generation	10.29	11.31	12.44	24.17	17.39	16.20
2	Distribution	55.85	61.44	67.59	117.42	89.32	90.51
3	Total	66.14	72.75	80.03	141.59	106.71	106.71

6.10.2 Insurance Premium paid is subject to adjustment in APR based on actuals for generation and distribution function where IPCL would be required to confirm that provisions under regulation 5.23.1 of the Tariff Regulations are complied with.

6.11 Capital expenditure and asset addition:

6.11.1 IPCL projected a capital expenditure of Rs.12624.50 lakh, Rs 14622.50 lakh and Rs.6201.00 lakh respectively in 2020-21, 2021-22 and 2022-23 vide their original submission dated 2.9.2020. Addition to Fixed assets were projected by IPCL for Rs. 5078.03 lakh, Rs 16558.00 lakh and Rs.13416.00 lakh respectively in 2020-21, 2021-22 and 2022-23 in the same submission. No addition of asset was proposed under generation function. Details given in Form 1.19(b) and 1.18(a) of the original submission dated 2.9.2020 are summarized below:

(Rs. lakh)

Table: 6.11-1

Sl no	Particulars	Target date of completion	2019-20 (base yr)	2020-21	2021-22	2022-23
A	**Capital Expenditure for the year**					
1	Kalyaneswari project	FY 21-22		6455.50	6455.50	
2	Distribution SCADA	FY 18-19		287.00	0.00	0.00
3	Small Distribution schemes		2699.14	5882.00	8167.00	6201.00
	TOTAL			**12624.50**	**14622.50**	**6201.00**
B	**Amount transferred to fixed asset**					
			8056.34	**5078.03**	**16558.00**	**13416.00**

6.11.2 However, IPCL vide their additional submission dt 16.5.2023 has revised their projections for capital expenditure and asset addition for the years 2020-21 and 2021-22 based on actual data and the same are furnished below:

Table : 6.11-2

Sl no	Particulars	2019-20 (Base Year)	2020-21 (Actuals)	2021-22 (Actuals)
1	Distribution line from JK Nagar to Pandabeshwar		7455.00	
2	Distribution SCADA		287.00	1146.00
3	Small Distribution schemes	2699.14	631.54	580.78
	TOTAL		**8373.54**	**1726.78**

It appears from the conjoint reading of table 6.11.1 and 6.11.2 above along with form 1.19 (a) of original petition dated 2.9.2020 that the capital expenditure programme for Kalyaneswari did not mature whereas the capex programme for Distribution line from JK Nagar to Pandabeshwar has been shifted from 2018-19 and 2019-20 to 2020-21. No capex or asset addition has been proposed for Generation projects in 2020-21 and 2021-22.

6.11.3 Regarding infrastructure development proposed for 220/132 kV Kalyaneswari project of Rs.12911.00 lakh it is observed that, investment approval is pending before the Commission and it requires a commissioning schedule of 24 months. Thus, there is hardly any scope of commissioning the project in seventh control period. Regarding SCADA project, the Commission has already admitted Rs. 1428.08 lakh in 2019-20 and has been factored it in the admissible loan and equity bases. Thus, to avoid double impact addition on SCADA project is not considered in 2020-21. However, IPCL shall submit detail of asset addition and date of putting in use along with their APR petition. Further, in line with order dated 15.11.2019 in Case No. OA-230/16-17 an amount of Rs. 2500 lakh is required to be considered in 2020-21 for 132 kV J.K Nagar- Pandabeswar line. In view of the above, the Commission finds it suitable to redetermine the year-wise project capitalization in sync with the asset addition schedule and previous decisions of the Commission in the following table.

Table: 6.11-3

Rs Lakhs

Asset addition	2020-21	2021-22	2022-23
132 KV J.K. Nagar to Pandabeshwar	2500.00		
132 kV sub-station			1541.00
132 kV line			849.00
33 kV sub-station			600.00
33 kV line			510.00
11 kV line			185.00
HT system			
LT system			1619.00
System reliability			130.00
Small Distribution schemes	631.54	580.78	
Total	3131.54	580.78	5434.00

6.11.4 The Commission accordingly, admits a sum of Rs 3131.54 Lakh, Rs 580.78 Lakh and Rs 5434.00 lakh in 2020-21,2021-22 and 2022-23 respectively as gross asset addition for distribution schemes. The Commission in Tariff order for 2019-20 had considered a sum of Rs 393.85 Lakhs as consumer contribution on miscellaneous asset addition towards small distribution schemes for Rs 2315.24 lakhs which comes to 17% of such asset. Accordingly, Commission considers consumer contribution @ 17% on asset addition on small distribution schemes for 2020-21 and 2021-22 which comes to Rs 107.36 lakhs and Rs 98.73 lakhs respectively. Commission considers the same sum of Rs 98.73 lakhs as consumer contribution for 2022-23. Distribution licensee is directed to take necessary investment approval in terms of Tariff Regulations and submit detail capitalization schedule along with consumer contribution, if any, duly certified by the statutory auditor along with APR petition.

6.11.5 Based on above, the asset position for distribution function for the years 2020-21, 2021-22 and 2022-23 are furnished below:

Table: 6.11-4(a)

(Rs. lakh)

Asset Position 2019-20

Sl No	Particulars	Opening Balance-1.4.2019		Closing Balance-31.3.2020	
1	Gross block of Fixed assets as per Tariff Order for 2019-20		46549.88		50293.20
2	Less Assets Disallowed				
A	Value of additional 3 floors of building at Salt Lake (Kolkata) including the cost of air conditioning, plant and elevator	1660.03		1660.03	
B	Value of leasehold land at Salt Lake in Kolkata	1324.55		1324.55	
C	Value of flats at Haldia.	132.29		132.29	
D	Fixed asset capitalized in excess of Commission approved amount for Dishergarh new plant	2322.85		2322.85	
E	Fixed asset capitalized in excess of Commission approved amount for J K Nagar 220/33 KV substation	7442.71	12882.43	7442.71	12882.43
3	Gross Value of Fixed Assets for energy business operation (Sl. 1-Sl 2 a to 2 e)		33667.45		37410.77
4	Less: Contribution from Consumers towards Service Line and Advance from Consumers for job		2891.46		3285.31
5	**Net Cost of Fixed Assets (Sl. 3 -Sl. 4)**		**30775.99**		**34125.46**
6	**Net Addition of Fixed Assets (Closing Balance -Opening Balance at Sl. 5)**				**3349.47**

Table 6.11-4 (b)

(Rs. lakh)

Asset Position 2020-21

Sl No	Particulars	Opening Balance-1.4.2020		Closing Balance-31.3.2021	
1	Gross block of Fixed assets		50293.20		53424.74
2	Less Assets Disallowed				
A	Value of additional 3 floors of building at Salt Lake (Kolkata) including the cost of air conditioning, plant and elevator	1660.03		1660.03	
B	Value of leasehold land at Salt Lake in Kolkata	1324.55		1324.55	
C	Value of flats at Haldia.	132.29		132.29	
D	Fixed asset capitalized in excess of Commission approved amount for Dishergarh new plant	2322.85		2322.85	
E	Fixed asset capitalized in excess of	7442.71	12882.43	7442.71	12882.43

	Commission approved amount for J K Nagar 220/33 KV substation				
3	Gross Value of Fixed Assets for energy business operation (Sl. 1-Sl 2 a to 2 e)		37410.77		40542.31
4	Less: Contribution from Consumers towards Service Line and Advance from Consumers for job		3285.31		3392.67
5	**Net Cost of Fixed Assets (Sl. 3 -Sl. 4)**		**34125.46**		**37149.64**
6	**Net Addition of Fixed Assets (Closing Balance -Opening Balance at Sl. 5)**				**3024.18**

(Rs. lakh)

Table 6.11-4 (c)

Asset Position 2021-22

Sl No	Particulars	Opening Balance-1.4.2021		Closing Balance-31.3.2022	
1	Gross block of Fixed assets		53424.74		54005.52
2	Less Assets Disallowed				
A	Value of additional 3 floors of building at Salt Lake (Kolkata) including the cost of air conditioning, plant and elevator	1660.03		1660.03	
B	Value of leasehold land at Salt Lake in Kolkata	1324.55		1324.55	
C	Value of flats at Haldia.	132.29		132.29	
D	Fixed asset capitalized in excess of Commission approved amount for Dishergarh new plant	2322.85		2322.85	
E	Fixed asset capitalized in excess of Commission approved amount for J K Nagar 220/33 KV substation	7442.71	12882.43	7442.71	12882.43
3	Gross Value of Fixed Assets for energy business operation (Sl. 1-Sl 2 a to 2 e)		40542.31		41123.09
4	Less: Contribution from Consumers towards Service Line and Advance from Consumers for job		3392.67		3491.40
5	**Net Cost of Fixed Assets (Sl. 3 -Sl. 4)**		**37149.64**		**37631.69**
6	**Net Addition of Fixed Assets (Closing Balance -Opening Balance at Sl. 5)**				**482.05**

Table 6.11-4 (d)

(Rs. lakh)

Asset Position 2022-23

Sl No	Particulars	Opening Balance-1.4.2021	Closing Balance-31.3.2022
1	Gross block of Fixed assets	54005.52	59439.52

2	Less Assets Disallowed				
A	Value of additional 3 floors of building at Salt Lake (Kolkata) including the cost of air conditioning, plant and elevator	1660.03		1660.03	
B	Value of leasehold land at Salt Lake in Kolkata	1324.55		1324.55	
C	Value of flats at Haldia.	132.29		132.29	
D	Fixed asset capitalized in excess of Commission approved amount for Dishergarh new plant	2322.85		2322.85	
E	Fixed asset capitalized in excess of Commission approved amount for J K Nagar 220/33 KV substation	7442.71	12882.43	7442.71	12882.43
3	Gross Value of Fixed Assets for energy business operation (Sl. 1-Sl 2 a to 2 e)		41123.09		46557.09
4	Less: Contribution from Consumers towards Service Line and Advance from Consumers for job		3491.40		3590.13
5	**Net Cost of Fixed Assets (Sl. 3 -Sl. 4)**		**37631.69**		**42966.96**
6	**Net Addition of Fixed Assets (Closing Balance -Opening Balance at Sl. 5)**				**5335.27**

6.12 Interest on Loan Capital and Finance Charges:

6.12.1 IPCL submitted a claim of Rs.4167.98 lakh, Rs 4457.09 lakh and Rs 5181.96 lakh as interest on loan for 2020-21, 2021-22 & 2022-23 respectively in Form C of their original petition dated 2.9.2020. However, out of this Rs 2043.83 lakh, Rs 2845.82 lakh and Rs. 3613.19 lakh respectively for 2020-21, 2021-22 & 2022-23 is attributable to borrowing for capital projects. The rest is on account of working capital loan. Subsequently IPCL furnished revised Form C vide their additional submission dated 16.5.2023 wherein they have claimed a sum of Rs 929.42 lakhs in 2020-21 and Rs 1066.86 lakhs in 2021-22 towards interest on capital projects based on actual data for these two years.

6.12.2 Interest on capital Borrowings:

The Commission proceeds to assess the interest on loan for the years 2020-21, 2021-22 based on revised Form C submitted on 16.5.2023 with their supplementary petition read with the Form C submitted with original petition dated 2.9.2020 after applying due prudence. Interest for 2022-23 has been considered based on fresh drawal due to new asset addition upto 70% of the asset value allowed in paragraph 6.11.3. Rate of interest for 2022-23 has been considered as per rates prevalent in 2021-22. Accordingly, the admissible loan position for 2020-21, 2021-22 & 2022-23 along with corresponding interest considering usual repayment as assessed is furnished below:

Table-6.12-2 (a)

Loan Position-2020-21

(Rs. lakh)

Sl. No.	Source	Opening Balance-1.4.2020	Fresh Drawal	Repayment	Closing Balance-31.3.2021	Rate of Interest	Admissible interest on average balance	Claim as per revised Form C based on actuals	Admitted as claimed	Purpose
1	2	3	4	5	6	7	8	9	10	11
1	IDBI Bank	1333.34	84.45	222.22	1195.57	12.75%	161.22	169.94	169.94	Dishergarh New
2	South Indian Bank	4506.58	236.52	456.28	4286.82	9.75%	428.68	480.1	480.1	220 KV J.K. Nagar S/S
3	Corporation Bank	531.61	23.68	70.04	485.25	10.95%	55.67	59.22	59.22	Part Financing of Capex for LT network
4	**Total**	**6371.53**	**344.65**	**748.54**	**5967.64**		**645.57**	**709.26**	**709.26**	

Table-6.12-2(b)

Loan Position-2021-22

(Rs. lakh)

Sl. No.	Source	Opening Balance-1.4.2021	Fresh Drawal	Repayment	Closing Balance-31.3.2022	Rate of Interest	Admissible interest on average balance	Claim as per revised Form C based on actuals	Admitted as claimed	Purpose
1	2	3	4	5	6	7	8	9	10	11
1	IDBI Bank	1195.57		442.84	752.73	12.75%	124.20	111.68	111.68	Dishergarh New
2	South Indian Bank	4286.82		899.53	3387.29	10.65%	408.65	397.51	397.51	220 KV J.K. Nagar S/S
3	Corporation Bank	485.25		89.47	395.78	9.70%	42.73	39.83	39.83	Part Financing of Capex for LT network
4	**Total**	**5967.64**	**0.00**	**1431.84**	**4535.80**		**575.58**	**549.02**	**549.02**	

Table-6.12-2(c)

Loan Position-2022-23

(Rs. lakh)

Sl. No.	Source	Opening Balance-1.4.2022	Fresh Drawal	Repayment	Closing Balance-31.3.2023	Rate of Interest	Admissible interest on average balance	Claim as per Form C in petition dt	Admitted (Min of Col 8 & Col 9)	Purpose

								2.9.2020		
1	2	3	4	5	6	7	8	9	10	11
1	IDBI Bank	752.73		444.44	308.29	12.75%	67.64	34.86	34.86	Dishergarh New
2	South Indian Bank	3387.29		855.52	2531.77	10.65%	315.19	308.72	308.72	220 KV J.K.Nagar S/S
3	Corporation Bank	395.78		93.2	302.58	9.70%	33.87	75.39	33.87	Part Financing of Capex for LT network
4	Bank/FI	0.00	3734.69	207.48	3527.71	9.70%	171.07	2246.70	171.07	For Addition of admissible Distribution Assets
5	**Total**	**4535.80**	**3734.69**	**1600.64**	**6669.85**		**587.77**	**2665.67**	**548.52**	

6.12.3 The Commission now proceeds to assess source-wise loan and corresponding interest chargeable to revenue as recoverable through tariff for the seventh control period of 2020-21, 2021-22 and 2022-23.

(i) IPCL had earlier drawn term loan for Rs. 4000.00 lakh in phases during 2011-12 (Rs. 2000.00 lakh), 2012-13 (Rs. 1500.00 lakh) and 2013-14 (Rs. 500.00 lakh) from IDBI Bank at original interest rate of 12.75% for construction of 12 MW Dishergarh Power Station with a moratorium period of 24 months from 1.4.2012 and repayable in 36 equal quarterly instalments. The Commission noted that total drawal of loan for construction of 12 MW Dishergarh plant is within 70% of the project cost of Rs. 6654.00 lakh as approved by the Commission at 2nd stage. The asset was put to commercial operation on 25.9.2012.

IPCL has submitted that as per the RBI circular dated 23.05.2020, banks are allowed to convert the accumulated interest for the deferment period upto 31.08.2020 into Funded Interest Term Loan (FITL), which shall be repayable by 31.03.2021. Commission has gone through the RBI circulars dt 27.3.2020, 17.4.2020 and 23.5.2020 in this regard and accordingly considers such submission of IPCL. Under this special accommodation during COVID IPCL was allowed to defer two instalments of repayment taken due during 2020-21 for IDBI loan taken for 12 MW plant at Dishergarh and there was resultant FITL. The interest on the term loan during 2020-21,2021-22 and 2022-23 is accordingly assessed respectively at Rs. 169.94 lakh, Rs 111.68 lakh and Rs 34.86 lakh.

(ii) IPCL had earlier drawn three term loans of Rs. 5000.00 lakh (during 2012-13), Rs. 2493.00 lakh (during 2014-15) and Rs. 207 lakh (during 2017-18) in phases from South Indian Bank at original interest rate of 13.00% for construction of 220 KV J. K. Nagar Sub Station and was repayable from 01.12.2015 in 36 equal quarterly instalments. The Commission noted that total drawal of loan for construction of 220 KV J. K. Nagar Sub Station and lines is within 70% of the final project cost of Rs. 11008.00 lakh as approved by the Commission. It is also noted that the approved project cost includes a sum of Rs. 3860.97 lakh towards cost of LILO of Santaldih - Durgapur 220KV D/C line of WBSETCL. The Commission vide order dated 23.12.2020 in Case no. OA-57/2009-10 directed that, the capital cost of transmission asset pertaining to LILO of Santaldih -Durgapur 220KV D/C will be reimbursed to IPCL in 120 equal monthly instalments. Thus, Rs. 3860.97 lakh pertaining to such project will not be considered under the fixed asset of IPCL; hence, ROE and depreciation will not be applicable for such asset. However, since IPCL has to service the debt taken for the project, the interest on such debt is allowable on the total loan taken for the project. The asset has been put into commercial operation on 11.12.2015. It is observed that moratorium extended as in case of IDBI Loan is also applicable for other loans as per RBI Circulars referred in earlier para. Accordingly, the interest on the term loan during 2020-21, 2021-22 and 2022-23 is accordingly assessed respectively at Rs. 480.10 lakh, Rs 397.51 lakh, Rs 308.72 lakh.

(iii) IPCL had earlier drawn term loan of Rs. 932 lakh from Corporation Bank at an original interest rate of 11.45% during 2015-16 for part financing the Capex for LT Network. The rates have undergone revision since then. Moratorium on loan servicing as effective during covid times was applicable on this loan as well. The interest on the term loan during 2020-21, 2021-22 and 2022-23 is accordingly assessed respectively at Rs. 59.22 lakh, Rs 39.83 lakh, Rs 33.87 lakh.

(iv) In respect of rest of the sources as mentioned regarding outstanding balance of Rs.875.00 lakh loan from Ratnakar Bank as on 1.4.2020, IPCL has not mentioned any specific purpose. The Commission does not consider any interest on such loans for servicing through tariff as the said loan was stated to have been drawn both for meeting maintenance of CAPEX and working capital requirements as per submission at Form C for the 7th control period without any segregation and capitalization details. As regards NCD, such NCD was utilized as bridge finance till drawal of Loans for 12 MW Dishergarh Power Station and 220 KV J. K. Nagar

Substation & lines mainly. As also observed at para 2.6.2 in the order for APR 2012-13 in case no. APR-41/13-14 IPCL (erstwhile DPSCL) has been utilising the NCD amount towards 12 MW Dishergarh Power Station, J K Nagar Substation & lines, 2X270 MW Project at Raghunathpur and the balance for various substation etc. It was also observed that in case of 1 X12 MW Dishergarh Power station, a sum of Rs. 4000 lakh was availed from IDBI Bank substituting the NCD and in case of J K Nagar Substation & lines, a sum of Rs. 5000 lakh was availed from South Indian Bank substituting the NCD. So this was used as bridge finance during construction.

(v) Additional loan for fresh addition to fixed assets other than the above has been considered based on 70% of admitted fresh addition of distribution assets as discussed in paragraph 6.11.3 for the year 2022-23. No addition has been proposed for generation projects by IPCL during the 7th control period. IPCL has not mentioned details of such loans including sources. Such loan has been considered to be drawn from Banks/FI @ 70% of admitted asset addition during 2022-23 at the prevailing interest rate for loans taken to finance distribution schemes during 2022-23 with repayment terms of 10 years considering the maximum loan repayment allowed to be serviced under first proviso of regulation 5.5.2 of the Tariff Regulations. Accordingly, such admitted loan comes to Rs 3734.69 lakh along with admitted interest for Rs 171.07 lakh for the year 2022-23.

(vi) Commission has already considered Asset addition under SCADA project in MYT 2019-20. The corresponding servicing of debt has been considered in normative debt and included in opening normative debt base. Hence Commission does not consider any actual loan taken for SCADA project at this stage. Commission will consider actual loans at the time of respective APRs of 7th control period.

(vii) Based on the above facts and discussions, the Commission admits the following Interest on actual Capital Borrowings for the sixth control period in 2020-21, 2021-22 and 2022-23 at Table 6.12-3 below:

Table-6.12-3

Rs Lakhs

Sl. No.	Particulars	2020-21 Admitted	2021-22 Admitted	2022-23 Admitted
1	Interest on borrowings for 12 MW Plant	169.94	111.68	34.86
2	Interest on borrowings for J. K. Nagar S/S	480.10	397.51	308.72

3	Interest on loans for Distribution network	59.22	39.83	33.87
4	Interest on Loans for New Distribution Projects	0.00	0.00	171.07
5	Interest on capital borrowing admitted (1+2+3+4)	**709.26**	**549.02**	**548.52**
6	Interest allocable to Generation	169.94	111.68	34.86
7	Interest allocable to Distribution	539.32	437.34	513.66

6.12.4 Interest on Normative Debt:

IPCL has submitted a claim of Rs.3075.44 lakh, Rs 4068.45 lakh and Rs 5330.38 lakh as interest on normative loan respectively for the years 2020-21, 2021-22 and 2022-23 in form 1.20(b) with their original petition dt 2.9.2020. IPCL has made supplementary petition dated 16.5.2023 with revised position of asset addition and capex. The Commission now proceeds to assess the interest admissible on normative debt based on all submissions made by IPCL.

As per Regulation 5.4.2 of WBERC (Terms & Conditions of Tariff) Regulations,2011 equity shall be limited to 30% and the balance shall be considered as normative loan capital. Servicing of such normative loan capital is allowed at weighted average rate of actual loan drawn on the average admissible net normative debt considering opening amount and closing amount to be worked out in accordance with form 1.20 b of Annex-I of WBERC tariff Regulations, 2011. Interest on normative debt is computed after adjusting cumulative normative repayment at the beginning of the year as well as current year's normative repayment of normative debt as at form 1.20 b of Annex-I of WBERC tariff Regulations, 2011. IPCL has not considered any repayment of normative debt for 2020-21, 2021-22 and 2022-23 and the reasons of which has not been explained. It was observed in the Order of the Commission dt 28.1.2021 for MYT 2017-18 of IPCL in case no. TP-74/16-17 that repayment of normative debt had not taken place since 2008-09. In case of actual repayment of loan, WBERC Tariff Regulation, 2011 at Regulation 5.4.2 considers a repayment period of 10 years while computing Advance against Depreciation. WBERC (Terms & Conditions of Tariff) Regulations, 2007 (now repealed) at Regulation 4.5.2 also considered repayment for a period of 10 years for actual repayment of loan while computing Advance against Depreciation. Accordingly, the cumulative repayment of normative loan up to 2012-13 was worked out considering 1/10th of opening balance of normative loan in line with actual repayment of loan before adjustment of normative repayment in each year based on approved APR. Such amount was adjusted from opening normative debt of 2013-14 and thereafter repayment was worked out considering the same principle of 1/10th annual repayment. Similar principles as also adopted in MYT 2017-18 as well as 6th control period in 2018-19 & 2019-20, the

amount allowable towards interest on normative loan is computed in terms of Form 1.20 (b) of WBERC Tariff Regulations,2011 as under at Table 6.12-4 below:

Table 6.12-4 **Rs Lakh**

Sl No	Particulars	Derivative	2019-20	2020-21	2021-22	2022-23
			Amount	Amount	Amount	Amount
1	Opening gross normative debt	A1	13212.35	15556.98	17329.26	17666.69
2	Less Cumulative Repayment upto previous year	A2	4923.89	5752.73	6733.16	7792.77
3	Opening Net Normative Debt	a=A1-A2	8288.46	9804.25	10596.10	9873.92
4	Actual addition to debt for the year	B	0	344.65	0.00	3734.69
5	Addition to the fixed assets during the year	C	3349.47	3024.18	482.05	5335.27
6	Normative addition to debt @ 70% of the addition to fixed asset during the year	d = c x 0.7	2344.629	2116.93	337.43	3734.69
7	Addition to debt for the year to be considered to APR	e = higher of b and d	2344.63	2116.93	337.43	3734.69
8	Additional gross normative debt during the year	F1 = e – b	2344.63	1772.28	337.43	0.00
9	less Repayment of normative debt during the year	F2	828.85	980.42	1059.61	987.39
10	Net additional normative debt during the year	g = F1-F2	1515.78	791.85	-722.17	-987.39
11	Closing balance of net normative debt	h = a +g	9804.25	10596.10	9873.92	8886.53
12	Average balance of net normative debt	i = (a+h)/2	9046.36	10200.17	10235.01	9380.23
13	Weighted average rate of interest paid on term loan during the year	j =	11.22%	11.50%	10.45%	9.79%
14	Allowable Interest on normative debt allowed	k = j x i	1015	1173.02	1069.56	918.32
15	Closing balance of gross normative debt	B1=A1+F1	15556.98	17329.26	17666.69	17666.69
16	Cumulative repayment of normative debt upto the end of the year	B2=A2+F2	5752.73	6733.16	7792.77	8780.16

While computing interest on normative debt, asset addition admitted in paragraph 6.11.3 and corresponding loan admitted in tables under paragraph 6.12.2 have been considered. Interest on normative debt admitted is accordingly allocated to the generation and distribution function as below:

2020-21 - Generation: Rs.219.02 lakh and Distribution: Rs.954.00 lakh;

2021-22 -Generation: Rs.190.34 lakh and Distribution: Rs.879.22 lakh

2022-23 -Generation: Rs.151.63 lakh and Distribution: Rs.766.69 lakh

The normative loan as allowed above is subject to truing up during APR. based on actual asset addition vis a vis actual loan taken by IPCL in the respective years.

6.12.5 The Commission, thus, admits interest on capital borrowing for the years 2020-21, 2021-22 and 2022-23 as below:

Table 6.12-5 **Rs. Lakh**

Sl No	Particulars	2020 – 21		2021 - 22		2022 – 23	
		Generation	Distribution	Generation	Distribution	Generation	Distribution
1	Interest on Capital borrowing	169.94	539.32	111.68	437.34	34.86	513.66
2	Interest on normative loan	219.02	954.00	190.34	879.22	151.63	766.69
3	**Total (Sl. 1+ Sl. 2)**	**388.96**	**1493.32**	**302.02**	**1316.56**	**186.49**	**1280.35**
	OVERALL IPCL	**1882.28**		**1618.58**		**1466.84**	

6.12.6 IPCL is directed to furnish the details of drawal and repayment along with purpose of each loan capital obtained, interest amount to be capitalized during each of the years and the amount of interest chargeable to Revenue Account in respective Form C commensurate with the Annual Report and Accounts with detailed disclosure during APR for the corresponding years of 2020-21, 2021-22 and 2022-23.

6.13 **Interest on Consumers' Security Deposits:**

6.13.1 IPCL projected an amount of Rs. 186.38 lakh, Rs 195.69 lakh and Rs 205.48 lakh in 2020-21, 2021-22 and 2022-23 at Form E(B) in their original petition dt 2.9.2020 respectively towards interest on consumers' security deposit, with an annual increase of 5%. IPCL has considered 6% rate of interest over the estimated consumer security deposit for the years, which is in line with the West Bengal Electricity Regulatory Commission (Miscellaneous Provisions) Regulations, 2013. However, IPCL projected a different figure as consumers' security deposit in Form C of respective years which stands at Rs 177.50 lakhs for each of the ensuing years. The reason for such difference in claim between form E(B) and form C has not been clarified by IPCL in their petition. Commission considers the amount claimed in Form C for admission. Subsequently IPCL has revised their claim for Interest on security deposit vide revised form C submitted with their supplementary petition dt 16.5.2023 based on actuals. Such revised claim for 2020-21 and 2021-22 are Rs 187.18 lakhs, Rs 307.64 lakhs. The Commission admits the

interest on security deposit as proposed by IPCL as Rs. 187.18 lakh and Rs. 307.64 lakh respectively for 2020-21 and 2021-22, and considers the same amount of Rs 307.64 lakhs for 2022-23 as considered for 2021-22.

6.13.2 The Commission feels that, the amount of cash security deposit received/ to be received from the consumers of IPCL should be utilised as working capital of IPCL in its power business up to the normative level of working capital in terms of the Tariff Regulations and the balance, if any, over the normative working capital should be properly invested. IPCL is, therefore, directed to do the needful in this regard. The earnings from such investment(s) shall be considered as income from other sources. IPCL is also directed to submit henceforth a report, supported by necessary audited data, in its applications for Annual Performance Review and also for determination of tariff showing as to how the amount of security deposits has been utilized by it. The expenditure on this account is to be booked under distribution system.

6.14 **Other Finance Charges:**

6.14.1 IPCL claimed an amount of Rs. 330.38 lakh, Rs 346.89 lakh and Rs 364.24 lakh towards other finance charges which includes bank charges and front end fees vide their original petition dt 2.9.2020. In terms of regulation 5.6.4.2(iv) financing charges related to loan capital are allowable under the head other finance charge. IPCL projected Rs 330.38 lakh as other finance charge whereas fresh loan of Rs 8304.00 lakh was projected in their petition dt 2.9.2020. Such finance charge was 3.98% of the Loan drawn. However IPCL has subsequently submitted additional information vide their petition dt 16.5.2023 wherein they have revised their projection for fresh loan. Commission has admitted interest on capital borrowing on admissible loan during the 7th control period at para 6.12.2 in the tables 6.12.2.(a) ,6.12.2.(b) and 6.12.2.(c). Proportionate, amounts of other finance charges are being admitted by the Commission for admitted new loans based on drawals for capital projects. Commission admitted fresh loan for capital projects for Rs 344.65 lakh, Rs Nil and Rs 3803.80 lakh respectively in 2020-21, 2021-22 and 2022-23. Accordingly Other Finance Charges towards front end fees are admitted on admitted fresh loan as mentioned earlier @ 3.98% for Rs 13.72 lakh, Rs Nil and Rs 148.64 lakh respectively in 2020-21, 2021-22 and 2022-23.

6.15 **Return on Equity:**

6.15.1 IPCL claimed Rs. 2256.27 lakh, Rs 2793.37 lakh and Rs 3532.74 lakh respectively in 2020-21, 2021-22 and 2022-23 towards return on equity vide their original petition dt

2.9.2020. Admissible Equity base at the beginning and end of the year for 2020-21 is calculated following admitted equity base in MYT 6th control period in 2019-20 in case no. TP-78/18-19 vide order dated 9.7.2021. Addition to Fixed assets was projected by IPCL for Rs.5078.00 lakh, Rs 16558.00 lakh and Rs.13416.00 lakh respectively in 2020-21, 2021-22 and 2022-23 vide their petition dt 2.9.2020. IPCL, also projected addition to equity as Rs. 1523.41 lakh, Rs. 4967.40 lakh and Rs. 4024.80 lakh respectively in 2020-21, 2021-22 and 2022-23 in the same submission. However, IPCL has submitted additional information vide their petition dt 16.5.2023 wherein they have submitted revised figure of asset addition and equity addition based on actuals for the year 2020-21 and 2021-22. The Commission has accordingly considered asset addition for the year 2020-21 and 2021-22 based on actuals. Keeping in sync with the same Commission considers the revised figures of equity addition based on actuals. As regards 2022-23 Commission goes with the claims submitted by IPCL in their original petition dt 2.9.2020 which has not been revised. Accordingly, the Commission considers computation of admissible equity base for the 7th control period as follows:

Table 6.15-1 **Rs. Lakh**

Sl. No.	Particulars	2020-21	2021-22	2022-23
1	Actual equity base at the beginning of the year	23261.9	25353.84	28370.47
2	Admissible equity base at the beginning of the year	13289.43	14196.68	14341.30
3	Actual addition to equity base during the year (from Table 4.8 a above)	2091.94	3016.63	4024.80
4	Actual equity base at the end of the year (1+3)	25353.84	28370.47	32395.27
5	Net Addition to the original cost of fixed assets during the year	3024.18	482.05	5335.27
6	Normative addition to equity base (30% of 5)	907.25	144.61	1600.58
7	Addition to equity base considered for the year (lower of 3 and 6)	907.25	144.61	1600.58
8	Admissible equity base considered at the end of the year (2+7)	14196.68	14341.30	15941.88
9	Average equity base for allowing returns on equity (2 + 8) / 2	13743.06	14268.99	15141.59

6.15.2 Return of equity is computed on average equity base as determined and admitted in Table 6.15-1 above.

6.15.3 As per Regulation 5.4.2 of WBERC (Terms & Conditions of Tariff) Regulations, 2011, for the purpose of determination of tariff on new capital expenditure after the notification of the abovementioned Tariff Regulations, the debt-equity ratio shall be 70: 30. Accordingly, equity base of the 12 MW Dishergarh Power Station has been computed in terms of the said Tariff Regulations of WBERC. The equity base of 12 MW Dishergarh power Station shall be 30% of admitted GFA (Rs. 6654 lakh) for the plant which comes to Rs. 1996.20 lakh (Rs. 6654 x 0.30). Now, based on the Table 6.15.1 above. the following cost center-wise allocation of equity base and return on equity for generation and distribution

functions are admitted in the 7th control period in 2020-21, 2021-22 and 2022-23 respectively at Table 6.15-3 (a), Table 6.15-3 (b) and Table 6.15-3(c) below:

Table - 6.15-2(a) **Rs. Lakh**

ROE-2020-21

Particulars	Admissible Equity Base of 2020-21		Average Equity Base of 2020-21	Return on equity (%)	Return admitted in MYT 2020-21
	Opening	Closing			
1	2	3	(4) = [(2) + (3)]/2	5	(6) = (4)x(5)/100
Generation: Dishergarh (New)	1996.20	1996.20	1996.20	15.50	309.41
Distribution	11293.23	12200.48	11746.86	16.50	1938.23
Total (Generation + Distribution)	13289.43	14196.68	13743.06		2247.64

Table - 6.15-2 (b) **Rs. Lakh**

ROE-2021-22

Particulars	Admissible Equity Base of 2021-22		Average Equity Base of 2021-22	Return on equity (%)	Return admitted in MYT 2021-22
	Opening	Closing			
1	2	3	(4) = [(2) + (3)]/2	5	(6) = (4)x(5)/100
Generation: Dishergarh (New)	1996.20	1996.20	1996.20	15.50	309.41
Distribution	12200.48	12345.10	12272.79	16.50	2025.01
Total (Generation + Distribution)	14196.68	14341.30	14268.99		2334.42

Table - 6.15-2 (c) **Rs. Lakh**

ROE-2022-23

Particulars	Admissible Equity Base of 2022-23		Average Equity Base of 2022-23	Return on equity (%)	Return admitted in MYT 2022-23
	Opening	Closing			
1	2	3	(4) = [(2) + (3)]/2	5	(6) = (4)x(5)/100
Generation: Dishergarh (New)	1996.20	1996.20	1996.20	15.50	309.41
Distribution	12345.10	13945.68	13145.39	16.50	2168.99
Total (Generation + Distribution)	14341.30	15941.88	15141.59	0.00	2478.40

6.15.4 IPCL is directed to allocate its equity base to its generating stations and distribution system based on the utilization of the same in acquiring fixed assets and to submit the same with the applications for Annual Performance Review for the corresponding years for necessary adjustments, if any.

6.16 **Depreciation:**

6.16.1 IPCL furnished projection of depreciation as Rs1950.26 lakh, Rs 2135.89 lakh and Rs 2672.59 lakh respectively in 2020-21, 2021-22 and 2022-23 at Form B vide their original petition dated 2.9.2020. As observed in Form B, IPCL has considered depreciation considering value of net depreciable assets of Rs.54562.26 lakh, Rs 55311.27 lakh and Rs 82154.01 lakh respectively in 2020-21, 2021-22 and 2022-23 after deducting value of assets on Value of additional 3 floors of building at Salt Lake (Kolkata) including the cost of air conditioning, plant and elevator along with value of leasehold land at Salt Lake in Kolkata. IPCL subsequently also submitted revised Form B based on actuals vide their petition dt 16.5.2023. However, IPCL has not furnished the breakup of major distribution assets like 220 KV J K Nagar Substation and associated lines so as to assess the proportionate depreciation for the same since Commission has approved a separate sum than booked by IPCL in their accounts. The Commission will admit depreciation based on admissible values of fixed asset. Accordingly, the Commission will consider admissible value of gross fixed assets as worked out at Table 6.11-4(b), 6.11-4(c) and 6.11-4(d) at para 6.11.4 based on revised information on asset addition submitted by IPCL vide their additional submission dt 16.5.2023. Corresponding proportionate admissible Depreciation has been worked out on average admissible fixed assets based on opening Fixed assets and closing fixed assets of Generation and Distribution function vis-à-vis depreciation admitted in MYT 6th control period in 2019-20 on admitted gross fixed assets therein for respective functions. The Commission approved a cost of Rs. 6654.00 lakh for 12 MW Dishergarh new unit in 2nd stage in case no. WBERC/OA-129/11-12. No addition to such generation asset has been proposed or admitted in 2018-19 & 2019-20. Rest of the assets are considered as Distribution assets.

Based on the above facts, the Commission now determines the admissible depreciation at Table 6.16-1 below:

Table 6.16-1 **Rs. Lakh**

Sl. No	Particulars	Admitted in Tariff Order for 2019-20	Admitted 2020-21	Admitted 2021-22	Admitted 2022-23
1	**Generation assets**				
A	Opening Balance at the beginning of the year	6654.00	6654.00	6654.00	6654.00
B	Closing Balance at the end of the year	6654.00	6654.00	6654.00	6654.00
C	Average Assets employed during the year	6654.00	6654.00	6654.00	6654.00
D	Depreciation	245.42	245.42	245.42	245.42
2	**Distribution Assets**				
A	Opening Balance at the beginning of the year	27013.45	30756.77	33888.31	34469.09
B	Closing Balance at the end of the year	30756.77	33888.31	34469.09	39903.09

C	Average Assets employed during the year	28885.11	32322.54	34178.70	37186.09
D	Depreciation	1079.79	1208.29	1277.68	1390.10
3	**Total Depreciation (1d+2d)**	1325.21	1453.71	1523.10	1635.52

Note: Admitted value at Sl. 1D and 2 D has been computed as (Depreciation as admitted in Tariff Order 2019-20/ Admitted average fixed assets for 2019-20 x Admitted fixed assets of 2020-21 and thus onwards). These are subject to truing up during APR.

6.17 Advance Against Depreciation and Interest Credit

6.17.1 In terms of the Tariff Regulations, depreciation is primarily used for repayment of capital loan. Where, the amount of depreciation falls short of amount of loan repayment such shortfall is allowed under advance against depreciation (AAD) limited to 1/10 of original amount of allowable loan. Similarly, when amount of loan repayment in a year is more than allowed depreciation, an interest credit at the rate of weighted average cost of debt for the corresponding year needs to be adjusted on such excess depreciation charged. Further in terms of the Tariff Regulations, it is required to be ensured that the depreciation allowed should not go beyond 90% of the original cost of Asset and after repayment of entire loan the resulting depreciable amount shall be spread over the balance useful life of the fixed asset.

6.17.2 Accordingly, the Commission in the APR order dated 28.07.2022 in case no FPPCA-76/15-16 and APR-60/16-17 directed IPCL to submit the audited statement specifying details of cumulative depreciation and / or AAD received vis-s-vis the actual repayment of loan within one month from issuance of the said order. As no statement has been received from IPCL within the due time line, the Commission decides to compute the Advance Against Depreciation / interest credit for the seventh control period considering the cumulative amount of depreciation and Advance Against Depreciation allowed in previous APR orders upto 2015-16 and Tariff orders from 2016-17 to 2019-20. In view of the fact that the AAD and /or interest credit have been allowed in the APR orders of 2010-11 and onwards, cumulative impact are computed from 2010-11 onwards in this tariff determination stage. However, the figures will be recomputed during truing up based on the cumulative audited statement from IPCL.

Table 6.17-2(a) (Rs. Lakh)

YEAR	Loan Repayment	Depreciation	Advance against Depreciation	Balance
2010-11	413.65	496.46	0.00	82.81
2011-12	0	573.34	0.00	573.34
2012-13	9.95	751.91	0.00	741.96

2013-14	0	980.45	0.00	980.45
2014-15	400	809.53	0.00	409.53
2015-16	400	1016.44	0.00	616.44
2016-17	1277.01	1422.55	0.00	145.54
2017-18	999.13	1162.99	0.00	163.86
2018-19	999.13	1211.97	0.00	212.84
2019-20	999.13	1325.21	0.00	326.08
TOTAL	**5498.00**	**9750.85**	**0.00**	**4252.85**

Cumulative depreciation and AAD admitted during the APR order of 2010-11 to 2015-16 and Tariff order from 2016-17 to 2019-20 comes to Rs. 9750.85 lakh against the cumulative admissible loan repayment during the said period amounting to Rs. 5498.00 lakh. Thus, there is an excess depreciation over the loan repayment amounting to Rs. 4252.85 lakh upto 31.03.2020. This amount is required to be considered while computing the Advance Against Depreciation (AAD) / interest credit for the year 2020-21 onwards as below:

Table 6.17-2(b)

(Rs. lakh)

Sl no	Details	2020-21	2021-22	2022-23
1	a. Repayment of allowable loan in para 6.12.2	748.54	1431.84	1600.64
	b. Less: proportionate adjustment for LILO of Santaldih-Durgapur line as para 6.12.3(ii)	270.27	270.27	270.27
	c. Net repayment of loan allowed (a-b)	478.27	1161.57	1330.37
2	1/10th of Original Loan	1263.49	1263.49	1636.959
3	Maximum Permissible amount of loan repayment restricted to 1/10th of original admitted loan (Minimum of 1 and 2)	478.27	1161.57	1330.373
4	Depreciation admitted in para 6.16	1453.71	1523.10	1635.52
5	Excess of cumulative depreciation over repayment upto 31st March of previous year	4252.85	5228.29	5589.82
6	Cumulative excess of depreciation over repayment [(4) +(5) – (3)] for the current year	5228.29	5589.82	5894.96
7	Average rate of int	11.50%	10.45%	9.79%
8	Interest credit	601.25	584.14	577.12

6.17.3 The Commission has considered admissible repayment as per Tariff Regulations based on information furnished in Form C of respective years as submitted vide original submission dt 2.9.2020 and additional submission dt 16.5.2023. Out of loan repayment of distribution function a sum of Rs. 270.27 lakh is attributable to 220 KV D/C LILO of Santaldih-Durgapur Line under the ownership of WBSETCL. Such repayment will not be counted for computation of advanced against depreciation as detailed under paragraph 6.12.3(ii) above.

The admitted interest credit is allocated between generation and distribution function in the ratio of admitted depreciation as below:

Table 6.17-3 (Rs. lakh)

Sl No	Particulars	2020-21	2021-22	2022-23
1	Generation	101.50	94.12	86.60
2	Distribution	499.75	490.02	490.52
3	**Total**	**601.25**	**584.14**	**577.12**

6.18 **Taxes on Income/ Profit:**

IPCL projected a sum of Rs.766.90 lakh, Rs 949.46 lakh and Rs 1200.78 lakh respectively in 2020-21, 2021-22 and 2022-23 in their Form E(B) towards Taxes on Income vide their submission dt 2.9.2020. IPCL has not furnished any break-up of such submitted figures. In terms of the Tariff Regulations, the taxes payable on income from the core business of the applicant and other taxes under the provisions of Income Tax Act are recoverable as pass through from the consumers. The Commission admits the Income Tax for seventh control period applying MAT Rate @ 17.47% in each of the ensuing years in the 7th control period on admitted ROE for 2020-21, 2021-22 and 2022-23 and approved Taxes on Income as below.

Table-6.18 **Rs Lakh**

Particulars	**2020-21**	**2021-22**	**2022-23**
ITEM	**Rate (%)**	**Rate (%)**	**Rate (%)**
MAT	15	15	15
Surcharge	1.8	1.8	1.8
Sub-Total	16.8	16.8	16.8
Cess	0.67	0.67	0.67
Total	**17.47**	**17.47**	**17.47**
ROE Admitted	2247.64	2334.42	2478.40
Income Tax Admitted	392.71	407.87	433.03

6.18.1 The admitted taxes on income for IPCL are allocated to generating stations and distribution system in the ratio of the admitted and allocated ROE at Table 6.15.2 above:

Table 6.18-1 **Rs. Lakh**

Sl. No.	Particulars	2020-21	2021-22	2022-23
1	Generation	54.06	54.06	54.06
2	Distribution systems including Transmission	338.65	353.81	378.97

3	Total (3 = 1 + 2)	392.71	407.87	433.03

6.18.2 The Commission directs IPCL to furnish the following documents in a comprehensive manner along with the APR petition for the year 2020-21, 2021-22 and 2022-23:

(i) Final Assessment Orders as available for the years as not submitted to the Commission yet.

(ii) Audited Certificate in regard to Income Tax Assessed and Income Tax paid with corresponding credit of Income from 2010-11 to 2022-23.

6.19 **Reserve for unforeseen Exigencies:**

6.19.1 In terms of regulation no. 5.11 of the Tariff Regulations, generating companies and the licensees may provide and maintain a reserve up to 0.25% of the value of the gross fixed assets at the beginning of the year annually for dealing with unforeseen exigencies subject to an overall ceiling of 5% of such gross value of fixed assets. Accordingly, IPCL was allowed undernoted provisions in the tariff order since 2006 – 2007 at Table-6.19-1 below:

Table- 6.19-1

Financial Years	Order Reference	Amount (Rs. in lakh)
2006 – 2007	Order dated 15.09.2008 in Case No. APR-4/07-08	21.30
2007 – 2008	Order dated 28.05.2009 in Case No. APR-6/08-09	23.37
2008 – 2009	Order dated 26.07.2010 in Case No. APR-12/09-10	26.01
2009 – 2010	Order dated 24.08.2012 in Case No. APR-19/10-11	30.90
2010 – 2011	Order dated 26.03.2013 in Case No. APR-24/11-12	32.11
2011 – 2012	Order dated 10.09.2013 in Case No. APR-33/12-13	34.74
2012 – 2013	Order dated 02.12.2019 in Case No. APR-41/13-14	22.99
2013 – 2014	Order dated 27.11.2020 in Case No. FPPCA-69 and APR-47/14-15	52.46
	Total	**243.88**

6.19.2 In its petition for seventh control period dt 2.9.2020 IPCL has claimed Rs. 130.90 lakh, Rs. 143.60 lakh and Rs. 184.99 lakh under the head of Reserve for Unforeseen Exigencies for the years 2020-21, 2021-22 and 2022-23 respectively.

6.19.3 IPCL submitted additional information vide petition dt 16.5.2023 wherein the accounts for 2021-22 has also been furnished. From note 8.1 of the audited accounts of IPCL for 2020-21 and 2021-22 it is observed that investment for unforeseen exigency reserve stands at Rs. 231.85 lakh and Rs 243.68 lakh respectively including interest on reserve for unforeseen exigencies against admitted amount of Rs. 243.88 lakh shown in table 6.19-1 above. In terms of regulation 5.24 of the Tariff Regulations, the sum appropriated

to the Reserve for Unforeseen Exigencies are to be invested including interest accrued there upon and maintained separately. IPCL is directed to furnish the reasons for such shortfall in investment of reserve for exigencies fund allowed in tariff by the Commission and submit a proper reconciliation along with APR petition for each of the years.

6.19.4 The Commission in the order dated 21.07.2016 in Case No. TP-58/13-14 decided to consider no amount under the head of 'Reserve for Unforeseen Exigency' head during fourth control period in order to have lesser impact on tariff increase. The Commission has taken similar views in fifth and sixth control periods. In the seventh control period, the Commission also decides not to allow any amount under the head 'Reserve for Unforeseen Exigencies during the years 2020-21, 2021-22 and 2022-23.

6.19.5 IPCL is, however, directed that investment of the amounts so far created under the head must be done in accordance with the provisions of the Tariff Regulations. For failure to comply with the provisions of the referred regulations, appropriate penal actions are to be taken during Annual Performance Review of any succeeding years in terms of regulation 5.11.2 of WBERC Tariff Regulations ,2011. Income from investments of Reserve for Unforeseen Exigencies as was previously directed shall be reinvested for the same purpose and shall be shown separately in the ensuing APR application or tariff, as the case may be, supported by necessary audited data. Moreover, this income should not be considered under income from non-tariff sources for the determination of Net Aggregate Revenue Requirement in APR or tariff for any year.

6.20 **Bad Debt:**

IPCL has claimed Bad Debts for Rs 296.87 lakh, Rs 420.09 lakh and Rs 520.63 lakh respectively for 2020-21, 2021-22 and 2022-23. Commission does not consider such bad debt as the same is allowable only if written off actually and recorded in the audited annual accounts in terms of Regulation 5.10.1 of WBERC Tariff Regulations, 2011. IPCL shall come up with requisite documents during truing up exercise in case any such claim arises in terms of Regulation 5.10.1 of WBERC Tariff Regulations, 2011.

6.21 **Interest on Working Capital**

6.21.1 IPCL has claimed Interest on working Capital for Rs 1687.25 lakh, Rs 1174.37 lakh and Rs1174.37 lakh as furnished at Form C for 2020-21, 2021-22 and 2022-23 respectively. It is observed therefrom that IPCL has proposed to utilize cash credit from Scheduled

Commercial banks to meet up the requirement of working capital during the year 2020-21, 2021-22 and 2022-23.

6.21.2 In terms of regulation 5.6.5.1 of the Tariff Regulations, working capital requirement shall be assessed on normative basis @ 10% on summation of annual fixed charges, fuel cost and power purchase cost reduced by non-cash expenses viz. depreciation, return on equity, bad debt written off, reserve for unforeseen exigencies, cash security deposit taken from consumers, etc. Accordingly, as per regulation 5.6.5.2 of the Tariff Regulations, as amended, the admissible amount of interest on working capital comes to Rs. 125.55 lakh, Rs 45.42 lakh and Rs 37.22 lakh in 2020-21, 2021-22 and 2022-23 respectively considering one-year SBI MCLR rate plus 350 basis points as computed in table 6.21-2 below:

Table-6.21-2 **Rs. Lakh**

Sl. No.	Particulars	2020-21	2021-22	2022-23
1	Fuel & Power Purchase Cost as admitted	33743.83	46725.35	45519.05
2	Net Fixed Charges	12160.69	12480.98	13444.51
3	Total (1+2):	45904.52	59206.33	58963.56
4	Return on Equity	2247.64	2334.42	2478.40
5	Depreciation	1453.71	1523.10	1635.52
6	Advance against Depreciation	0.00	0.00	0.00
7	Reserve for Unforeseen Exigencies	0.00	0.00	0.00
8	Provision for Bad Debt	0.00	0.00	0.00
9	Total (4 to 8):	3701.35	3857.52	4113.92
10	Balance (3 – 9)	42203.17	55348.81	54849.64
11	Normative requirement of Working Capital (10% of 10)	4220.32	5534.88	5484.96
12	Less Security Deposit held	3119.67	5127.33	5127.33
13	Requirement of Working Capital (11-12)	1100.65	407.55	357.63
14	Respective SBI MCLR rate as on 01.04.2019 (8.55%), 1.4.2020 (7.75%) and 1.4.2021 (7.00%) + 350 basis point	12.05%	11.25%	10.50%
14	Interest allowable on sl 13 above	132.63	45.85	37.55
15	Actual amount of interest on Working Capital as per Form – C	1525.95	972.88	1174.37
16	Admissible amount of Interest on Working Capital for7th control period	132.63	45.85	37.55

6.21.3 The Commission, thus, admits interest on working capital for an amount of Rs. 132.63 lakh, Rs. 45.85 lakh and Rs. 37.55 lakh in 2020-21, 2021-22 and 2022-23 respectively with the allocation to generation and distribution functions on the basis of net revenue requirement for the respective functions, as shown in Table 6.13.b below:

Table- 6.21-3

		2020-21	2021-22	2022-23
A	**Generation Function**			
1	Fuel Cost	2357.93	2352.76	2352.76
2	Net Fixed Cost	1500.42	1406.35	1312.56
3	Net ARR (A1+A2)	3858.35	3759.11	3665.32
B	**Distribution Function**			
1	Purchase of Power Cost	31385.90	44372.59	43166.29

2	Net Fixed Cost	10660.27	11074.63	12131.95
3	Net ARR (B1+B2)	42046.17	55447.22	55298.24
C	Total Net ARR (A3+B3)	45904.52	59206.33	58963.56
D	Allocation-Interest on working Capital			
1	**Admitted Interest on Working Capital**	**132.63**	**45.85**	**37.55**
2	Generation [(A3/(A3 +B3) * D1]	11.15	2.91	2.33
3	Distribution [B3/(A3 +B3) *D1]	121.48	42.94	35.22

6.22 **Other Non-Tariff Income:**

6.22.1 IPCL projected a sum of Rs.238.80 lakh, Rs 240.24 lakh and Rs 240.26 lakh respectively for 2020-21,2021-22 and 2022-23 as income other than sale of energy at Form 1.26 submitted with the petition dt 2.9.2020. Subsequently IPCL submitted additional information vide petition 16.5.2023 wherein actual data for 2020-21 and 2021-22 has been furnished. It is observed from the Annual Accounts submitted that contribution received from consumers for service lines are included in Other operating revenue. Since Commission has considered addition to Fixed Assets after due adjustment of consumer contribution such item is excluded from non-tariff income. Certain items booked under Other income in Annual Accounts of 2020-21 and 2021-22 require further clarification. Commission at present do not consider such items under other income but directs IPCL to furnish itemwise clarification for such items in respective APRs of IPCL for 7th control period. Such items are (i) Liabilities, (ii) Interest income on Income Tax refund (iii) Interest income on unwinding of financial instruments, (iv) Gain on fair valuation of mutual funds, (v) Gain on foreign exchange valuation, (vi) Profit on sale of fixed assets (net). Commission has not considered rent as non-tariff income since no depreciation has been allowed for the asset from which such rent is earned. The Commission accordingly admit the non-tariff income based on actuals for 2020-21 and 2021-22 except items listed as above. Commission considers the same amount as considered in 2021-22 for admission in 2022-23. The admitted figures are furnished below:

Table 6.22

Rs lakhs

Sl No	Particulars	2020-21	2021-22	2022-23
1	Meter rent	29.44	30.34	30.34
2	Delayed payment charges	249.18	175.72	175.72
3	Miscellaneous income	23.52	29.62	29.62
A	Total Other Operating Income (Sl 1 to 3)	302.14	235.68	235.68
4	Interest income on noncurrent investment in Bonds & securities	17.00	2.75	2.75
5	Interest income on deposits and others	109.57	90.38	90.38
7	Dividend income on non-current investments	1.42	2.72	2.72
8	Misc receipts	1.75	1.24	1.24
9	Profit on sale of stores/scrap	27.41	152.22	152.22

10	Profit on sale of Bonds	0.49	0.44	0.44
B	Total Other Income (Sl 4 to 10)	157.64	249.75	249.75
C	Less: Interest on reserve for unforeseen exigencies	12.39	9.74	9.74
D	**Total Non-Tariff Income=(A+B-C)**	**447.39**	**475.69**	**475.69**

This being an uncontrollable element, IPCL is directed to submit detailed reconciliation of non-tariff income along with its APR application.

6.23 Fixed Charges as Admitted:

6.23.1 Based on the foregoing analysis, allowable net fixed charges under different heads after adjustment of other incomes in respect of Dishergarh generating stations and distribution function of IPCL for the years 2020-21, 2021-22 and 2022-23 comes to Rs. 12160.69 lakh, Rs. 12480.98 lakh and Rs. 13444.51 lakh respectively with cost center wise allocation as follows at Table-6.23-1 and as also shown in enclosed Annexure 6B.

Table-6.23-1 **Rs. Lakh**

Sl No	Particulars	Generation	Distribution	Total
1	Net fixed charges -2020-21	1500.42	10660.27	12160.69
2	Net fixed charges -2021-22	1406.35	11074.63	12480.98
3	Net fixed charges -2020-23	1312.56	12131.95	13444.51

ANNEXURE-6A
O&M Expenses

Distribution Line Length (DLL)	2019-20	2020-21	2021-22	2022-23
	[A]	[B]	[C]	[D]
DLL at the beginning of FY	Tariff Order	1065.40	1137.65	1186.31
DLL at the closing of FY		1137.65	1186.31	1237.00
Average Distribution line length (in Ckm)	951	1101.53	1161.98	1211.66
Consumer Strength (CS)	2019-20	2020-21	2021-22	2022-23
	[A1]	[B1]	[C1]	[D1]
CS at the beginning of FY	Tariff order	4105	6121	7664
CS at the closing of FY		6121	7664	9596
Average Consumer Nos	3678	5113	6892.5	8630

Particulars	Sensitivity parameter	Inflation Basis	Admitted in T.O	Cost/sensitivity parameter	Admissible per unit cost after inflation		
			2019-20	2019-20	2020-21	2021-22	2022-23
[1]	[2]	[3]	[4]	[5] = [4]/[A] or [A1]	[6] = [5]* (1+HI or CPI or WPI)	[7] = [6]* (1+HI or CPI or WPI)	[8]=[7] * (1+HI or CPI or WPI)
WPI					1.30%	13.00%	9.40%
CPI					5.00%	5.10%	6.10%
HI = WPI*60% + CPI*40%					2.78%	9.84%	8.08%
a. Repair & Maintenance	DLL	HI	403.85	0.4247	0.4365	0.4795	0.5182
b. Administrative & General Exp							
i. Rent, Rates & Taxes	DLL	HI	66.55	0.0700	0.0719	0.0790	0.0854
ii. Legal & professional charges	CS	HI	186.66	0.0508	0.0522	0.0573	0.0619
iii. Auditors fees	DLL	HI	9.98	0.0105	0.0108	0.0119	0.0129
iv. Other A&G	CS	HI	603.04	0.1640	0.1686	0.1852	0.2002
b. Total A&G (b I to b iv)			866.23				
c. Total O&M (a+b I to b iv)			1270.08				
d. Insurance	DLL	HI	32.23	0.0339	0.0348	0.0382	0.0413

Particulars	Admissible cost			Claimed			Admitted amount		
	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23	2020-21	2021-22	2022-23
[1]	[9] = [6] * [B] or [B1]	[10] = [7] *[C] or [C1]	[11]= [8]*[D] or [D1]	[12]	[13]	[14]	Min([9] & [12]	Min([10] & [13]	Min([11] & [14]
WPI									
CPI									
HI = WPI*60% + CPI*40%									
a. Repair & Maintenance	480.82	557.17	627.88	1027.13	1037.17	1145.50	480.82	557.17	627.88
b. Administrative & general Exp									
i. Rent, Rates & Taxes	79.20	91.80	103.48	66.81	73.50	80.85	66.81	73.50	80.85
ii. Legal & professional charges	266.90	394.94	534.20	552.89	608.18	669.00	266.90	394.94	534.20
iii. Auditors fees	11.90	13.83	15.63	42.48	46.73	51.40	11.90	13.83	15.63
iv. Other A&G	862.05	1276.49	1727.73	1446.21	1689.34	1860.49	862.05	1276.49	1727.73
b. Total A&G (b I to b iv)	1220.05	1777.06	2381.04	2108.39	2417.75	2661.74	1207.66	1758.76	2358.41
c. Total O&M (a+b I to b iv)	1700.87	2334.23	3008.92	3135.52	3454.92	3807.24	1688.48	2315.93	2986.29
d. Insurance	38.33	44.39	50.04	55.85	61.44	67.58	38.33	44.39	50.04

ANNEXURE 6B
FIXED CHARGES

Particulars	2020 – 21		2021-22		2022-23	
	Generation	Distribution	Generation	Distribution	Generation	Distribution
Employee Cost	361.22	4500.64	346.03	4311.45	346.03	4311.45
Coal and Ash Handling Charges	101.14	0.00	106.30	0.00	112.78	0.00
Water Charges	3.81	0.00	4.31	0.00	4.71	0.00
O&M for Generation	99.36		109.08		117.84	
Repair and Maintenance Distribution		480.82		557.17		627.88
Administrative and General Expenses of Distribution (incl rates & taxes)		1207.66		1758.76		2358.41
Rent for Generating Station	3.22		3.54		3.89	
Insurance	24.17	117.42	17.39	89.32	16.20	90.51
Interest on Capital Borrowing	169.94	539.32	111.68	437.34	34.86	513.66
Interest on Normative Loan	219.02	954.00	190.34	879.22	151.63	766.69
Interest on Consumer Security Deposit		187.18	0.00	307.64	0.00	307.64
Other Finance Charges	0.00	13.72	0.00	0.00	0.00	148.64
Return on Equity	309.41	1938.23	309.41	2025.01	309.41	2168.99
Depreciation	245.42	1208.29	245.42	1277.68	245.42	1390.10
Advance Against Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Income Tax	54.06	338.65	54.06	353.81	54.06	378.97
Reserve for Unforeseen Exigencies	0.00	0.00	0.00	0.00	0.00	0.00
Bad Debt	0.00	0.00	0.00	0.00	0.00	0.00
Interest on Working Capital	11.15	121.48	2.91	42.94	2.33	35.22
Gross Fixed Charges	**1601.92**	**11607.41**	**1500.47**	**12040.34**	**1399.16**	**13098.16**
Other Non-Tariff Income	0.00	447.39	0.00	475.69	0.00	475.69
Interest Credit	101.51	499.74	94.13	490.01	86.59	490.53
Net Fixed Charges	**1500.42**	**10660.27**	**1406.35**	**11074.63**	**1312.56**	**12131.95**

CHAPTER – 7

SUMMARIZED STATEMENT OF AGGREGATE REVENUE REQUIREMENT AND REVENUE RECOVERABLE THROUGH TARIFF FOR THE YEAR 2020 – 21, 2021 – 22 AND 2022 – 23

7.1 Based on the analyses and findings recorded in the foregoing chapters the commission now draws the statements of Aggregate Revenue Requirement (ARR) separately for the seventh control period covering the years 2020 – 21, 2021 – 22 and 2022 – 23 as below. Detailed statements are given in Annexure 7.

Table-7-1

Particulars	Unit	2020 – 21	2021 – 22	2022 – 23
Fuel and Power Purchase Cost	Rs. in Lakh	33743.83	46725.35	45519.05
Net Fixed Charge	Rs. in Lakh	12160.69	12480.98	13444.51
Net Aggregate Revenue Requirement (ARR)	**Rs. in Lakh**	**45904.52**	**59206.33**	**58963.56**

7.2 In terms of the Tariff Regulations, the Commission is now to ascertain the amount of revenue recoverable from consumers through tariff for the years 2020 – 21, 2021 – 22 and 2022 – 23 after carrying out adjustments on account of regulatory assets considering the revenue gap / surplus after netting off the revenue recovered from sale to other licensee in the subsequent paragraphs.

7.3 **Adjustment of Regulatory Assets and other payables:**

(i) The Commission in APR order for the year 2013-14 dated 27.11.2020 in Case No. FPPCA – 69 /14-15 and APR – 47 /14-15 in respect of IPCL has admitted excess recovery of Rs. 3138.17 Lakh to be adjusted in part or full with the amount of ARR for the year 2018 – 19 or that of any other ensuing years as may be decided by the Commission. The Commission has already adjusted Rs. 1296.15 Lakh in the sixth control period. Now, the Commission decides to adjust the balance amount of Rs. 1842.02 Lakh (= 3138.17 – 1296.15) during the seventh control period.

(ii) The Commission following the judgement of Hon'ble Appellate Tribunal for Electricity (APTEL) dated 16.12.2021 in Appeal No. 70 of 2014 and 329 of 2021, reviewed the submission of IPCL and admitted an additional recoverable amount of Rs. 504.96 lakh in Case No OA – 392 dated 22.07.2022. The Commission decides to adjust the entire amount of Rs. 504.96 Lakh during the seventh control period.

(iii) The Commission in APR order for the year 2014-15 dated 28.07.2022 in Case No. FPPCA – 76 /15-16 and APR – 60 /16-17 in respect of IPCL has admitted excess

recovery of Rs. 1861.40 Lakh to be adjusted in part or full with the amount of ARR for any other ensuing years as may be decided by the Commission. The Commission decides to adjust the entire amount of Rs. 1861.40 Lakh during the seventh control period.

(iv) The Commission in APR order for the year 2015-16 dated 10.07.2023 in Case No. FPPCA – 84 /16-17 and APR – 67 /17-18 in respect of IPCL has admitted excess recovery of Rs. 433.17 Lakh to be adjusted in part or full with the amount of ARR for 2020-21 or any other ensuing years as may be decided by the Commission. The Commission decides to adjust the entire amount of Rs. 433.17 Lakh during the seventh control period.

(v) The Commission in APR order for the year 2016-17 dated 06.03.2024 in Case No. FPPCA – 100 / 21 – 22 and APR – 88 /21 – 22 in respect of IPCL has admitted excess recovery of Rs. 6968.59 Lakh to be adjusted in part or full with the amount of ARR for any other ensuing years as may be decided by the Commission. The Commission decides to adjust the entire amount of Rs. 6968.59 Lakh during the seventh control period.

(vi) The Commission in APR order for the year 2017-18 dated 07.03.2024 in Case No. FPPCA – 105 / 21 – 22 and APR – 98 / 22 – 23 in respect of IPCL has admitted excess recovery of Rs. 2658.20 Lakh to be adjusted in part or full with the amount of ARR for any other ensuing years as may be decided by the Commission. The Commission decides to adjust the entire amount of Rs. 2658.20 Lakh during the seventh control period.

7.4 In view of above, the Commission now works out the net revenue recoverable from the consumers of IPCL during the seventh control period for the years 2020-21, 2021-22 and 2022-23 in the following manner:

Table 7-2: Revenue Recoverable by IPCL through Tariff

Sl	Particulars	Unit	2020 – 21	2021 – 22	2022 – 23
1	Net ARR as per table 7-1	Rs. in Lakh	45904.52	59206.33	58963.56
2	Balance APR adjustment of IPCL for 2013-14		-1469.02	-373.00	-
3	Amount recoverable in Case No OA-392		504.96	-	-
4	APR Adjustment of IPCL for 2014-15		-	-1861.40	-
5	APR Adjustment of IPCL for 2015-16		-	-433.17	-
6	APR Adjustment of IPCL for 2016-17		-	-6299.77	-668.82
7	APR Adjustment of IPCL for 2017-18		-	-	-2658.20
8	**Total Revenue Recoverable (8 = sum 1:7)**		**44940.46**	**50238.99**	**55636.54**

7.5 **Revenue gap / surplus**

The Commission now determines the revenue gap / surplus at the existing level of tariff considering the sales admitted during the ensuing years as below:

Table 7-3: Revenue gap / surplus

Sl	Particulars	Unit	2020 – 21	2021 – 22	2022 – 23
1	Total Revenue Recoverable from consumers of IPCL as in table 7-2	Rs. in Lakh	44940.46	50238.99	55636.54
2	Expected revenue from sale of power at existing tariff	Rs. in Lakh			
A	Existing average tariff as per tariff order for 2019-20	Paisa/kWh	530.49	530.49	530.49
B	Admitted sales to consumers in seventh control period	MU	847.15	947.03	994.94
C	Expected revenue [C = A x B /10]	Rs. in Lakh	44940.46	50238.99	52780.57
3	Revenue Gap (+) / Revenue surplus (-) [3 = 1-2]	Rs. in Lakh	0.00	0.00	2855.97

7.6 **Average Tariff:**

In view of the above, the Commission decides to maintain the tariff for the years 2020-21 and 2021-22 at the same level of existing tariff and increase the tariff for the year 2022-23 to adjust the revenue gap. Thus, the average tariff for 2020-21 and 2021-22 remains at existing level i.e. 530.49 paisa/kwh and the average tariff for 2022-23 becomes 559.19 paisa/kwh as shown below:

Table 7-4: Average Tariff for seventh control period

Sl	Particulars	Unit	2020 – 21	2021 – 22	2022 – 23
1	Total Revenue Recoverable from consumers of IPCL as in table 7-2	Rs. in Lakh	44940.46	50238.99	55636.54
2	Projected sales for the years	MU	847.15	947.03	994.94
3	Average tariff for the years	Paisa/kWh	530.49	530.49	559.19

7.7 Consumer category-wise tariff schedule and terms & conditions of the tariff are determined in the subsequent chapters.

ANNEXURE – 7

TOTAL AGGREGATE REVENUE REQUIREMENT

Figures in Rs Lakh

Sl No	Particulars	2020 – 21			2021-22			2022 – 23		
		Generation	Distribution	Total	Generation	Distribution	Total	Generation	Distribution	Total
1	Fuel cost	2357.93	-	2357.93	2352.76	-	2352.76	2352.76	-	2352.76
2	Power purchase cost	-	31385.90	31385.90	-	44372.59	44372.59	-	43166.29	43166.29
3	**Fuel & Power Purchase Cost (1 + 2)**	**2357.93**	**31385.90**	**33743.83**	**2352.76**	**44372.59**	**46725.35**	**2352.76**	**43166.29**	**45519.05**
4	Employee Cost	361.22	4500.64	4861.86	346.03	4311.45	4657.48	346.03	4311.45	4657.48
5	Coal and Ash Handling Charges	3.81	0.00	3.81	4.31	0.00	4.31	4.71	0.00	4.71
6	Water Charges	101.14	0.00	101.14	106.30	0.00	106.30	112.78	0.00	112.78
7	Operation and Maintenance Expenses	99.36	1688.48	1787.84	109.08	2315.93	2425.01	117.84	2986.29	3104.13
8	Rent for Generating Station	3.22	0.00	3.22	3.54	0.00	3.54	3.89	0.00	3.89
9	Insurance	24.17	117.42	141.59	17.39	89.32	106.71	16.20	90.51	106.71
10	Interest on Capital Borrowing	169.94	539.32	709.26	111.68	437.34	549.02	34.86	513.66	548.52
11	Interest on Normative Loan	219.02	954.00	1173.02	190.34	879.22	1069.56	151.63	766.69	918.32
12	Interest on Consumer Security Deposit	0.00	187.18	187.18	0.00	307.64	307.64	0.00	307.64	307.64
13	Other Finance Charges	0.00	13.72	13.72	0.00	0.00	0.00	0.00	148.64	148.64
14	Return on Equity	309.41	1938.23	2247.64	309.41	2025.01	2334.42	309.41	2168.99	2478.40
15	Depreciation	245.42	1208.29	1453.71	245.42	1277.68	1523.10	245.42	1390.10	1635.52
16	Advance Against Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Income Tax	54.06	338.65	392.71	54.06	353.81	407.87	54.06	378.97	433.03
18	Reserve for Unforeseen Exigencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Interest on Working Capital	11.15	121.48	132.63	2.91	42.94	45.85	2.33	35.22	37.55
20	**Gross Fixed Charges (Sl 4: Sl 19)**	**1601.92**	**11607.41**	**13209.33**	**1500.47**	**12040.34**	**13540.81**	**1399.16**	**13098.16**	**14497.32**
21	Less: Other Non-Tariff Income	0.00	447.39	447.39	0.00	475.69	475.69	0.00	475.69	475.69
22	Less: Interest Credit	101.50	499.75	601.25	94.12	490.02	584.14	86.60	490.52	577.12
23	**Net Fixed Charges (Sl 20-Sl21-Sl22)**	**1500.42**	**10660.27**	**12160.69**	**1406.35**	**11074.63**	**12480.98**	**1312.56**	**12131.95**	**13444.51**
24	**Aggregated Revenue Requirement (Sl 3+ Sl 24)**	**3858.35**	**42046.17**	**45904.52**	**3759.11**	**55447.22**	**59206.33**	**3665.32**	**55298.24**	**58963.56**

CHAPTER – 8
TARIFF ORDER FOR 2020 – 21, 2021 – 22 and 2022 – 23

8.1 In the previous chapter, the Commission, in accordance with the Tariff Regulations, has determined the revenue recoverable through tariff and average tariff of consumers for the years 2020 – 21, 2021 – 22 and 2022 – 23 for IPCL. The Commission now proceeds to determine the tariff schedule applicable to the consumers of IPCL and also the associated conditions of tariff of IPCL for the respective years.

8.2 IPCL in its petition inter-alia submitted that, it has proposed the tariff for the seventh control period considering operation in parallel license area, competitive nature of business and distinctive consumer requirement especially in HV and EHV segment. Petitioner has proposed increase in demand and energy charges for different consumer categories. The petitioner also proposes a balance between the revenue gaps at the existing tariff as well as additional burden that can be passed to the consumers. It is further submitted that, the proposed change in rates are not consistently varied across all consumer category purposefully to optimise the overall tariff increases and to align business competitiveness in the parallel license scenario. Petitioner has also proposed changes in Load Factor and Power factor rebates under tariff. IPCL further proposed to review the TOD slab rates to maintain parity with other distribution licensee operating in their supply area. Accordingly, IPCL proposed ratio of peak rate at 120% of TOD normal rate and off-peak rate at 85% of TOD normal rate.

8.3 The Commission decides to determine the retail tariff for the consumers of IPCL considering the policy objectives, viz. ensuring electricity to consumers at reasonable and competitive rates and at the same time, recovery of cost of electricity in a reasonable manner in an economic and efficient manner. The Commission decides to design the retail tariff considering no revenue gap/surplus and accordingly increases the tariff for the year 2022-23 to the extent to meet the cost of supply. However, for 2020-21 and 2021-22 no increase in tariff is found necessary. During determining category-wise tariff, cross-subsidy has been maintained within +/- 20% of average cost of supply. The proposal of petitioner regarding rates of power factor and load factor rebate & surcharge are considered.

8.4 Tariff schedules and conditions of Tariff for the years 2020-21 and 2021-22:

8.4.1 From the analysis made in paragraph 7.5 and 7.6 of the previous chapter, the average tariff for the years 2020 – 21 and 2021 – 22 comes to 530.49 paisa per kWh, which is same as that of the existing rate of tariff during 2019 – 20. Accordingly, the Commission proposes no change in the tariff schedule and other terms and conditions of tariff for the years 2020-21 and 2021-22 from that of the year 2019-20. The Tariff Schedule of 2020-21 is given in Annexure 8A1 for LV and MV consumers and in Annexure 8A2 for HV and EHV consumers. The Tariff Schedule of 2021-22 is given in Annexure 8B1 for LV and MV consumers and in Annexure 8B2 for HV and EHV consumers. The other terms and conditions as per the tariff order 2019-20 shall continue during the years 2020-21 and 2021-22.

8.4.2 As the years 2020 – 21 and 2021 – 22 have already been completed, any adjustment of over / under recovery during the years including the Monthly Variable Cost Adjustments shall be considered during the Annual Performance Review of the respective years.

8.5 Tariff schedules and conditions of Tariff for the years 2022-23:

8.5.1 From the analysis made in paragraph 7.5 and 7.6 of the previous chapter, the average tariff for the years 2022 – 23 comes to 559.19 paisa per kWh against the exiting rate of 530.49 paisa per kWh during 2019 – 20. Accordingly, the Commission increases the tariff of consumer categories to ensure recovery of reasonable cost of supply following the principles narrated in paragraph 8.3 above. The Tariff Schedule of 2022-23 is given in Annexure 8C1 for LV and MV consumers and in Annexure 8C2 for HV and EHV consumers.

8.5.2 Fixed / Demand Charge:

8.5.2.1 The fixed / demand charge shall be applicable to different categories of consumers at the rates shown in Annexure 8C1 and Annexure 8C2 of this tariff order. For irrigation supply under L&MV category, fixed charge during July to October (Monsoon season) will be 50% of the fixed charge specified in **Annexure 8C1**.

8.5.2.2 When a new consumer gets connected to the system, the computation of fixed charge or demand charge for that month shall be made pro-rata for the number of days of supply in that particular month.

8.5.3 **Energy Charge:**

8.5.3.1 The energy charge shall be applicable to different categories of consumers as per rates shown in Annexure 8C1 and Annexure 8C2. IPCL shall recover any variation in power purchase cost under MVCA in addition to the energy charge specified in the tariff schedule. MVCA shall be computed in accordance with the formula specified in the Tariff Regulations and recovered on the energy consumed by the consumer in the respective month and shown separately in the bills of the consumers.

8.5.4 **Load Factor Rebate / Surcharge:**

8.5.4.1 The load factor rebate and surcharge percentage for 2022-23 will remain same as per the existing rates and are given below:

LOAD FACTOR REBATE (Paise/kWh)

For the Year 2022-23			
Range of Load factor (LF)	Supply Voltage		
	Below 33 kV	33 kV	Above 33 kV
Above 55-upto 60	1	2	3
Above 60-upto 65	2	3	4
Above 65-upto 70	3	4	5
Above 70-upto 75	10	11	12
Above 75-upto 80	12	13	14
Above 80-upto 85	14	15	16
Above 85-upto 90	16	17	18
Above 90-upto92	18	19	20
Above 92-upto 95	22	24	25
Above 95	25	27	28

LOAD FACTOR SURCHARGE (Paise/kWh)

For the Year 2022-23			
Range of Load factor (LF)	Supply Voltage		
	Below 33 kV	33 kV	Above 33 kV
Above 0-upto 25	10	10	10
Above 25-upto 30	5	5	5

8.5.4.2 Load factor rebate and surcharge shall be computed in accordance with the formula and associated principles specified in regulations 3.9.2, 3.9.3 and 3.9.4 of the Tariff Regulations. For availing load factor rebate the consumer has to make its payment within due date.

8.5.5 **Power Factor Rebate / Surcharge:**

8.5.5.1 The Power Factor (PF) rebate and surcharge shall continue for those categories of consumers to whom these are applicable at present. The power factor rebate and surcharge will be applicable in terms of percentage of energy charge of the billing period. The PF rebate and surcharge percentage for 2022-23 are given below:

Power Factor (PF) Range	Power Factor Rebate & Surcharge on Energy Charge in Percentage for 2022-23							
	For consumers under TOD Tariff						For consumers under non-TOD Tariff	
	Normal Period		Peak Period		Off-peak Period			
	Rebate in %	Surcharge in %	Rebate in %	Surcharge in %	Rebate in %	Surcharge in %	Rebate in %	Surcharge in %
PF>0.99	7.00	0.00	8.00	0.00	6.00	0.00	5.00	0.00
PF>0.98 & PF=<0.99	6.00	0.00	7.00	0.00	5.00	0.00	4.00	0.00
PF>0.97 & PF=<0.98	5.00	0.00	6.00	0.00	4.00	0.00	3.00	0.00
PF>0.96 & PF=<0.97	4.00	0.00	5.00	0.00	3.00	0.00	2.50	0.00
PF>0.95 & PF=<0.96	3.00	0.00	4.00	0.00	2.00	0.00	2.00	0.00
PF>0.94 & PF=<0.95	2.25	0.00	3.00	0.00	1.50	0.00	1.50	0.00
PF>=0.93 & PF=<0.94	1.50	0.00	2.00	0.00	1.00	0.00	1.00	0.00
PF>=0.92 & PF<0.93	0.75	0.00	1.00	0.00	0.50	0.00	0.50	0.00
PF>=0.86 & PF<0.92	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
PF>=0.85 & PF<0.86	0.00	1.00	0.00	1.25	0.00	0.75	0.00	0.75
PF>=0.84 & PF<0.85	0.00	2.00	0.00	2.50	0.00	1.50	0.00	1.50
PF>=0.83 & PF<0.84	0.00	2.50	0.00	3.25	0.00	1.75	0.00	1.75
PF>=0.82 & PF<0.83	0.00	3.00	0.00	4.00	0.00	2.00	0.00	2.00
PF>=0.81 & PF<0.82	0.00	4.00	0.00	5.00	0.00	3.00	0.00	2.50
PF>=0.80 & PF<0.81	0.00	5.00	0.00	6.00	0.00	4.00	0.00	3.00
PF<0.80	0.00	6.00	0.00	7.00	0.00	5.00	0.00	3.50

For the purpose of computation of rebate and surcharge for any consumer the normal, peak and off-peak shall be as specified in Annexure C2 of the Tariff Regulations for the respective consumer category. The power factor rebate and surcharge for different time periods shall be reflected in the bill separately and shall be treated separately.

8.5.6 For short-term supply, emergency supply and for supply of construction power there shall be no rebate or surcharge for load factor or power factor.

8.5.7 All other charges including meter rent shall continue to be levied at existing rate. For any prepaid and TOD tariff scheme, other charges shall be the charges applicable to consumers under respective category of non-TOD tariff, unless specifically mentioned in this order or the Tariff Regulations, as amended. However, any security deposit is not applicable for consumers under prepaid tariff scheme.

8.5.8 All statutory levies like Electricity Duty or any other taxes, duties etc. imposed by the State Govt. / Central Govt. or any other competent authority shall be extra and shall not be a part of the tariff as determined under this tariff order.

8.5.9 **Rebate for Timely Payment:** For all consumers, excluding consumers having prepaid meters, 1% rebate shall be given on the amount of bill excluding meter rent, taxes, duties, levies and arrears (not being arrears due to revision of tariff) if the payment is made within due date.

8.5.10 **Delayed payment surcharge:** Delayed payment surcharge will be applicable at the rate and the manner specified in regulations 4.14.1 and 4.14.2 of the Tariff Regulations.

8.5.11 **Additional rebate for E-payment and e-bill:** For all consumers, excluding consumers having prepaid meters, an additional rebate of 1% of the amount of bill excluding meter rent, tax, duties, levies and arrears (not being arrears due to revision of tariff) would be allowed to the consumers who would pay their energy bills through e-payment facility following the conditions specified in regulation 8.5.4 of the Tariff Regulations. This rebate shall be computed over the net amount of bill after adjusting rebate under paragraph 8.5.9 above.

8.5.12 All the rates and other terms & conditions of tariff mentioned in the paragraph 8.5.2 to 8.5.11 above are effective from 1st April 2022 and will continue till further order of the Commission. However, the electricity bill based on the revised tariff shall be levied prospectively from the next billing cycle from the date of issuance of this order. Adjustment, if any, of over / under recovery for the intervening period (i.e. from 01.04.2022 to the date preceding the billing cycle considered for new tariff) including the Monthly Variable Cost Adjustments (MVCA) already charged, if any, shall be considered during the Annual Performance Review of the respective years. However, IPCL can recover any variation in its fuel and power purchase after issuance of this order through MVCA.

8.6 Any matter which has not been explicitly mentioned in this order shall be guided by regulations 2.9.8 and 2.9.9 of the Tariff Regulations.

8.7 In addition to above, following new tariffs shall be applicable prospectively from the first day of the succeeding month of the issuance of this order:

8.7.1 Green Tariff: In view of the Green Open Access Rules and 'Go Green' initiatives taken up by the Government, the Commission, in order to promote renewables, determines the 'Green Tariff' to consumers willing to purchase green energy from IPCL. The 'Green Tariff' shall be payable at the rate of 50 paisa/kwh is to be levied over and above the retail tariffs to the consumers who intend to consume a minimum of 25% of the consumption or its entire consumption using green power for an uninterrupted period for at least six months. However, such requisition for green power shall be in multiple of 25% of its consumption.

8.7.2 Promotional tariff for Electric Vehicle Charging Stations: In addition to promoting the renewables, the Government has also decided to promote Electric Vehicles to achieve overall reduction of carbon footprint. The tariff for EV Charging stations shall be at Rs. 6.00 per unit during the peak hours (17:00 hrs to 23:00 hrs) and Rs. 5.45 per unit during the other than peak hours. Any EV Charging Station has the liberty to go for complete green resource by applying for green energy with payment of 'Green Tariff' as specified in paragraph 8.7.1 above.

8.7.3 Parallel operation / grid support charge: Consumers having in-situ captive generating plant willing to synchronize its captive plant with IPCL system for enhancement of its reliability and security of operation shall pay a parallel operation / grid support charge at the rate of Rs. 20 /KVA/ month for the entire capacity of the captive generating plant.

8.7.4 In case of short-term supply to Pandals for community religious ceremonies, a rebate of 30 paisa/kWh on energy charge including applicable MVCA of each unit shall be given provided that the entire illumination is done with LED.

8.7.5 A special rebate of 50 paisa/kWh on energy charge shall be given to the juvenile home, destitute & orphanage, dispensaries, libraries and educational institutes run by charitable organizations connected at L&MV.

8.8 It is open to the State Government to grant any subsidy to any consumer or any class of consumers in the tariff determined by the Commission for IPCL. If at all any such subsidy under the provisions of the Act is intimated to IPCL and to the Commission by the Government of West Bengal with clear indication of the consumer or class of consumers to be subsidized and the amount of the subsidy proposed to be given is paid in advance, the tariff of such consumer and / or the class of consumers shall be deemed to have been reduced accordingly

as has been indicated by the State Government. However, such direction of the State Government shall not be operative till the payment is made by the State Government in accordance with the provisions of the Act and the Regulations made thereunder, and the tariff as fixed by the Commission shall remain applicable. In accordance with the Tariff Regulations, the State Government is required to communicate the decision to IPCL and the Commission within 15 days from the date of receipt of the tariff order, whether it shall give any subsidy to any group of consumers etc.

8.9 IPCL shall clearly indicate in the consumer's bill (a) the amount payable in terms of the tariff determined by the Commission (b) amount payable for green tariff, if any (c) the amount of the State Government subsidy, if any and (d) the net amount payable as per provisions of the Tariff Regulations.

8.10 IPCL shall present to the Commission a gist of this order in accordance with regulation 2.9.6 of the Tariff Regulation within five working days from the date of receipt of this order for approval of the Commission. On receipt of the approval of gist, IPCL shall publish the approved gist in terms of the aforesaid regulation within four working days from the date of receipt of the approval of the Commission.

LOW AND MEDIUM VOLTAGE CONSUMERS

(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme											
								Optional Tariff Scheme – I						Optional Tariff Scheme - II					
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
1.	Lifeline (Domestic)	D (LL)	Normal	All Units		272	5	Not Applicable						Not Applicable					
2.	Domestic (Rural) or Domestic (Urban)	D(L)	Normal	First	34	349	15	D(Lpp)	Prepaid	All Units		477	15	Not Applicable					
				Next	26	408													
				Next	40	507													
				Next	100	526													
				Next	100	550													
				Above	300	579													
3.	Commercial (Rural) or Commercial (Urban) below 30 KVA	C(L)(ia)	Normal	First	60	412	30	C(Lt)(ia)	Normal TOD	06.00 hrs to 17.00 hrs	All units	527	30	C(Ltp)(ia)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	519	30
				Next	40	481				17.00 hrs to 23.00 hrs.	All units	582				17.00 hrs to 23.00 hrs.	All units	581	
				Next	50	519				23.00 hrs to 06.00 hrs	All units	478				23.00 hrs to 06.00 hrs	All units	476	
				Next	150	549													
				Above	300	559													
4.	Commercial (Rural) / Commercial (Urban) 30 KVA and above	C(L)(ib)	Normal	All Units		544	30	C(Lt)(ib)	Normal TOD	06.00 hrs to 17.00 hrs	All units	543	30	C(Ltp)(ib)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	541	30
										17.00 hrs to 23.00 hrs.	All units	598				17.00 hrs to 23.00 hrs.	All units	596	
										23.00 hrs to 06.00 hrs	All units	455				23.00 hrs to 06.00 hrs	All units	453	
5.	Irrigation	Rate C(at)	Normal TOD	06.00 hrs to 17.00 hrs	All units	312	24	Rate C(atpp)	Pre-Paid TOD	06.00 hrs to 17.00 hrs	All units	307	24	Not Applicable					
				17.00 hrs to 23.00 hrs.	All units	592				17.00 hrs to 23.00 hrs.	All units	582							
				23.00 hrs to 06.00 hrs	All units	232				23.00 hrs to 06.00 hrs	All units	222							

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme									
								Optional Tariff Scheme – I					Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
6.	Commercial Plantation	Rate A(Cm-Ptpp)	Prepaid-TOD	06.00 hrs to 17.00 hrs	All units	499	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	762											
				23.00 hrs to 06.00 hrs	All units	292											
7.	Short Term Irrigation Supply	Rate C(stppt)	Prepaid-TOD	06.00 hrs to 17.00 hrs	All units	352	24	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	742											
				23.00 hrs to 06.00 hrs	All units	232											
8.	Short Term supply for Commercial Plantation	Rate A (Cm-StPtpp)	Pre-paid TOD	06.00 hrs to 17.00 hrs	All units	532	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	816											
				23.00 hrs to 06.00 hrs	All units	302											
9.	Short-term Supply	Rate STLT	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	532	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	596											
				23.00 hrs to 06.00 hrs	All units	494											

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme					Optional tariff Scheme									
							Optional Tariff Scheme – I					Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
10.	Government School, Government aided School or Government Sponsored School	Rate GS(L)	Normal	On all Units	349	20	Rate GS(L)T)	Normal - TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs	All units	344	20	Not Applicable				
									17.00 hrs to 20.00 hrs.	All units	380						
									23.00 hrs to 06.00 hrs	All units	333						
11	Public Utility/ Specified Institution/ Public Bodies Municipal or Non-Municipal	Rate PU(LT)	Normal	On all Units	387	30	Rate PUpp (LT)	Prepaid	On all Units		379	30	Rate PUppt (LT)	Prepaid TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs.	370	30
															17.00 hrs to 20.00 hrs.	409	
															23.00 hrs to 06.00 hrs	344	
12.	Cottage Industry / Artisan / Weavers / Small production oriented establishment not run by electricity as motive power	Rate C(L)(ii)	Normal	All Units	396	30	Rate Cppt (L) (ii)	Prepaid - TOD	06.00 hrs - 17.00 hrs	All Units	387	30	Not Applicable				
									17.00 hrs to 23.00 hrs	All Units	427						
									23.00 hrs to 06.00 hrs	All Units	359						
13.	Poultry, Duckery, Horticulture, Tissue culture, Floriculture, Herbal – Medicinal – Bio-diesel Plant Farming, Food Processing Unit	Rate C(L)(iii)	Normal	All Units	498	30	Rate Cppt (L) (iii)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All Units	489	30	Not Applicable				
									17.00 hrs to 23.00 hrs	All Units	539						
									23.00 hrs to 06.00 hrs	All Units	454						

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme										
								Optional Tariff Scheme – I						Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
14.	Public Water Works & Sewerage System	Rate B (II)	Normal	All Units		397	24	Rate B (II)ppt	Prepaid - TOD	06.00 hrs to 17.00 hrs	All Units	389	24	Not Applicable				
										17.00 hrs to 23.00 hrs	All Units	547						
										23.00 hrs to 06.00 hrs	All Units	297						
15.	Industry (Rural) or Industry (Urban)	Rate I(L)	Normal	First	500	403	30	Rate It(L)	Normal - TOD	06.00 hrs to 17.00 hrs	All Units	458	30	Not Applicable				
				Next	1500	515				17.00 hrs to 23.00 hrs	All Units	646						
				Above	2000	542				23.00 hrs to 06.00 hrs	All Units	307						
16.	Street Lighting	Rate D(1)	Normal	On all Units		452	24	Not Applicable						Not Applicable				
17.	Street Lighting with LED	Rate D(6)	Normal	On all Units		362	24	Not Applicable						Not Applicable				
18.	Private Educational Institutions and Hospitals	Rate S (L)	Normal	On all Units		484	54	Rate St (L)	Normal TOD	06.00 hrs to 17.00 hrs	All Units	474	54	Not Applicable				
										17.00 hrs to 23.00 hrs	All Units	525						
										23.00 hrs to 06.00 hrs	All Units	440						
19.	Emergency Supply	Rate D (2)	Prepaid-TOD	06.00 hrs to 17.00 hrs	On all Units	550	46	Not Applicable						Not Applicable				
				17.00 hrs to 23.00 hrs	On all Units	774												
				23.00 hrs to 06.00 hrs	On all Units	432												

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme										
								Optional Tariff Scheme – I						Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
20.	Construction Power Supply	Rate D (3)	Prepaid-TOD	06.00 hrs. – 17.00 hrs. & 20 .00 hrs to 23.00 hrs	On all Units	493	46	Not Applicable						Not Applicable				
				17.00 hrs to 20.00 hrs.	On all Units	692												
				23.00 hrs to 06.00 hrs	On all Units	323												
21.	Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate D(4)	Normal	All units		442	54	Rate D(4)t	Normal - TOD	06.00 hrs to 17.00 hrs	All Units	433	54	Not Applicable				
										17.00 hrs to 23.00 hrs	All Units	477						
										23.00 hrs to 06.00 hrs	All Units	403						
22.	Common Services of Industrial Estate	Rate D(5)	Prepaid - TOD	06.00 hrs. – 17.00 hrs. & 20 .00 hrs to 23.00 hrs	On all Units	542	46	Not Applicable						Not Applicable				
				17.00 hrs to 20.00 hrs.	On all Units	762												
				23.00 hrs to 06.00 hrs	On all Units	419												

Note :- * Fixed Charge will be applicable for the Consumer having Contract Demand below 50 KVA and Demand Charge will be applicable for the consumer having Contract Demand of 50 KVA and above.

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme							Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
1.	Public Utility	Rate PU (H)	Normal	All Units		423	420	418	384	Rate PU (Ht)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	417	414	411	384
												17.00 hrs-20.00 hrs	All Units	630	625	621	
												23.00 hrs-06.00 hrs	All Units	300	299	296	
2.	Industries (50 KVA & above)	Rate I (H)	Normal	All Units		449	447	444	384	Rate I (Ht)	TOD	06.00 hrs-17.00 hrs	All Units	439	436	432	384
												17.00 hrs-23.00 hrs	All Units	603	597	592	
												23.00 hrs-06.00 hrs	All Units	304	302	299	
3.	Industries (Below 50 KVA)	Rate I-2 (H)	Normal	All Units		502	499	496	36	Rate I-2 (Ht)	TOD	06.00 hrs-17.00 hrs	All Units	494	492	489	36
												17.00 hrs-23.00 hrs	All Units	679	676	672	
												23.00 hrs-06.00 hrs	All Units	309	306	305	
4.	Industries (33KV) (For CD below 10 MVA)	Rate I-3 (H)A	Normal - TOD	06.00 hrs-17.00 hrs	All Units	411	408	405	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	586	583	546									
				23.00 hrs-06.00 hrs	All Units	297	295	294									

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge P/kWh			Demand Charge (Rs./KVA/ month
						Summer	Monsoon	Winter					Summer	Monsoon	Winter	
5.	Industries (33KV) (For CD 10 MVA and above)	Rate I-3 (H)B	Normal - TOD	06.00 hrs-17.00 hrs	All Units	411	408	405	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	586	583	546								
				23.00 hrs-06.00 hrs	All Units	297	295	294								
6.	Industries (132KV and above) (For CD below 25 MVA)	Rate I-4 (H)A	Normal - TOD	06.00 hrs-17.00 hrs	All Units	409	407	404	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	582	579	575								
				23.00 hrs-06.00 hrs	All Units	297	295	294								
7.	Industries (132KV and above) (For CD 25 MVA and above)	Rate I-4 (H)B	Normal - TOD	06.00 hrs-17.00 hrs	All Units	409	407	404	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	582	579	575								
				23.00 hrs-06.00 hrs	All Units	297	295	294								
8.	Community Irrigation/ Irrigation	Rate AI (H)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	510	504	498	36	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	792	783	775								
				23.00 hrs-06.00 hrs	All Units	298	295	293								

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
9.	Commercial Plantation	Rate S (cp)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	420	418	416	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	591	588	585									
				23.00 hrs-06.00 hrs	All Units	297	294	293									
10.	Short Term Irrigation Supply	Rate S (stis)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	510	504	498	36	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	792	783	775									
				23.00 hrs-06.00 hrs	All Units	298	295	293									
11.	Short Term Supply for Commercial Plantation	Rate S(stcp)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	422	420	418	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	592	589	586									
				23.00 hrs-06.00 hrs	All Units	298	296	294									
12.	Commercial	Rate C (H)	Normal	All Units		460	457	454	384	Rate C (Ht)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	454	450	446	384
												17.00 hrs-23.00 hrs	All Units	459	633	627	
												23.00 hrs-06.00 hrs	All Units	304	302	299	
13.	Domestic	Rate D (H)	Normal	All Units		551	548	545	36	Rate D (Ht)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	544	539	533	36
												17.00 hrs-23.00 hrs	All Units	600	594	588	
												23.00 hrs-06.00 hrs	All Units	505	500	495	

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Energy Charge P/kWh Monsoon	Energy Charge P/kWh Winter	Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Energy Charge P/kWh Monsoon	Energy Charge P/kWh Winter	Demand Charge (Rs./KVA/ month
14.	Public Water Works & Sewerage	Rate PWW (H)	Normal	All Units		436	431	428	384	Rate PWW(Ht)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	430	425	421	384
												17.00 hrs-20.00 hrs	All Units	605	599	593	
												23.00 hrs-06.00 hrs	All Units	304	301	299	
15.	Sports Complex & Auditorium run by Govt./ local bodies for cultural affairs	Rate S (c)	Normal	All Units		353	343	333	29	Not Applicable							
16.	Cold storage or Dairy with Chilling Plant	Rate S (pi)	Normal	All Units		394	389	384	384	Rate S (pit)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	389	383	377	384
												17.00 hrs-23.00 hrs	All Units	548	540	532	
												23.00 hrs-06.00 hrs	All Units	300	296	294	
17.	Emergency Supply	Rate E (em)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	468	466	464	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	658	656	654									
				23.00 hrs-06.00 hrs	All Units	312	310	308									
18.	Construction Power Supply	Rate E (con)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	460	459	457	384	Not Applicable							
				17.00 hrs-20.00 hrs	All Units	647	645	642									
				23.00 hrs-06.00 hrs	All Units	425	423	421									

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2020-21)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Energy Charge P/kWh Monsoon	Energy Charge P/kWh Winter	Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Energy Charge P/kWh Monsoon	Energy Charge P/kWh Winter	Demand Charge (Rs./KVA/ month
19.	Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate S (co)	Normal	All Units		536	533	530	35	Rate S (cot)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	531	525	520	35
												17.00 hrs-23.00 hrs	All Units	585	579	572	
												23.00 hrs-06.00 hrs	All Units	544	537	531	
20.	Common Services of Industrial Estate	Rate – E (ict)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	470	467	465	384	Not Applicable							
				17.00 hrs-20.00 hrs	All Units	661	657	654									
				23.00 hrs-06.00 hrs	All Units	309	307	305									
21.	Traction	Rate T	Normal	All Units		452	448	444	384	Not Applicable							
22.	Short-term Supply	Rate S (ST)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	468	466	464	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	658	656	653									
				23.00 hrs-06.00 hrs	All Units	309	307	305									
23.	Private Educational Institutions	Rate E (ei)	Normal	All Units		397	394	392	384	Rate E(eit)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	392	386	382	384
												17.00 hrs-23.00 hrs	All Units	432	426	421	
												23.00 hrs-06.00 hrs	All Units	364	359	355	

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme											
								Optional Tariff Scheme – I						Optional Tariff Scheme - II					
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
1.	Lifeline (Domestic)	D (LL)	Normal	All Units		272	5	Not Applicable						Not Applicable					
2.	Domestic (Rural) or Domestic (Urban)	D(L)	Normal	First	34	349	15	D(Lpp)	Prepaid	All Units		477	15	Not Applicable					
				Next	26	408													
				Next	40	507													
				Next	100	526													
				Next	100	550													
				Above	300	579													
3.	Commercial (Rural) or Commercial (Urban) below 30 KVA	C(L)(ia)	Normal	First	60	412	30	C(Lt)(ia)	Normal TOD	06.00 hrs to 17.00 hrs	All units	527	30	C(Ltp)(ia)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	519	30
				Next	40	481				17.00 hrs to 23.00 hrs.	All units	582				17.00 hrs to 23.00 hrs.	All units	581	
				Next	50	519				23.00 hrs to 06.00 hrs	All units	478				23.00 hrs to 06.00 hrs	All units	476	
				Next	150	549													
				Above	300	559													
4.	Commercial (Rural) / Commercial (Urban) 30 KVA and above	C(L)(ib)	Normal	All Units		544	30	C(Lt)(ib)	Normal TOD	06.00 hrs to 17.00 hrs	All units	543	30	C(Ltp)(ib)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	541	30
										17.00 hrs to 23.00 hrs.	All units	598				17.00 hrs to 23.00 hrs.	All units	596	
										23.00 hrs to 06.00 hrs	All units	455				23.00 hrs to 06.00 hrs	All units	453	
5.	Irrigation	Rate C(at)	Normal TOD	06.00 hrs to 17.00 hrs	All units	312	24	Rate C(atpp)	Pre-Paid TOD	06.00 hrs to 17.00 hrs	All units	307	24	Not Applicable					
				17.00 hrs to 23.00 hrs.	All units	592				17.00 hrs to 23.00 hrs.	All units	582							
				23.00 hrs to 06.00 hrs	All units	232				23.00 hrs to 06.00 hrs	All units	222							

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme									
								Optional Tariff Scheme – I					Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
6.	Commercial Plantation	Rate A(Cm-Ptpp)	Prepaid-TOD	06.00 hrs to 17.00 hrs	All units	499	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	762											
				23.00 hrs to 06.00 hrs	All units	292											
7.	Short Term Irrigation Supply	Rate C(stppt)	Prepaid-TOD	06.00 hrs to 17.00 hrs	All units	352	24	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	742											
				23.00 hrs to 06.00 hrs	All units	232											
8.	Short Term supply for Commercial Plantation	Rate A (Cm-StPtpp)	Pre-paid TOD	06.00 hrs to 17.00 hrs	All units	532	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	816											
				23.00 hrs to 06.00 hrs	All units	302											
9.	Short-term Supply	Rate STLT	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	532	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	596											
				23.00 hrs to 06.00 hrs	All units	494											

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme					Optional tariff Scheme									
							Optional Tariff Scheme – I					Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
10.	Government School, Government aided School or Government Sponsored School	Rate GS(L)	Normal	On all Units	349	20	Rate GS(L)T)	Normal - TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs	All units	344	20	Not Applicable				
									17.00 hrs to 20.00 hrs.	All units	380						
									23.00 hrs to 06.00 hrs	All units	333						
11	Public Utility/ Specified Institution/ Public Bodies Municipal or Non-Municipal	Rate PU(LT)	Normal	On all Units	387	30	Rate PUpp (LT)	Prepaid	On all Units		379	30	Rate PUppt (LT)	Prepaid TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs.	370	30
															17.00 hrs to 20.00 hrs.	409	
															23.00 hrs to 06.00 hrs	344	
12.	Cottage Industry / Artisan / Weavers / Small production oriented establishment not run by electricity as motive power	Rate C(L)(ii)	Normal	All Units	396	30	Rate Cppt (L) (ii)	Prepaid - TOD	06.00 hrs - 17.00 hrs	All Units	387	30	Not Applicable				
									17.00 hrs to 23.00 hrs	All Units	427						
									23.00 hrs to 06.00 hrs	All Units	359						
13.	Poultry, Duckery, Horticulture, Tissue culture, Floriculture, Herbal – Medicinal – Bio-diesel Plant Farming, Food Processing Unit	Rate C(L)(iii)	Normal	All Units	498	30	Rate Cppt (L) (iii)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All Units	489	30	Not Applicable				
									17.00 hrs to 23.00 hrs	All Units	539						
									23.00 hrs to 06.00 hrs	All Units	454						

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme											
								Optional Tariff Scheme – I						Optional Tariff Scheme - II					
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
14.	Public Water Works & Sewerage System	Rate B (II)	Normal	All Units		397	24	Rate B (II)ppt	Prepaid - TOD	06.00 hrs to 17.00 hrs	All Units	389	24	Not Applicable					
										17.00 hrs to 23.00 hrs	All Units	547							
										23.00 hrs to 06.00 hrs	All Units	297							
15.	Industry (Rural) or Industry (Urban)	Rate I(L)	Normal	First	500	403	30	Rate It(L)	Normal - TOD	06.00 hrs to 17.00 hrs	All Units	458	30	Not Applicable					
				Next	1500	515				17.00 hrs to 23.00 hrs	All Units	646							
				Above	2000	542				23.00 hrs to 06.00 hrs	All Units	307							
16.	Street Lighting	Rate D(1)	Normal	On all Units		452	24	Not Applicable						Not Applicable					
17.	Street Lighting with LED	Rate D(6)	Normal	On all Units		362	24	Not Applicable						Not Applicable					
18.	Private Educational Institutions and Hospitals	Rate S (L)	Normal	On all Units		484	54	Rate St (L)	Normal TOD	06.00 hrs to 17.00 hrs	All Units	474	54	Not Applicable					
										17.00 hrs to 23.00 hrs	All Units	525							
										23.00 hrs to 06.00 hrs	All Units	440							
19.	Emergency Supply	Rate D (2)	Prepaid-TOD	06.00 hrs to 17.00 hrs	On all Units	550	46	Not Applicable						Not Applicable					
				17.00 hrs to 23.00 hrs	On all Units	774													
				23.00 hrs to 06.00 hrs	On all Units	432													

LOW AND MEDIUM VOLTAGE CONSUMERS
(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme									
								Optional Tariff Scheme – I					Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
20.	Construction Power Supply	Rate D (3)	Prepaid-TOD	06.00 hrs. – 17.00 hrs. & 20 .00 hrs to 23.00 hrs	On all Units	493	46	Not Applicable						Not Applicable				
				17.00 hrs to 20.00 hrs.	On all Units	692												
				23.00 hrs to 06.00 hrs	On all Units	323												
21.	Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate D(4)	Normal	All units		442	54	Rate D(4)t	Normal - TOD	06.00 hrs to 17.00 hrs	All Units	433	54	Not Applicable				
										17.00 hrs to 23.00 hrs	All Units	477						
										23.00 hrs to 06.00 hrs	All Units	403						
22.	Common Services of Industrial Estate	Rate D(5)	Prepaid - TOD	06.00 hrs. – 17.00 hrs. & 20 .00 hrs to 23.00 hrs	On all Units	542	46	Not Applicable						Not Applicable				
				17.00 hrs to 20.00 hrs.	On all Units	762												
				23.00 hrs to 06.00 hrs	On all Units	419												

Note :- * Fixed Charge will be applicable for the Consumer having Contract Demand below 50 KVA and Demand Charge will be applicable for the consumer having Contract Demand of 50 KVA and above.

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
1.	Public Utility	Rate PU (H)	Normal	All Units		423	420	418	384	Rate PU (Ht)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	417	414	411	384
												17.00 hrs-20.00 hrs	All Units	630	625	621	
												23.00 hrs-06.00 hrs	All Units	300	299	296	
2.	Industries (50 KVA & above)	Rate I (H)	Normal	All Units		449	447	444	384	Rate I (Ht)	TOD	06.00 hrs-17.00 hrs	All Units	439	436	432	384
												17.00 hrs-23.00 hrs	All Units	603	597	592	
												23.00 hrs-06.00 hrs	All Units	304	302	299	
3.	Industries (Below 50 KVA)	Rate I-2 (H)	Normal	All Units		502	499	496	36	Rate I-2 (Ht)	TOD	06.00 hrs-17.00 hrs	All Units	494	492	489	36
												17.00 hrs-23.00 hrs	All Units	679	676	672	
												23.00 hrs-06.00 hrs	All Units	309	306	305	
4.	Industries (33KV) (For CD below 10 MVA)	Rate I-3 (H)A	Normal - TOD	06.00 hrs-17.00 hrs	All Units	411	408	405	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	586	583	546									
				23.00 hrs-06.00 hrs	All Units	297	295	294									

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge P/kWh			Demand Charge (Rs./KVA/ month
						Summer	Monsoon	Winter					Summer	Monsoon	Winter	
5.	Industries (33KV) (For CD 10 MVA and above)	Rate I-3 (H)B	Normal - TOD	06.00 hrs-17.00 hrs	All Units	411	408	405	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	586	583	546								
				23.00 hrs-06.00 hrs	All Units	297	295	294								
6.	Industries (132KV and above) (For CD below 25 MVA)	Rate I-4 (H)A	Normal - TOD	06.00 hrs-17.00 hrs	All Units	409	407	404	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	582	579	575								
				23.00 hrs-06.00 hrs	All Units	297	295	294								
7.	Industries (132KV and above) (For CD 25 MVA and above)	Rate I-4 (H)B	Normal - TOD	06.00 hrs-17.00 hrs	All Units	409	407	404	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	582	579	575								
				23.00 hrs-06.00 hrs	All Units	297	295	294								
8.	Community Irrigation/ Irrigation	Rate AI (H)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	510	504	498	36	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	792	783	775								
				23.00 hrs-06.00 hrs	All Units	298	295	293								

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Monsoon	Winter	Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Monsoon	Winter	Demand Charge (Rs./KVA/ month
9.	Commercial Plantation	Rate S (cp)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	420	418	416	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	591	588	585									
				23.00 hrs-06.00 hrs	All Units	297	294	293									
10.	Short Term Irrigation Supply	Rate S (stis)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	510	504	498	36	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	792	783	775									
				23.00 hrs-06.00 hrs	All Units	298	295	293									
11.	Short Term Supply for Commercial Plantation	Rate S(stcp)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	422	420	418	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	592	589	586									
				23.00 hrs-06.00 hrs	All Units	298	296	294									
12.	Commercial	Rate C (H)	Normal	All Units		460	457	454	384	Rate C (Ht)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	454	450	446	384
												17.00 hrs-23.00 hrs	All Units	459	633	627	
												23.00 hrs-06.00 hrs	All Units	304	302	299	
13.	Domestic	Rate D (H)	Normal	All Units		551	548	545	36	Rate D (Ht)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	544	539	533	36
												17.00 hrs-23.00 hrs	All Units	600	594	588	
												23.00 hrs-06.00 hrs	All Units	505	500	495	

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/ month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
14.	Public Water Works & Sewerage	Rate PWW (H)	Normal	All Units		436	431	428	384	Rate PWW(Ht)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	430	425	421	384
												17.00 hrs-20.00 hrs	All Units	605	599	593	
												23.00 hrs-06.00 hrs	All Units	304	301	299	
15.	Sports Complex & Auditorium run by Govt./ local bodies for cultural affairs	Rate S (c)	Normal	All Units		353	343	333	29	Not Applicable							
16.	Cold storage or Dairy with Chilling Plant	Rate S (pi)	Normal	All Units		394	389	384	384	Rate S (pit)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	389	383	377	384
												17.00 hrs-23.00 hrs	All Units	548	540	532	
												23.00 hrs-06.00 hrs	All Units	300	296	294	
17.	Emergency Supply	Rate E (em)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	468	466	464	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	658	656	654									
				23.00 hrs-06.00 hrs	All Units	312	310	308									
18.	Construction Power Supply	Rate E (con)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	460	459	457	384	Not Applicable							
				17.00 hrs-20.00 hrs	All Units	647	645	642									
				23.00 hrs-06.00 hrs	All Units	425	423	421									

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2021-22)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Energy Charge P/kWh Monsoon	Energy Charge P/kWh Winter	Demand Charge (Rs./KVA/ month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh Summer	Energy Charge P/kWh Monsoon	Energy Charge P/kWh Winter	Demand Charge (Rs./KVA/ month
19.	Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate S (co)	Normal	All Units		536	533	530	35	Rate S (cot)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	531	525	520	35
												17.00 hrs-23.00 hrs	All Units	585	579	572	
												23.00 hrs-06.00 hrs	All Units	544	537	531	
20.	Common Services of Industrial Estate	Rate – E (ict)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	470	467	465	384	Not Applicable							
				17.00 hrs-20.00 hrs	All Units	661	657	654									
				23.00 hrs-06.00 hrs	All Units	309	307	305									
21.	Traction	Rate T	Normal	All Units		452	448	444	384	Not Applicable							
22.	Short-term Supply	Rate S (ST)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	468	466	464	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	658	656	653									
				23.00 hrs-06.00 hrs	All Units	309	307	305									
23.	Private Educational Institutions	Rate E (ei)	Normal	All Units		397	394	392	384	Rate E(eit)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	392	386	382	384
												17.00 hrs-23.00 hrs	All Units	432	426	421	
												23.00 hrs-06.00 hrs	All Units	364	359	355	

LOW AND MEDIUM VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme													
								Optional Tariff Scheme – I						Optional Tariff Scheme - II							
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
1.	Lifeline (Domestic)	D (LL)	Normal	All Units		272	5	Not Applicable						Not Applicable					
2.	Domestic (Rural) or Domestic (Urban)	D(L)	Normal	First	34	349	15	D(Lpp)	Prepaid	All Units		477	15	Not Applicable					
				Next	26	408													
				Next	40	507													
				Next	100	526													
				Next	100	550													
				Above	300	579													
3.	Commercial (Rural) or Commercial (Urban) below 30 KVA	C(L)(ia)	Normal	First	60	444	30	C(Lt)(ia)	Normal TOD	06.00 hrs to 17.00 hrs	All units	553	30	C(Ltp)(ia)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	537	30
				Next	40	513				17.00 hrs to 23.00 hrs.	All units	648				17.00 hrs to 23.00 hrs.	All units	629	
				Next	50	551				23.00 hrs to 06.00 hrs	All units	492				23.00 hrs to 06.00 hrs	All units	478	
				Next	150	581													
				Above	300	591													
4.	Commercial (Rural) / Commercial (Urban) 30 KVA and above	C(L)(ib)	Normal	All Units		564	36	C(Lt)(ib)	Normal TOD	06.00 hrs to 17.00 hrs	All units	572	36	C(Ltp)(ib)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	555	36
										17.00 hrs to 23.00 hrs.	All units	656				17.00 hrs to 23.00 hrs.	All units	637	
										23.00 hrs to 06.00 hrs	All units	481				23.00 hrs to 06.00 hrs	All units	467	
5.	Irrigation	Rate C(at)	Normal TOD	06.00 hrs to 17.00 hrs	All units	341	24	Rate C(atpp)	Pre-Paid TOD	06.00 hrs to 17.00 hrs	All units	336	24	Not Applicable					
				17.00 hrs to 23.00 hrs.	All units	621				17.00 hrs to 23.00 hrs.	All units	611							
				23.00 hrs to 06.00 hrs	All units	261				23.00 hrs to 06.00 hrs	All units	251							

LOW AND MEDIUM VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme									
								Optional Tariff Scheme – I					Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
6.	Commercial Plantation	Rate A(Cm-Ptpp)	Prepaid-TOD	06.00 hrs to 17.00 hrs	All units	528	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	791											
				23.00 hrs to 06.00 hrs	All units	321											
7.	Short Term Irrigation Supply	Rate C(stppt)	Prepaid-TOD	06.00 hrs to 17.00 hrs	All units	381	24	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	771											
				23.00 hrs to 06.00 hrs	All units	261											
8.	Short Term supply for Commercial Plantation	Rate A (Cm-StPtpp)	Pre-paid TOD	06.00 hrs to 17.00 hrs	All units	561	46	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	845											
				23.00 hrs to 06.00 hrs	All units	331											
9.	Short-term Supply	Rate STLT	Prepaid - TOD	06.00 hrs to 17.00 hrs	All units	561	75	Not Applicable					Not Applicable				
				17.00 hrs to 23.00 hrs.	All units	673											
				23.00 hrs to 06.00 hrs	All units	477											

LOW AND MEDIUM VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme					Optional tariff Scheme											
							Optional Tariff Scheme – I							Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
10.	Government School, Government aided School or Government Sponsored School	Rate GS(L)	Normal	On all Units	378	25	Rate GS(L)T)	Normal - TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs.	All units	373	25	Not Applicable					
									17.00 hrs to 20.00 hrs.	All units	409							
									23.00 hrs to 06.00 hrs	All units	362							
11	Public Utility/ Specified Institution/ Public Bodies Municipal or Non-Municipal	Rate PU(LT)	Normal	On all Units	462	50	Rate PUpp (LT)	Prepaid	On all Units		448	50	Rate PUppt (LT)	Prepaid TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs.	439	50	
															17.00 hrs to 20.00 hrs.	478		
															23.00 hrs to 06.00 hrs	413		
12.	Cottage Industry / Artisan / Weavers / Small production oriented establishment not run by electricity as motive power	Rate C(L)(ii)	Normal	All Units	425	30	Rate Cppt (L) (ii)	Prepaid - TOD	06.00 hrs - 17.00 hrs	All Units	416	30	Not Applicable					
									17.00 hrs to 23.00 hrs	All Units	499							
									23.00 hrs to 06.00 hrs	All Units	354							
13.	Poultry, Duckery, Horticulture, Tissue culture, Floriculture, Herbal – Medicinal – Bio-diesel Plant Farming, Food Processing Unit	Rate C(L)(iii)	Normal	All Units	527	30	Rate Cppt (L) (iii)	Prepaid - TOD	06.00 hrs to 17.00 hrs	All Units	518	30	Not Applicable					
									17.00 hrs to 23.00 hrs	All Units	568							
									23.00 hrs to 06.00 hrs	All Units	483							

LOW AND MEDIUM VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme											
								Optional Tariff Scheme – I						Optional Tariff Scheme - II					
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
14.	Public Water Works & Sewerage System	Rate B (II)	Normal	All Units		426	40	Rate B (II)ppt	Prepaid - TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs.	All Units	418	40	Not Applicable					
										17.00 hrs to 20.00 hrs.	All Units	576							
										23.00 hrs to 06.00 hrs	All Units	326							
15.	Industry (Rural) or Industry (Urban)	Rate I(L)	Normal	First	500	408	50	Rate It(L)	Normal - TOD	06.00 hrs to 17.00 hrs	All Units	463	50	Not Applicable					
				Next	1500	520				17.00 hrs to 23.00 hrs	All Units	556							
				Above	2000	547				23.00 hrs to 06.00 hrs	All Units	394							
16.	Street Lighting	Rate D(1)	Normal	On all Units		481	48	Not Applicable						Not Applicable					
17.	Street Lighting with LED	Rate D(6)	Normal	On all Units		452	48	Not Applicable						Not Applicable					
18.	Private Educational Institutions and Hospitals	Rate S (L)	Normal	On all Units		513	54	Rate St (L)	Normal TOD	06.00 hrs. – 17.00 hrs. & 20.00 hrs - 23.00 hrs.	All Units	503	54	Not Applicable					
										17.00 hrs to 20.00 hrs.	All Units	554							
										23.00 hrs to 06.00 hrs	All Units	469							
19.	Emergency Supply	Rate D (2)	Prepaid-TOD	06.00 hrs to 17.00 hrs	On all Units	550	75	Not Applicable						Not Applicable					
				17.00 hrs to 23.00 hrs	On all Units	660													
				23.00 hrs to 06.00 hrs	On all Units	468													

LOW AND MEDIUM VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional tariff Scheme										
								Optional Tariff Scheme – I						Optional Tariff Scheme - II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH		Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge * in Rs/ KVA/ mon
20.	Construction Power Supply	Rate D (3)	Prepaid-TOD	06.00 hrs. – 17.00 hrs. & 20 .00 hrs to 23.00 hrs	On all Units	550	75	Not Applicable						Not Applicable				
				17.00 hrs to 20.00 hrs.	On all Units	660												
				23.00 hrs to 06.00 hrs	On all Units	468												
21.	Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate D(4)	Normal	All units		471	54	Rate D(4)t	Normal - TOD	06.00 hrs to 17.00 hrs	All Units	462	54	Not Applicable				
										17.00 hrs to 23.00 hrs	All Units	506						
										23.00 hrs to 06.00 hrs	All Units	432						
22.	Common Services of Industrial Estate	Rate D(5)	Prepaid - TOD	06.00 hrs. – 17.00 hrs. & 20 .00 hrs to 23.00 hrs	On all Units	550	75	Not Applicable						Not Applicable				
				17.00 hrs to 20.00 hrs.	On all Units	660												
				23.00 hrs to 06.00 hrs	On all Units	468												

Note :- * Fixed Charge will be applicable for the Consumer having Contract Demand below 50 KVA and Demand Charge will be applicable for the consumer having Contract Demand of 50 KVA and above.

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
1.	Public Utility	Rate PU (H)	Normal	All Units		428	425	423	384	Rate PU (Ht)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	446	443	440	384
												17.00 hrs-20.00 hrs	All Units	659	654	650	
												23.00 hrs-06.00 hrs	All Units	329	328	325	
2.	Industries (50 KVA & above)	Rate I (H)	Normal	All Units		504	502	499	384	Rate I (Ht)	TOD	06.00 hrs-17.00 hrs	All Units	484	481	477	384
												17.00 hrs-23.00 hrs	All Units	608	602	597	
												23.00 hrs- 06.00 hrs	All Units	409	407	404	
3.	Industries (Below 50 KVA)	Rate I-2 (H)	Normal	All Units		522	519	516	43	Rate I-2 (Ht)	TOD	06.00 hrs-17.00 hrs	All Units	514	512	509	43
												17.00 hrs-23.00 hrs	All Units	681	678	674	
												23.00 hrs- 06.00 hrs	All Units	389	386	385	
4.	Industries (33KV) (For CD below 10 MVA)	Rate I-3 (H)A	Normal - TOD	06.00 hrs-17.00 hrs	All Units	511	508	505	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	596	593	556									
				23.00 hrs-06.00 hrs	All Units	447	445	444									

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme						
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge P/kWh			Demand Charge (Rs./KVA/month
						Summer	Monsoon	Winter					Summer	Monsoon	Winter	
5.	Industries (33KV) (For CD 10 MVA and above)	Rate I-3 (H)B	Normal - TOD	06.00 hrs-17.00 hrs	All Units	500	497	494	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	596	593	556								
				23.00 hrs-06.00 hrs	All Units	436	434	433								
6.	Industries (132KV and above) (For CD below 25 MVA)	Rate I-4 (H)A	Normal - TOD	06.00 hrs-17.00 hrs	All Units	487	485	482	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	590	587	583								
				23.00 hrs-06.00 hrs	All Units	414	412	411								
7.	Industries (132KV and above) (For CD 25 MVA and above)	Rate I-4 (H)B	Normal - TOD	06.00 hrs-17.00 hrs	All Units	487	485	482	384	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	590	587	583								
				23.00 hrs-06.00 hrs	All Units	414	412	411								
8.	Community Irrigation/ Irrigation	Rate AI (H)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	539	533	527	36	Not Applicable						
				17.00 hrs-23.00 hrs	All Units	821	812	804								
				23.00 hrs-06.00 hrs	All Units	327	324	322								

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
9.	Commercial Plantation	Rate S (cp)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	449	447	445	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	620	617	614									
				23.00 hrs-06.00 hrs	All Units	326	323	322									
10.	Short Term Irrigation Supply	Rate S (stis)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	539	533	527	36	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	821	812	804									
				23.00 hrs-06.00 hrs	All Units	327	324	322									
11.	Short Term Supply for Commercial Plantation	Rate S(stcp)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	515	511	507	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	616	611	606									
				23.00 hrs-06.00 hrs	All Units	439	436	433									
12.	Commercial	Rate C (H)	Normal	All Units		510	507	504	384	Rate C (Ht)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	504	500	496	384
												17.00 hrs-23.00 hrs	All Units	605	600	595	
												23.00 hrs- 06.00 hrs	All Units	428	425	422	
13.	Domestic	Rate D (H)	Normal	All Units		561	558	555	40	Rate D (Ht)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	573	568	562	40
												17.00 hrs-23.00 hrs	All Units	629	623	617	
												23.00 hrs- 06.00 hrs	All Units	534	529	524	

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
14.	Public Water Works & Sewerage	Rate PWW (H)	Normal	All Units		441	436	433	384	Rate PWW(Ht)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	459	454	450	384
												17.00 hrs-20.00 hrs	All Units	634	628	622	
												23.00 hrs-06.00 hrs	All Units	333	330	328	
15.	Sports Complex & Auditorium run by Govt./ local bodies for cultural affairs	Rate S (c)	Normal	All Units		550	547	544	34	Not Applicable							
16.	Cold storage or Dairy with Chilling Plant	Rate S (pi)	Normal	All Units		423	418	413	360	Rate S (pit)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	418	412	406	360
												17.00 hrs-23.00 hrs	All Units	577	569	561	
												23.00 hrs- 06.00 hrs	All Units	329	325	323	
17.	Emergency Supply	Rate E (em)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	520	516	512	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	624	619	614									
				23.00 hrs-06.00 hrs	All Units	442	439	435									
18.	Construction Power Supply	Rate E (con)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	520	516	512	384	Not Applicable							
				17.00 hrs-20.00 hrs	All Units	624	619	614									
				23.00 hrs-06.00 hrs	All Units	442	439	435									

HIGH & EXTRA HIGH VOLTAGE CONSUMERS

(For the Year 2022-23)

Sl No	Type of Consumer	Applicable Tariff Scheme								Optional Tariff Scheme							
		Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month	Customer category	Name of the Tariff Scheme	Consumption per month in KWH		Energy Charge P/kWh			Demand Charge (Rs./KVA/month
						Summer	Monsoon	Winter						Summer	Monsoon	Winter	
19.	Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate S (co)	Normal	All Units		546	543	540	40	Rate S (cot)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	560	554	549	40
												17.00 hrs-23.00 hrs	All Units	614	608	601	
												23.00 hrs- 06.00 hrs	All Units	573	566	560	
20.	Common Services of Industrial Estate	Rate – E (ict)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs to 23.00 hrs	All Units	520	516	512	384	Not Applicable							
				17.00 hrs-20.00 hrs	All Units	624	619	614									
				23.00 hrs-06.00 hrs	All Units	442	439	435									
21.	Traction	Rate T	Normal	All Units		492	488	484	360	Not Applicable							
22.	Short-term Supply	Rate S (ST)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	520	516	512	384	Not Applicable							
				17.00 hrs-23.00 hrs	All Units	624	619	614									
				23.00 hrs-06.00 hrs	All Units	442	439	435									
23.	Private Educational Institutions	Rate E (ei)	Normal	All Units		426	423	421	384	Rate E(eit)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	421	415	411	384
												17.00 hrs-23.00 hrs	All Units	461	455	450	
												23.00 hrs- 06.00 hrs	All Units	393	388	384	

CHAPTER – 9

ORDER ON WHEELING AND OTHER CHARGES FOR OPEN ACCESS FOR 2020 – 21, 2021 – 22 AND 2022 – 23

9.1 The Commission in this chapter takes up the matter relating to determination of the rate of distribution wheeling and other charges for Open Access for the years 2020 – 21, 2021 – 22 and 2022 – 23 in accordance with the principles, terms and conditions laid down in the Tariff Regulations and the West Bengal Electricity Regulatory Commission (Open Access) Regulations, 2022 (hereinafter referred to as "Open Access Regulations").

9.2 **Wheeling Charges:**

9.2.1 The distribution wheeling charges represents the charges for the use of distribution systems or associated facilities of a distribution licensee for wheeling of electricity through that facility and derived based on total distribution network cost, total unit saleable by the licensee to the consumers and total units wheeled for all open access customers in the network. However, IPCL has not projected any wheeling during 2020 – 21, 2021 – 22 and 2022 – 23 in Form 1.9 (a) of its petition.

9.2.2 The Net Aggregate Revenue Requirement for distribution Wheeling for 2020 – 21, 2021 – 22 and 2022 – 23 comes to Rs. 9001.05 lakh, Rs. 9252.95 lakh and Rs. 10172.35 lakh respectively after deducting the non-tariff income, interest credit and expense incidental to retail selling & distribution of energy (viz billing, collection, complaint management etc.). The detailed computation is shown in Annexure 9.

9.2.3 The total quantum of sale as admitted in chapter 5 for the years 2020 – 21, 2021 – 22 and 2022 – 23 are as below:

SL No	Particulars	2020 – 21	2021 – 22	2022 – 23
1	Sale to own consumers (MU)	847.15	947.03	994.94
2	Energy Wheeled (MU)	0.00	0.00	0.00
	Total (MU)	847.15	947.03	994.94

9.2.4 The applicable rates of wheeling charge for the years 2020 – 21, 2021 – 22 and 2022 – 23 comes to Rs. 1.06 per kWh, Rs. 0.98 per kWh and Rs. 1.02 per kWh respectively as shown below:

SL No	Particulars	Unit	2020 – 21	2021 – 22	2022 - 23
1	Net admissible Fixed Charge related to distribution for power wheeling only (As per Annexure -9)	Rs. lakh	8988.46	9241.74	10161.54
2	Total of energy wheeled (paragraph 9.2.3)	MU	847.15	947.03	994.94
3	Wheeling charge (1/2)	Rs. / kWh	1.06	0.98	1.02

9.3 Cross-subsidy surcharge, additional surcharge wheeling loss and other charges applicable to the open access consumers shall be computed based on the formula specified in the Open Access Regulations as prevalent during the period.

9.4 Distribution licensee shall maintain separate accounts for receipts from open access consumers in terms of wheeling charges, cross-subsidy surcharge, additional surcharge and any other applicable charges. Distribution licensee shall submit the details along with its APR petition of respective years.

9.5 The wheeling charge, cross-subsidy surcharge and additional surcharge already recovered from long-term open access customers during 2020 – 21, 2021 – 22 and 2022 – 23 shall be adjusted with the rates specified above. The wheeling charge rate as specified for 2022 – 23 shall continue till further order of the Commission.

9.6 IPCL shall mention the applicable wheeling charges in the gist of their tariff order.

ANNEXURE – 9

COMPUTATION OF WHEELING CHARGES

Sl. No.	Particulars	Units	2020 – 21	2021 – 22	2022 – 23
1	Employee cost for Distribution Function	Rs. in lakh	4500.64	4311.45	4311.45
2	Operation and Maintenance Expenses for Distribution function	Rs. in lakh	1688.48	2315.93	2986.29
3	Insurance premium for distribution	Rs. in lakh	117.42	89.32	90.51
4	Interest on loan	Rs. in lakh	1493.32	1316.56	1280.35
5	Interest on Working Capital	Rs. in lakh	121.48	42.94	35.22
6	Depreciation	Rs. in lakh	1208.29	1277.68	1390.10
7	Taxes under Income Tax Act	Rs. in lakh	338.65	353.81	378.97
8	Return on Equity	Rs. in lakh	1938.23	2025.01	2168.99
9	Other Finance Charges	Rs. in lakh	13.72	0.00	148.64
10	**Gross Fixed Charges**	**Rs. in lakh**	**11420.23**	**11732.70**	**12790.52**
11	Less: Non-Tariff income related to distribution function	Rs. in lakh	447.39	475.69	475.69
12	Less Expenses incidental to selling and distribution of energy	Rs. in lakh	1484.63	1525.25	1662.77
13	Interest credit	Rs. in lakh	499.75	490.02	490.52
14	**Net admissible Fixed Charge related to distribution for power wheeling only (10-11-12-13)**	**Rs. in lakh**	**8988.46**	**9241.74**	**10161.54**

Note: In absence of detailed submission under Form 1.27, expense attributable to retail selling is considered at 13% (average of other distribution licensees in the State during seventh control period) of the Gross distribution related Fixed charge at Sl no (10) above.

CHAPTER – 10

DIRECTIVES

10.1 The Commission has given some direction in different paragraphs in Chapter 4, Chapter 5 and Chapter 6 of this order while determining the variable cost and fixed cost of IPCL. IPCL shall comply with those directions as summarized in paragraph 10.2 below. The Commission also gave directions through earlier Tariff Orders. Some of those directions are in continuous nature and IPCL shall continue to abide by them. In addition, IPCL shall further comply with the following directions:

10.2 Summarized directions given in different paragraphs in Chapter 4, Chapter 5 and Chapter 6:

10.2.1 For any capital expenditure, IPCL is directed to comply with the followings:

i) IPCL has to take investment approval for the projects as required under the Tariff Regulations.

ii) IPCL is required to take initiatives to extend LT supply facilities to all consumers in their licensed area.

iii) Capitalization of the assets should be done only after the date of putting the assets in use.

iv) IPCL shall submit the cost benefit analysis of the completed projects along with the relevant APR petitions.

10.2.2 IPCL is directed to furnish the details of loan drawal and repayment along with purpose of each loan capital obtained, interest amount to be capitalized during each of the years and the amount of interest chargeable to Revenue Account in respective Form C commensurate with the Annual Report and Accounts with detailed disclosure during APR for the corresponding years of 2020 – 21, 2021 – 22 and 2022 – 23.

10.2.3 IPCL is directed to submit a report, supported by necessary audited data, in its applications for Annual Performance Review and also for determination of tariff showing as to how the amount of security deposits has been utilized by it. The expenditure on this account is to be booked under distribution system.

10.2.4 IPCL is directed to allocate its equity base to its generating stations and distribution system based on the utilization of the same in acquiring fixed assets and to submit the same with the applications for Annual Performance Review for the corresponding years for necessary adjustments, if any.

10.2.5 The Commission directs IPCL to furnish the following documents in a comprehensive manner along with the APR petition for the year 2020-21, 2021-22 and 2022-23:

a) Final Assessment Orders of Income Tax as available for the years as not submitted to the Commission yet.

b) Audited Certificate in regard to Income Tax Assessed and Income Tax paid with corresponding credit of Income from 2010-11 to 2022-23.

10.2.6 IPCL is directed to furnish the reasons for shortfall in investment of reserve for exigencies fund allowed in tariff by the Commission and submit a proper reconciliation along with APR petition for each of the years. IPCL is, however, directed that investment of the amounts so far created under the head must be done in accordance with the provisions of the Tariff Regulations. For failure to comply with the provisions of the referred regulations, appropriate penal actions are to be taken during Annual Performance Review of any succeeding years in terms of regulation 5.11.2 of WBERC Tariff Regulations ,2011. Income from investments of Reserve for Unforeseen Exigencies as was previously directed shall be reinvested for the same purpose and shall be shown separately in the ensuing APR application or tariff, as the case may be, supported by necessary audited data. Moreover, this income should not be considered under income from non-tariff sources for the determination of Net Aggregate Revenue Requirement in APR or tariff for any year.

10.2.7 IPCL to furnish itemwise clarification for the following items in respective APRs of IPCL for 7th control period

(i) Liabilities,

(ii) Interest income on Income Tax refund

(iii) Interest income on unwinding of financial instruments

(iv) Gain on fair valuation of mutual funds

(v) Gain on foreign exchange valuation,

(vi) Profit on sale of fixed assets (net).

10.2.8 IPCL is directed to submit detailed reconciliation of non-tariff income along with its APR application.

10.2.9 IPCL along with its APR petition shall submit details of the revenue difference arising out of any competitive rate charged by IPCL in its area of supply (i.e., recoverable revenue as admitted in tariff order and MVCA reduced by the amount realised based on competitive rates allowed to consumers by themselves). The document should be supported by statutory auditors certificate specifying the method of computation.

Sd/-
(PULAK KUMAR TEWARI)
MEMBER

Sd/-
(MALLELA VENKATESWARA RAO)
CHAIRPERSON

DATE: 13.03.2024

Sd/-
SECRETARY