

**IN THE APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI
ORIGINAL JURISDICTION
O.P. NO. 1 OF 2025**

IN THE MATTER OF:

IN SUO-MOTU ACTION UNDER SECTION 121 OF THE EA.

...PETITIONER

VERSUS

FORUM OF REGULATOR & ORS.

...RESPONDENTS

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FILED THROUGH:



DHANANJAY BAIJAL

Advocate for the Respondent No. 10,

Delhi Electricity Regulatory Commission,

2/20B, LGF, JANGPURA A, NEW DELHI -110014

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Date: 11.09.2025

Place: New Delhi

**IN THE APPELLATE TRIBUNAL FOR ELECTRICITY, NEW DELHI
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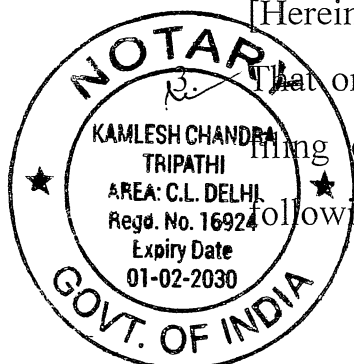
**AFFIDAVIT ON BEHALF OF THE DELHI ELECTRICITY
REGULATORY COMMISSION**

I, Rajesh Dangi, son of Shri Ramphal Dangi, aged about 50 years, working as Secretary in the Delhi Electricity Regulatory Commission, having its offices at Viniyamak Bhawan, C Block, Shivalik, Malviya Nagar, New Delhi – 1100017, do hereby solemnly affirm and state on oath as follows:

1. That I am the Secretary in the Respondent Commission and well versed of the facts of the case as available from the records of the Respondent No. 10 Commission and am therefore competent to swear this affidavit.
2. That the Hon'ble Supreme Court had on 06.08.2025 passed its judgment in WP (C) 104/2014, 105/2014 and 1005/2021, and had issued directions in paragraph 71 of the said judgment. That further in terms of Direction given in paragraph 71 (ix) of the said judgment, the present Suo Moto Petition has been registered by the Hon'ble Appellate Tribunal for Electricity [Hereinafter 'Hon'ble Tribunal'].

That on 29.08.2025, this Hon'ble Tribunal passed an order directing the filing of affidavits by all impleaded Respondent Commissions in the following terms:-

"We, therefore, direct all the Regulatory Commissions to file their



respective affidavit within two weeks from today furnishing details of (a) the Regulatory Assets with respect to each Discoms, within their jurisdiction, as on 01.04.2024; (b) the Revenue Gap (whether carried forward or not) as reflected in each ARR upto 01.04.2024; (c) the trajectory/ roadmap for liquidation of these Regulatory Assets/ ending the revenue gap upto 01.04.2024, so as to ensure that the entire Regulatory Assets/ Revenue Gap is liquidated latest by 31.03.2028; (d) the steps taken by each of the Commissions to commence an intensive audit of the circumstances in which the Distribution Companies, operating within their jurisdiction, have continued to function without recovery of the Regulatory Assets/ Revenue Gap; and (e) the year upto which each of these Commissions have passed true up/ ARR orders with respect to each of the Distribution Companies within their jurisdiction.”

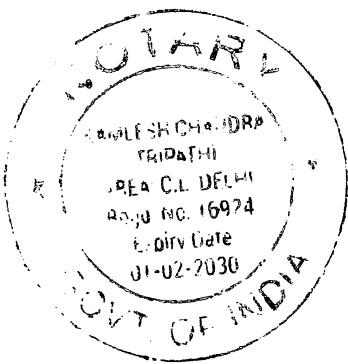
[Emphasis Supplied]

4. That in compliance with the same, the Respondent No. 10 wishes to state as follows:

A. The Regulatory Assets with respect to each Discoms, within their jurisdiction, as on 01.04.2024

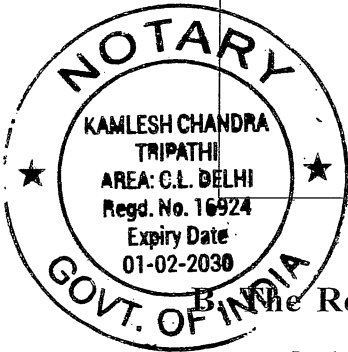
5. That, the Respondent Commission has vide its last True-up Order, dated 19.07.2024 recognized Regulatory assets as on 31.03.2021 as follows:

DISCOM	Amount (Rs. Cr.)
BRPL	(12,994)
BYPL	(8,419)
TPDDL	(5,788)
Sub-Total	(27200)
NDMC	315
Total	(26,885)



6. It is submitted that the same has also been noted by the Hon’ble Supreme Court in paragraph 60 of its judgment in WP (C) 104/2014, 105/2014 and 1005/202, dated 06.08.2025.
7. Since, no true-up order has been passed for the period subsequent to 31.03.2021, to arrive at the Regulatory Asset as on 31.03.2024 the Commission has computed the Regulatory Assets as on 31.03.2024, after considering the Carrying Cost as well as liquidation through the pre-existing 8% Regulatory Asset Surcharge for the financial years, 2021-22, 2022-23 and 2023-24 in the following manner:

DISCOM	Amount of RA with tentative Carrying Cost (Rs. Cr.)	Assumptions
BRPL	(15,512)	1. Carrying Cost Rate of 11.50% (in case of BSES DISCOMs) and 9.30% in case of TPDDL have been considered provisionally and subject to True-up. 2. Further, the liquidation of the amount of RA done till financial year 2023-24 through RA Surcharge as submitted by the DISCOMs in their True-up Petitions have been considered. 3. As per the True Up Order dated 19.07.2024 for NDMC, the amount of RA is nil as there is Revenue Surplus.
BYPL	(10,388)	
TPDDL	(5,652)	
NDMC	NIL	
Total	(31,552)	



the Revenue Gap (whether carried forward or not) as reflected in each ARR upto 01.04.2024

8. That the Discoms have claimed Revenue (Gap)/Surplus in their respective True-up Petitions, which are tabulated here:

(Rs. Cr.)				
DISCOM	FY 2021-22	FY 2022-23	FY 2023-24	Total
BRPL	(1289)	(1696)	(1089)	(4074)
BYPL	(525)	(611)	(122)	(1257)
TPDDL	(841)	(855)	254	(1441)
NDMC	(252)	(366)	(312)	(930)
Total	(2907)	(3528)	(1269)	(7704)

9. That, the aforesaid mentioned (Gap)/Surplus claimed by the Discoms are provisional and the same are yet to be Trued-up by the Commission.

C. The trajectory/ roadmap for liquidation of these Regulatory Assets/ ending the revenue gap upto 01.04.2024, so as to ensure that the entire Regulatory Assets/ Revenue Gap is liquidated latest by 31.03.2028

10. On perusal of the Judgement of the Hon'ble Supreme court, dated 06.08.2025, it appears that there is an inadvertent inconsistency as regards the period of liquidation of existing regulatory assets. In paragraphs 59 and 67.4 (v), the Judgment notes that existing regulatory assets are to be liquidated within 7 years. However, the direction contained in paragraph 71(v), notes the period of liquidation as 4 years, which is to start from 01.04.2024.

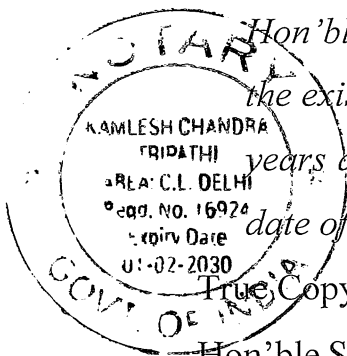
11. In these circumstances, and in order to attempt to mitigate the impact tariff shock to consumers, the Respondent Commission has moved the Hon'ble Supreme Court vide Miscellaneous Applications bearing Diary Nos. 50687, 50815 and 50688 of 2025) on 05.09.2025. The prayers in the said Applications are as follows:

“Correct paragraph 71 (v) of the judgment dated 06.08.2025 passed by this Hon'ble Court in WP (C) 104/2014, 105/2014 and 1005/2021 to direct that the existing regulatory asset must be liquidated in a maximum period of 7 years and clarify that the starting date for the said purpose would be the date of the judgment i.e., 06.08.2025.”

True Copy of Miscellaneous Application (Diary No. 50687/2025), filed in the Hon'ble Supreme Court, on 05.09.2025 is annexed herewith as ANNEXURE-

A.

12. Therefore, the Respondent Commission most respectfully submits that trajectory/roadmap for the liquidation of existing RA as on 01.04.2024 would



depend on liquidation period on seven years or four years as the Hon'ble Supreme Court may clarify on the Miscellaneous Application filed by the Respondent Commission. In view of this, the Respondent Commission has not been able to submit trajectory/roadmap in this affidavit. The Respondent Commission therefore most respectfully submits that it be permitted to defer the formulation of the liquidation roadmap, awaiting the orders of the Hon'ble Supreme Court in the Respondent Commission's pending application.

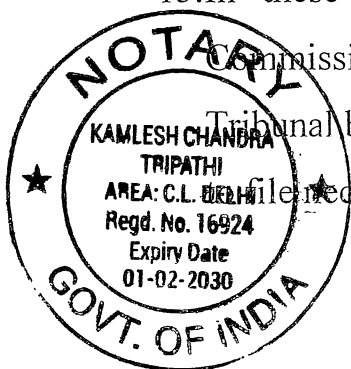
D. The steps taken by each of the Commissions to commence an intensive audit of the circumstances in which the Distribution Companies, operating within their jurisdiction, have continued to function without recovery of the Regulatory Assets/ Revenue Gap.

13. That, it is respectfully submitted that the Respondent Commission is in the process to initiate conducting for intensive audit.

E. The year upto which each of these Commissions have passed true up/ ARR orders with respect to each of the Distribution Companies within their jurisdiction

14. That, it is respectfully reiterated that the latest True up Orders issued by the Respondent Commission for the Distribution Companies was issued on 19.07.2024 pertaining to financial year 2020-21. Further, the last Aggregate Revenue Order was issued by the Respondent Commission on 30.09.2021 for the financial year 2021-22.

15. In these circumstances, the aforesaid submissions of the Respondent Commission in compliance with the Order dated 29.08.2025 of the Hon'ble Tribunal be kindly taken on record. The Respondent Commission undertakes necessary status reports/affidavits as and when directed by the Hon'ble



Tribunal. Furthermore, the present affidavit is being uploaded on the website of the Respondent Commission in terms of the Order dated 29.08.2025 by Hon'ble Tribunal.

16. That the Annexure being filed along with this affidavit is a true copy of the respective original document.

[Signature]
11/09/25

DEPONENT

Secretary
Delhi Electricity Regulatory Commission
C-Block, Shivalik, Malviya Nagar
New Delhi-110017

Verification:

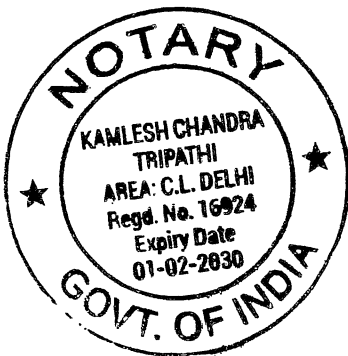
I, Rajesh Dangi, son of Shri Ramphal Dangi, aged about 50 years, working as Secretary in the Delhi Electricity Regulatory Commission, having its offices at Viniyamak Bhawan, C Block, Shivalik, Malviya Nagar, New Delhi – 110017, hereby affirm that the contents of the present affidavit are true and correct, and nothing material has been concealed therefrom.

Verified at New Delhi on this the 11th day of September 2025.

[Signature]
11/09/25

DEPONENT

Secretary
Delhi Electricity Regulatory Commission
C-Block, Shivalik, Malviya Nagar
New Delhi-110017



CERTIFIED THAT THE DEPONENT
Shri/Mr/Km. R. Dangi Age 50
S/o, W/o, D/o, Sh. R. P. Dangi
Identified by Shri/Smt. D. Rajesh
has solemnly affirmed before me at Delhi
on 11 SEP 2025 at SI. No. 12
that the contents of the affidavit which have
been read & explained to me are true and
correct to his Knowledge.

[Signature]
NOTARY

I Identify the Executant to be plaintiff
Who has Signed in my Presence

Register A Case

ANNEXURE-A

(Https://Efiling.Sci.Gov.In/Case/Crud/48484392844382928243.0083262F1F9BB3A96543259464F89F8B812A9EE

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EC-SCIN01-39940-2025



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Case Details

Cause Title : DELHI ELECTRICITY REGULATORY COMMISSION Vs. BSES YAMUNA POWER LIMITED

Case Type : MISCELLANEOUS APPLICATION

Subject Category : ENERGY LAWS - ELECTRICITY, PETROLEUM, OIL AND NATURAL GAS(Energy laws - Electricity, Petroleum, Oil and Natural Gas)

Diary No. : 50687 / 2025

Filed By: PRITHA SRIKUMAR IYER (AOR Code: 2074)

Contact no: 9971116183

Email-Id: pritha.srikumar@keystone.law

No. of Petitioner : 1

No. of Respondent : 2

IF SCLSC : No

Special Category : None

Petitioner

Show 10 entries

Search:

#	Type	Petitioner Name	Contact	Address
1	PETITIONER	SECRETARY,DELHI ELECTRICITY REGULATORY COMMISSION Other Department	9971116183 PRITHA.SRIKUMAR@KEYSTONE.LAW	VINIYAMAK BHAWAN C BLOCK SHIVALIK MALVIYA NAGAR, NEW DELHI, SOUTH * , DELHI - 110017

Respondent

#	Type	Respondent Name	Contact	Address
1	RESPONDENT	NOT AVAILABLE,BSES YAMUNA POWER LIMITED Other Department		GROUND FLOOR SHAKTI KIRAN BUILDING KARKARDOOMA, EASTDELHI, EAST * , DELHI - 110092

Earlier Courts

#	Case Details	Cause Title	Decision Date	Order Challenged	Order Type	Caveat Details
1	Court Type:Supreme Court Case Type : WRIT PETITION (CIVIL) Filing No. : 105 / 2014	BSES YAMUNA POWER LTD VS. UNION OF INDIA	06-08-2025	No	Final	Caveat not found

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- 2 VAKALATNAMA AND MEMO OF APPEARANCE (https://efiling.sci.gov.in/documentIndex/viewIndexItem/847311738484.60AD03C9596C896CE2024D2450CF4C4373C41355F6C46A660C48602A28070B8D)

Uploaded Documents(s)

Uploaded On Pages
05-09-2025 528
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- 1 MISCELLANEOUS APPLICATION
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(https://efiling.sci.gov.in/uploadDocuments/viewDocument/113336323373.B1CD35EDC7CC6CBE2936E8FBD29E2F88126E64C8AA5B0EDA59A17CF1BC4CD6AB)

Court Fee

#	Order Number / Date	SHCIL Ref. No./ Date	Bank Name	Extra Fee Amount (₹)	Fee Amount (₹)	Printing Cost (₹)	Total Amount (₹)	Status
1	5384251209490510 05-09-2025 00:49:10 AM	DLCT054212548A469 05-09-2025 00:49:10 AM	7808140367@YBL	0	110	0	110	Success (https://efiling.sci.gov.in/shcilPayment/ViewPaymentChallan/426859354736439273361746173636323332332178585929236.3)

NOTE:

- If for the initiated transaction your amount is deducted from your bank account but due to some technical reason



NEW

IN THE MATTER OF:

Versus

AND IN THE MATTER OF:

Versus

**APPLICATION FOR CORRECTION / CLARIFICATION OF
JUDGMENT DATED 06.08.2025 FILED ON BEHALF OF THE DELHI
ELECTRICITY REGULATORY COMMISSION**

PAPERBOOK

(KINDLY SEE INSIDE FOR INDEX)

ADVOCATE FOR THE APPLICANT: PRITHA SRIKUMAR IYER

Delhi Electricity Regulatory Commission ... APPLICANT

BSES Yamuna Power Ltd. & Ors. ... RESPONDENTS

BSES Yamuna Power Ltd. & Anr. ... PETITIONER (S)

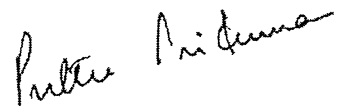
Union of India & Ors. ... RESPONDENTS

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3.	ANNEXURE A-2: True copy of Electricity (Amendment) Rules, 2024	92-95
4.	ANNEXURE A-3: True copy of the True-Up Order dated 19.07.2024 passed by the Delhi Electricity Regulatory Commission for BSES Yamuna Power Ltd.	96-514

5.	ANNEXURE A-4: True copy of the order dated 29.08.2025 passed by the Ld. APTEL in OP No. 1 of 2025	515-522
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DATE: 05.09.2025

PLACE: NEW DELHI



PRITHA SRIKUMAR IYER

AOR FOR THE APPLICANT

AOR CODE: 2074

WRIT PETITION (C) NO. 105 OF 2014

... RESPONDENTS

... RESPONDENTS

2. The Petitioners in WP (C) 104/2014, 105/2014 and 1005/2021 are distribution licensees operating in Delhi (“**DISCOMs**”), who had

approached this Hon'ble Court, *inter alia* seeking directions to the Applicant Commission for amortisation of the regulatory assets accumulated in the favour of DISCOMs. This Hon'ble Court by judgment dated 06.08.2025 disposed of these writ petitions, issuing *inter alia* the following directions:

“71. ...

- (iv) *If a regulatory asset is created, it must be liquidated within a period of 3 years, taking Rule 23 as the guiding principle;*
- (v) *The existing regulatory asset must be liquidated **in a maximum of 4 years starting from 01.04.2024**, taking Rule 23 as the guiding principle;*
- (vi) *Regulatory Commissions must provide the trajectory and roadmap for liquidation of the existing regulatory asset, which will include a provision for dealing with carrying costs. Regulatory Commissions must also undertake strict and intensive audit of the circumstances in which the distribution companies have continued without recovery of the regulatory asset;*
- (vii) *Regulatory Commissions shall in general follow the principles governing creation, continuation and liquidation of the regulatory asset, as laid down in paragraph 70, and also abide by the directions of the APTEL summarised in paragraph 69.8;*
- (viii) *The APTEL shall invoke its powers under Section 121 and issue such orders, instructions or directions as it may deem fit to the Regulatory Commissions for performance of their duties with respect to regulatory asset as enunciated by us in this judgment and as per the orders of the APTEL in O.P. No. 1/2011 dated 11.11.2011 and O.P. Nos. 1 and 2/2012 dated 14.11.2013.*
- (ix) *The APTEL shall register a suo moto petition under Section 121 of the Act to monitor implementation of above directions (v) and (vi) till the conclusion of the period mentioned therein.”*

(emphasis supplied)

3. By way of the present application, the Applicant Commission is seeking certain clarifications / corrections, due to a discrepancy in the judgment dated 06.08.2025, as regards the period for liquidation of existing regulatory assets. In paragraphs 59 and 67.4 (v), the judgment notes that existing regulatory assets are to be liquidated within **7 years** as per Rule 23 of Electricity Rules, 2005 as inserted by the Electricity (Amendment) Rules, 2024 [**“Amended Rules”**]. However, the direction contained in paragraph 71(v), notes the period of liquidation as **4 years**, which is to start from 01.04.2024.
4. It is submitted that it would be extremely onerous and burdensome on the consumers of Delhi if the direction to liquidate the existing regulatory assets were to be implemented in 4 years as against 7 years permissible under the Amended Rules. Further, inasmuch as collections are to be made prospectively, if the period for liquidation were to be directed to start retrospectively from 01.04.2024, it would create an undue hardship for the consumers, since a significant period of almost 1.5 years has already elapsed and as a result, the recovery would have to be compressed within the remaining time, resulting in a huge burden on consumers.
5. The Applicant further submits that the corrections/clarifications sought for in the present miscellaneous application have been necessitated to enable the Applicant Commission to implement the directions in the judgment dated 06.08.2025 passed by this Hon'ble Court. It is submitted that the judgment dated 06.08.2025 is an executory judgment, which will be required to be implemented over a period of time. It is submitted that clarity on the starting date and the time period for liquidation are necessary for the Commission to evolve a roadmap, having regard to all aspects. It is

impossible to implement the judgment without the clarifications being sought by the Applicant by way of the present application.

6. In view of the above, the Commission is seeking the following corrections/clarifications:

(a) That the direction in paragraph 71 (v) be corrected to ‘7 years’ instead of ‘4 years’ (which appears to be an inadvertent typographical error), in view of the reasoning in support thereof in paragraphs 59 and 67.4 (v) of the judgment read with Rule 23 of the Amended Rules; and

(b) That the date of commencement for the aforesaid exercise be clarified to start from the date of the judgment i.e., 06.08.2025 instead of 01.04.2024.

7. Rule 23 of the Amended Rules deals with the gap between approved Annual Revenue Requirement (“ARR”) and estimated annual revenue from approved tariff and envisages that any gap be liquidated in seven equal yearly instalments from the next financial year.

True copy of Electricity (Amendment) Rules, 2024 is annexed herewith as **ANNEXURE A-2 (Pages 92 to 95)**.

8. This Hon’ble Court in paragraph 59 of the judgment dated 06.08.2025 has taken cognisance of the aforesaid Rule and noted that the “*the existing regulatory assets shall be liquidated within 7 years*” [Annexure A-1, pg. 61-62]. Further, paragraph 67.4 (v) of the judgment provides that “*the existing regulatory asset must be liquidated in a maximum of 7 years starting from 01.04.2024, taking Rule 23 as the guiding principle*” [Annexure A-1, pg. 75-76].

9. It is manifest from a bare perusal of Rule 23 as also the judgment dated 06.08.2025, that this Hon'ble Court contemplated that the existing regulatory asset be liquidated within a maximum period of 7 years. However, the directions contained in paragraph 71 (v) of the judgment state that the existing regulatory asset be liquidated in a maximum period of 4 years from 01.04.2024, as opposed to 7 years. It is respectfully submitted that the direction contained in paragraph 71 (v) of the judgment appears to be a typographical error, in view of the previous discussions in para 59 and 67.4 of the judgment.
10. Additionally, the Commission is seeking a further clarification with respect to the date of commencement of the period for liquidation of the existing regulatory assets, which is to commence from 01.04.2024 as per paragraph 71 (v). However, the Commission instead seeks that this Hon'ble Court may clarify the said paragraph to allow the Commission to implement the directions prospectively from 06.08.2025, i.e., the date of the judgment, instead of retrospectively from 01.04.2024. It is submitted that if the date of commencement remains 01.04.2024, the effective period for liquidation of existing regulatory assets will be only 2 years 8 months (if the total period is 4 years) or 5 years 8 months (if the total period is 7 years).
11. It is submitted that, as noted in paragraph 60 of the judgment dated 06.08.2025, the Commission passed a True Up order dated 19.07.2024 under which the revenue gap for the Delhi DISCOMs till FY 2020-21 was recognised.

True copy of the True-Up Order dated 19.07.2024 passed by the Delhi Electricity Regulatory Commission for BSES Yamuna Power Ltd. is annexed herewith as **ANNEXURE A-3** (Pages 96 to 514).

12. It is submitted that the petitions for true up of subsequent financial years were filed by the Delhi DISCOMs before the Commission. However, for various reasons beyond the control of the Commission, these petitions are yet to be considered and the DISCOMs' claims for the period after FY 2020-21 have remained unadjudicated.
13. Pursuant to this Hon'ble Court's judgment dated 06.08.2025, the Ld. Appellate Tribunal for Electricity ('APTEL') initiated *suo moto* proceedings under Section 121 of the Electricity Act, 2003 (being OP No. 1 of 2025). By order dated 29.08.2025, the Ld. APTEL has interpreted the directions in paragraph 71 (v) of this Hon'ble Court judgment and observed that "*the exercise of liquidation of the entire Regulatory Assets, existing as on 01.04.2024, must be completed before 01.04.2028, taking Rule 23 as the guiding principle.*" The Ld. APTEL has further directed the Commission to file an affidavit by 11.09.2025.

True copy of the order dated 29.08.2025 passed by the Ld. APTEL in OP No. 1 of 2025 is annexed herewith as **ANNEXURE A-4** (Pages 515 to 522).

14. In the above circumstances, in an attempt to mitigate the impact of tariff shock to consumers, the Commission humbly prays that the present Application be allowed and the clarifications/ corrections as sought for be granted.

15. The Applicant craves liberty of this Hon'ble Court to amend/modify the contents of the present Application at a later stage, if so necessary.

PRAYER

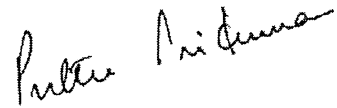
16. In view of the facts and grounds set out above, it is respectfully prayed that this Hon'ble Court be pleased to:

- (A) Correct paragraph 71 (v) of the judgment dated 06.08.2025 passed by this Hon'ble Court in WP (C) 104/2014, 105/2014 and 1005/2021 to direct that the existing regulatory asset must be liquidated in a maximum period of 7 years and clarify that the starting date for the said purpose would be the date of the judgment i.e., 06.08.2025;
- (B) Pass such other and further orders as this Hon'ble Court deems fit in the circumstances of the case, in the interests of justice.

DRAWN ON: 03.09.2025

FILED ON: 05.09.2025

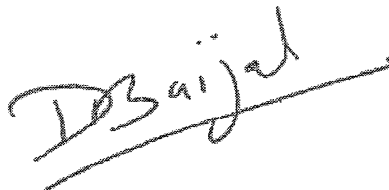
DRAWN AND FILED BY:



PRITHA SRIKUMAR IYER
ADVOCATE FOR THE APPLICANT / DERC

SETTLED BY:

MR. NIKHIL NAYYAR, SR. ADV.



-True Copy-