



TATA POWER-DDL

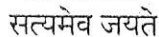


TRUE UP OF FY 2021-22

VOLUME - I

OCTOBER, 2022

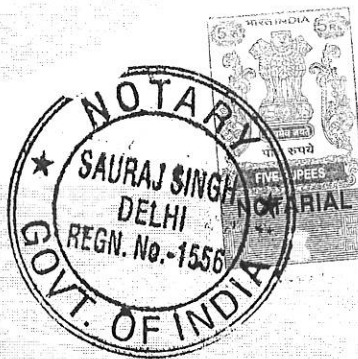
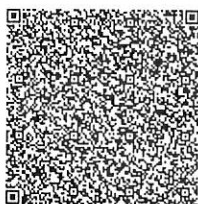




Government of National Capital Territory of Delhi

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Certificate No.	: IN-DL06164724574763U
Certificate Issued Date	: 27-Oct-2022 03:59 PM
Account Reference	: IMPACC (IV)/ dl891403/ DELHI/ DL-DLH
Unique Doc. Reference	: SUBIN-DL06164724574763U
Purchased by	: TATA POWER DELHI DISTRIBUTION LIMITED
Description of Document	: Article 4 Affidavit
Property Description	: Not Applicable
Consideration Price (Rs.)	: 0 (Zero)
First Party	: TATA POWER DELHI DISTRIBUTION LIMITED
Second Party	: Not Applicable
Stamp Duty Paid By	: TATA POWER DELHI DISTRIBUTION LIMITED
Stamp Duty Amount(Rs.)	: 10 (Ten only)



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This stamp paper has been used to sign this affidavit at New Delhi.



1

Statutory Alert:

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2. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
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HON'BLE DELHI ELECTRICITY REGULATORY COMMISSION

FILE NO:

CASE NO:

IN THE MATTER OF:

PETITION NO. _____ OF 2022

IN THE MATTER OF:

Petition for Approval of True up for FY 2021-22.

AND

IN THE MATTER OF:

In terms of the Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2017, the Delhi Electricity Regulatory Commission (Business Plan) Regulations, 2019, Delhi Electricity Regulatory Commission (Business Plan) Regulations, 2017 Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Wheeling Tariff and Retail Supply Tariff) Regulations, 2011, extended for FY 2015-16 and 2016-17, and in terms of the Delhi Electricity Regulatory Commission (Terms and Conditions for determination of Wheeling Tariff and Retail Supply Tariff) Regulations, 2007, read with Electricity Act, 2003 & The Delhi Electricity Reform Act, 2000 And DERC (Comprehensive Conduct Of Business Regulations), 2001 and directions issued by the Hon'ble Delhi Electricity Regulatory Commission from time to time.

AND

IN THE MATTER OF:

Tata Power Delhi Distribution Limited
(Formerly known as North Delhi Power Limited)
having its registered office at NDPL House,
Hudson Lines, Kingsway Camp, Delhi- 110 009

...Petitioner



1A

**AFFIDAVIT ON BEHALF OF PETITIONER/ TATA POWER DELHI
DISTRIBUTION LIMITED (TPDDL)**

I, **Anurag Bansal**, son of Sh. P.C Bansal, aged about 46 years, residing at C-160, Ashok Vihar, Phase- I, New Delhi-110052, do hereby solemnly affirm as stated hereunder:

1. I say that I am working as Additional GM, Corporate Legal with Tata Power Delhi Distribution Limited, the Petitioner in the above matter, having its registered office at NDPL House, Hudson Lines, Kingsway Camp, Delhi-110009, and am duly authorised by the said Petitioner to execute the said affidavit on its behalf.
2. I say that the present Petition is being filed by the Petitioner in terms of the Electricity Act, 2003, Delhi Electricity Reforms Act, 2000 read with the Hon'ble Commission's (Terms and Conditions for Determination of Tariff) Regulations 2017, DERC Business Plan Regulations 2017, DERC Business Plan Regulations 2019, DERC Comprehensive Conduct of Business Regulations, 2001 read with Hon'ble Delhi Electricity Regulatory Commission's Letter No. F.3 (679)/ Tariff/ DERC/ 2022-23/7460/ 1621 dated 21.10.2022.
3. I say that the statements made and data presented in enclosed petition are true to the best of my knowledge and as per the records of the Petitioner Company and information, estimations received and believed to be true. Further, no material information has been concealed in this aforesaid Petition.

ANURAG BANSAL
Addnl. GM-Corporate Legal
Tata Power Delhi Distribution Ltd. **DEPONENT**
NDPL House, Hudson Lines,
Kingsway Camp, Delhi-110009

VERIFICATION:

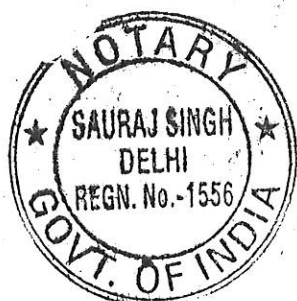
I, the Deponent above named, do hereby verify that the contents of my above affidavit are true to my knowledge and belief and no part of it is false and nothing material has been concealed there from.

12 17 OCT 2022

Verified at New Delhi on this _____ day of _____, 2022

Delhi

Date:



ATTESTED
NOTARY PUBLIC
DELHI (INDIA)
12 17 OCT 2022

ANURAG BANSAL
DEPONENT
Addnl. GM-Corporate Legal
Tata Power Delhi Distribution Ltd.
NDPL House, Hudson Lines,
Kingsway Camp, Delhi-110009



सत्यमेव जयते

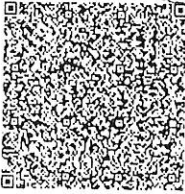
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Certificate No. : IN-DL27920957652601T
 Certificate Issued Date : 23-Sep-2021 05:03 PM
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 Purchased by : TATA POWER DELHI DISTRIBUTION LTD
 Description of Document : Article 48(c) Power of attorney - GPA
 Property Description : Not Applicable
 Consideration Price (Rs.) : 0
 (Zero)
 First Party : TATA POWER DELHI DISTRIBUTION LTD
 Second Party : Not Applicable
 Stamp Duty Paid By : TATA POWER DELHI DISTRIBUTION LTD
 Stamp Duty Amount(Rs.) : 100
 (One Hundred only)



1921021
 Sr. No. ---
 NOTARY REGISTERED

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This stamp paper has been used to sign this
 Power of Attorney at New Delhi.



3.

Statutory Alert

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POWER OF ATTORNEY

By this power of attorney **Tata Power Delhi Distribution Limited** a body corporate incorporated under the Companies Act, 1956 and having its registered Office at NDPL House , Hudson Lines, Kingsway Camp, Delhi-110009 (hereinafter referred to as the '**Company**') acting through **Shri Ganesh Srinivasan S/o, Shri Srinivasan Appaswami** (hereinafter referred as the '**Executant**'), being the Chief Executive Officer (CEO) of the company and holder of Power of Attorney given by the Company and adopted by its Board of Directors on 22.10.2019 hereby appoints **Sh. Anurag Bansal** son of Sh. P C Bansal, aged about 45 years, resident of C- 160 Ashok Vihar Phase-1 Delhi - 110052 and working with the Company as Head – Corporate Legal vide Employee No. 91079 as the company's Attorney (hereinafter referred to as the '**Attorney**') and to exercise following powers and authorities and to do and perform all or any of the acts , deeds , matters and things herein under specified on behalf of company that is to say :

1. To institute, verify and submit before any court of law or judicial / *Quasi-judicial* forum; any pleadings, documents or information including but not limited to petitions, complaints, criminal complaints, plaints, applications, eviction proceedings, representations, memoranda, appeals, statements of claim, counter claims, set off, execution petitions, replies, written statements, rejoinders, replications, evidence, affidavits, cross objections, counters, review, revision, application for withdrawal of cases, statements of defence, notices, references for arbitration, petitions for setting aside arbitral award and/or to commence, defend and prosecute any legal proceedings or use any other lawful means in order to safeguard the interest or enforce the rights of the Company;
2. To act, appear, plead, argue, file cases, before any Courts, State Electricity Regulatory Commission , Appellate Tribunal for Electricity , Central Electricity Regulatory Commission, Metropolitan Magistrates, Appellate Authority(ies), Forums, Tribunals, Commissions, *Quasi-judicial* bodies, authorities, boards, bureaus and/or any conciliatory, pre-litigative dispute resolution bodies, mediation cells, Lok Adalats, public hearing forums or other alternate dispute resolution channels dealing with matters pertaining to the Company :
to compromise, settle, withdraw, make plea-bargaining applications or compound any cases on behalf of and in the interest of the Company;
4. To file and receive documents; to obtain copies of the documents and court orders, awards or the like;

5. To act, appear, plead , argue and lead evidence, settlements or seek enforcement thereof on behalf of the Company before any Arbitral Tribunal, mediator, settlement body or conciliator

172/021
St. No. ---
IN NOTARY REGISTER



4.

- dealing with cases under Arbitration and Conciliation Act, 1996 and to examine and cross-examine witnesses therein and challenge awards;
6. To act, appear, plead and argue on behalf of the Company or its officers and employees before all Civil Courts dealing with matters pertaining to the Company or its officers or employee and to examine and cross-examine witnesses therein;
 7. To do all other lawful acts and deeds which may be necessary to be done in relation to the above and the Company doth undertake to ratify all such acts, deeds and things as may be lawfully and reasonably performed by the said Attorney in terms of the authorization herein contained;
 8. To sign 'Vakalatnama' and appoint advocates or to represent the Company before the Courts as mentioned above;
 9. To sign the appeal written statement or replies to the petitions / applications / complaints cross examine witnesses etc.
 10. To do all other lawful acts and deeds which may be necessary to be done in the course of the proceedings before the Courts, and other authorities & Forums, tribunals as aforesaid and Company do hereby agrees that all the acts and deeds lawfully done and performed by the above said Attorney in that regard shall be constituted as the acts and deeds done by the Company itself. The Company again doth undertake to ratify and confirm whatsoever that the said Attorney shall lawfully do or cause to be done for the Company solely by virtue of the powers hereby vested.

172/02/
SI. NO. ---
IN NOTARY REGISTER

11. This Power of Attorney shall supersede any previous attorney and/or authorization executed by the Company (Formerly, North Delhi Power Limited) in favour of the Attorney to do and perform any of the acts which are authorized under this Attorney. Anything done or any action taken or purported to have been done or taken under any such previous power of attorney and/or authorization, shall, in so far as it is not inconsistent with this Power of Attorney, be deemed to have been done under the provisions of this Power of Attorney.

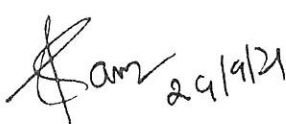

12. The Company ratifies any past lawful act of the Attorney in his lawful capacity as the Employee of the Company and anything done or any such action taken or purported to have been done or taken, shall, in so far as it is not inconsistent with this Power of Attorney, shall be deemed to have been done under the provisions of this Power of Attorney.



5


13. This Power of Attorney shall remain in force until revoked or till the time said Attorney is in employment of the Company, however, any such revocation shall not affect, any act, thing or deed lawfully done by said Attorney till then in *bonafide* exercise of authority conferred herein.

IN WITNESS WHEREOF THE EXECUTANT HEREBY SCRIBES HIS HAND TO THE ABOVE PRESENTS AT DELHI ON THIS 24th DAY OF September 2021

Executed by	Accepted by	Signatures of the Attorney are identified and attested by the Executant
		
Mr. Ganesh Srinivasan	Mr. Anurag Bansal	
Chief Executive Officer	Head – Corporate Legal	
Executant	Attorney	

In presence of :

Witness :

Signatures 

Name Meghali Sesti

Address NDPL House, Kingsway Camp, New Delhi.

Witness :

Signatures 

Name Lovika Tejswal

Address NDPL House, Kingsway Camp, ND.



Notarial Authentication under Section 85 of Indian Evidence Act 1872

I Sauraj Singh s/o Sh. Latika Jai Singh
R/o 24/27, Wining 75 Hogen, Caged about 67 years, I am a
licensed Notary Public of the Government of India under the Notaries Act, 1952, and at present
operating in Delhi.

I was this 24-9 day of 2021 present at the Registered Office of the Company at
NDPL House, Hudson Lines, Kingsway Camp, Delhi 110009 along with the Executant namely
Shri Ganesh Srinivasan who is working there as Chief Executive Officer, the Attorney namely
Anurag Bansal and **Shri Ajay Kalsie**, the Company Secretary of the
Company.

The Executant has produced before me his original Voter's Identity Card/Passport/Driving License,
which bears his photograph, name, father's name, date of birth and present residential address.

The Executant has also produced before me the certified copy of **Power of Attorney dated
29.01.2020** issued by Board of Directors of the Company affirming that the Executant is at the time
of execution of this Power of Attorney, duly authorized by the Board of Directors of the company to
execute the same being its constituted attorney and CEO.

St. No. 172/2021
IN NOTARY REGISTER
The present Power of Attorney, executed by the Executant herein, authorizing Attorney to do all
the acts and deeds as recited therein was signed by the Executant and the rubber stamp of the
Company was affixed on the instrument in my presence so described and in the presence of **Shri
Ajay Kalsie**, the Company Secretary of the Company and that the signatures purporting to be that
of the Executant as subscribed at the foot of the foregoing Power of Attorney is in the proper
handwriting of the said Executant.

I, therefore, certify and authenticate that this Power of Attorney is in due form of law, in witness
whereof, I have hereunto set my hand and affixed my Seal on this 24/9/21 day of 2021.



Sauraj Singh
Notary Public
Delhi



ATTESTED

Sauraj Singh
NOTARY PUBLIC
DELHI (INDIA)

Ajay Kalsie
Mr. Ajay Kalsie
Company Secretary
Tata Power Delhi Distribution Limited

24 SEP 2021

7

PETITION SEEKING (i) TRUE UP OF ARR for FY 2021-22, the SECOND YEAR of 4th MYT CONTROL PERIOD 2021 to 2023, IN TERMS OF THE DELHI ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TARIFF) REGULATIONS, 2017, THE DELHI ELECTRICITY REGULATORY COMMISSION (BUSINESS PLAN) REGULATIONS, 2019, DELHI ELECTRICITY REGULATORY COMMISSION (BUSINESS PLAN) REGULATIONS, 2017 DELHI ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF WHEELING TARIFF AND RETAIL SUPPLY TARIFF) REGULATIONS, 2011, extended for FY 2015-16 and 2016-17, AND IN TERMS OF THE DELHI ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF WHEELING TARIFF AND RETAIL SUPPLY TARIFF) REGULATIONS, 2007, read with ELECTRICITY ACT, 2003 & THE DELHI ELECTRICITY REFORM ACT, 2000 and DERC (COMPREHENSIVE CONDUCT OF BUSINESS REGULATIONS), 2001 and directions issued by the Hon'ble Delhi Electricity Regulatory Commission from time to time.

THE PETITIONER RESPECTFULLY SHOWETH:

- a) The Petitioner Tata Power Delhi Distribution Limited (formerly known as North Delhi Power Limited) was incorporated under the provisions of the Companies Act, 1956 with its corporate office at NDPL House, Hudson Lines, Kingsway Camp, Delhi - 110 009. During financial year 2011-12, the Company applied for change in its name from North Delhi Power Limited to Tata Power Delhi Distribution Limited. Subsequently, a fresh certificate of incorporation consequent to the change in name to Tata Power Delhi Distribution Limited (the "Company") was issued by the Registrar of Companies, N.C.T of Delhi & Haryana on 29 November, 2011 under section 23(1) of the Companies Act, 1956.

The Company is primarily engaged in the business of distribution of electricity in North and North-West Delhi was set up in terms of Delhi Electricity Reforms (Transfer Scheme) Rules 2001. The undertaking of the erstwhile Delhi Vidyut Board (DVB) engaged in distribution and retail supply of electricity in the North & North-West districts in the National Capital Territory of Delhi together with the personnel employed therein were transferred to the Company with effect from 1 July, 2002 which also marked the commencement of commercial operations for the Company.

The Company has been granted a License under section 20 of the Delhi Electricity Reform Act, 2000 (Act No. 2 of 2001) by the Delhi Electricity Regulatory Commission (DERC) on 11 March, 2004. The License is valid for a period of twenty five years.

2. TPDDL w.e.f. July 1, 2002 has been carrying out electricity distribution and retail supply in its Area of Supply as defined in schedule H, Part-III of the Delhi Electricity Reform (Transfer Scheme Rules), 2001 and the Distribution and retail supply license issued by the Hon'ble Commission. The Petitioner has also undertaken generation of electricity (solar and gas based) through its generation wing, while the solar plants continue to operate the Rithala Gas based plant has ceased to operate due to Regulatory directives after 31.03.18.
3. The Hon'ble Commission is a statutory body and is empowered to regulate the electricity distribution business and determine tariff under section 62 of the Electricity Act 2003.
4. After completion of 2nd MYT Control Period, the Hon'ble Commission enacted the new MYT Regulations, 2017 vide its gazette notification dated 31.01.2017 specifying Terms and Conditions for Determination of Tariff after undertaking the public hearing and stakeholders consultation, to be effective from 01.04.2017.
5. For sake of convenience and brevity, the said regulations have been referred as the 3rd MYT Regulations 2017 and the Hon'ble Commission has issued operational norms for Distribution Utilities vide erstwhile Business Plan Regulations, 2017 followed by Business Plan Regulations, 2019 which was released on 27th December 2019 to be read along with 3rd MYT Regulations, 2017 to be in effect for the predefined control period stipulated therein.
6. The Hon'ble Commission has issued the tariff order for FY 2021-22 dated 30th September, 2021 published on 12.10.2021 in terms of the Delhi Electricity Regulatory Commission (Terms And Conditions for Determination of Tariff Regulations) 2017 for determination of ARR for FY 2021-22 and True up of FY 2019-20 as per the Terms and Conditions for determination of Wheeling Tariff and Retail Supply Tariff) Regulations, 2017 and Business Plan Regulations, 2019.

7. In compliance with the directives, and without prejudice to the Petitioner's rights, remedies available to it under various laws, and pending provisional true up of various claims, review orders, implementation of various judgments before the Hon'ble Commission and pending adjudication of various matters before higher judicial forums, Tata Power Delhi Distribution Ltd. (the Petitioner) is filing this petition seeking for the True Up for FY 2021-22 on the basis of the 3rd MYT Regulations, 2017, Business Plan Regulations, 2019 and principles laid down in various judgments given by Appellate Tribunal of Electricity, judicial authorities, past practice etc.
8. **The following matters are pending adjudication before the Hon'ble Commission/ Hon'ble APTEL/ Hon'ble Delhi High Court and Hon'ble Supreme Court against various petitions/ clarifications letters/writ/ appeals/Tariff Orders for previous years (collectively referred to as Pending Matter).**

Forum	Number	Brief Description
DERC	P 29/2020	Petition regarding various issues/differences having arisen between TPDDL and the State Generating Utilities, i.e., IPGCL and PPCL on the reconciliation of the outstanding dues including the incorrect levy of Late Payment Surcharge.
DERC	P 57/2021	Review petition against tariff order FY 2021-22, Order Reserved
DERC	RP 39/2022	Review of Order dated 27.12.2019 passed by the Commission in earlier Petition No. 26/2019 in terms of APTEL Order dated 14.07.2022 in Appeal No. 213/2020 (Anta Auraiya Dadri rebate impact)
DERC	RP 38/2022	Review against DERC Order dated 21.07.2022 (O&M issue)
DERC	Yet to be received	Petition filed pursuant to the directions of Aptel vide order dated 07.07.2022 in Appeal 71 of 2016 TPDDL Vs DERC seeking recovery on account of de-capitalisation of assets.
DERC	Yet to be received	Petition for carry forward of the renewable attributes of surplus Renewable power of the FY 2021-22 in the subsequent FY 2022-23.
APTEL	A 301/2015	Appeal against the Tariff Order for FY 2015-16
APTEL	A 168/2018	Appeal against the Tariff Order for FY 2017-18
APTEL	A 213/2018	Appeal against the Tariff Order for FY 2018-19
APTEL	A 403/2019	Appeal against the Tariff Order for FY 2019-20
APTEL	A 249/2021	Appeal against the Tariff Order for FY 2020-21
APTEL	A 334/2021	Appeal against the Tariff Order for FY 2021-22
APTEL	A 350/2019	Appeal against RPO obligation penalty u/ 142 EA 2003. The penalty is pertaining to FY 2013-14 & FY 2014-15. Hon'ble DERC's order dated 18.9.2019 has been challenged, wherein RPO penalty has been imposed on TPDDL for the FY 2012-13, 2013-14 and 2014-15, however the same was complied with in the year 2017.

Forum	Number	Brief Description
APTEL	A 33/2020	Challenging certain directions contained in the Order dated 11.11.2019 passed by this Hon'ble Commission in Petition No. 51 of 2017 for True up of expenditure for FY 2010-2011 to FY 2016-17 and for FY 2017-18 of its 94.8 MW Rithala Combined Cycle Power Plant.
High Court	WP (C)3573 of 2020	Petition filed challenging the legality and validity of Regulation 23 of the Delhi Electricity Regulatory Commission (Business Plan) Regulations, 2019 framed by Ld. DERC in relation to legal, professional and O&M expenses.
High Court	W.P.(C) 14299/2022	Petition filed challenging the demand raised by MCD to the tune of Rs. 15,06,00,000/- (Rupees Fifteen Crores Six Lakhs only) as alleged Late Payment Surcharge collected by TPDDL on delayed payment of E-Tax by TPDDL's consumers.
Supreme Court	C.A. 7910/2011	Appeal Against the Judgment of the Hon'ble APTEL in Appeal No. 52/2008
Supreme Court	C.A. 4343/2014	Appeal Against the Judgment of the Hon'ble APTEL in Appeal No. 14/2012
Supreme Court	C.A. 6169/2015	Appeal Against the Judgment of the Hon'ble APTEL in Appeal No. 171/2012
Supreme Court	C.A. 12287/2016	Appeal against the judgment of Hon'ble Delhi High Court in W.P. 203/2012 which challenged the 2nd MYT Regulations, 2011
Supreme Court	C.A. 12/2020	Appeal against the judgment of the Hon'ble APTEL in Appeal 246 of 2014
Supreme Court	SLP No. 31434/2014 (TPDDL Vs GAIL)	Petition has been filed against the order of the Hon'ble Delhi High Court dated 11.09.2014 in HC WP C 3698/2013 regarding the challenge to the guidelines framed by PNGRB with respect to ship or pay charges.
Supreme Court	WP 1005/2021	Petition filed for recognition and liquidation of regulatory asset and road map by Hon'ble DERC.

In the event that any of the above Pending Matters are decided before the issuance of next Tariff order/framing of next Business Plan Regulations as the case may be, the Hon'ble Commission is requested to consider/implement the outcome of the said judgment in the next Tariff Order/subsequent Business Plan Regulations.

In the event of order/(s) being declared after the issuance of the tariff order, it is submitted that the impact of the same be allowed forthwith along with the carrying cost. This suggested approach as stated above shall be in the Petitioner's and in the Consumer's interest since it will avoid any delays caused in giving timely effect to Judgments of the Superior Courts and reduction in grant of carrying costs to utilities.

It is further submitted that since some of the issues were provisionally/partially/not allowed in various previous Tariff Orders, therefore in accordance with prevalent Regulations, the Petitioner is seeking true up of FY 2021-22 and further requesting to the Hon'ble Commission to allow the remaining impact of any such issues along with carrying cost [which is related to previous years i.e. before FY 2021-22] so that determination of Retail Tariff for upcoming years not only becomes cost reflective for the year but is also able to liquidate past Revenue Gap in the benefit of consumers and the Petitioner.

It is submitted that the Hon'ble Commission has trued up the Revenue Gap up to FY 19-20, subject to final true-up of asset capitalization as per applicable regulations, and has notified the same vide Tariff Order 30.09.2021. The true-up of Revenue Gap for FY 20-21 is still incomplete as the Tariff Order for FY 22-23 has not been notified by the Hon'ble Commission. While Regulation 13 of the Tariff Regulation, 2017 requires the true-up of ARR for previous years and determination of tariff to be filed together, the present petition is being filed for true up of FY 21-22 only as per the Hon'ble Commission's directive bearing no. F (3) 679/Tariff/DERC/2022-23/7460/1621 dated 21.10.2022.

The Hon'ble Commission has provisionally recognized Revenue Gap of Rs. 1,763 Cr upto FY 2019-20. The Petitioner in this current Petition is seeking truing up of revenue gap on provisional basis of Rs. 5,021.29 Cr. up to FY 2021-22 pending final True up of capitalization till FY 21-22, implementation of various already decided issues by the Hon'ble Commission, APTEL and the Hon'ble Supreme Court (wherever no stay orders are in operation).

The Hon'ble Commission is cognizant of the fact that the aforesaid revenue gap has associated carrying cost liability, therefore, in larger consumer interest and to minimise the burden of such carrying cost on consumers, it is requested to the Hon'ble Commission to formulate realistic plan for early amortization of the accumulated Revenue Gap.

9. **In compliance with the direction of the Hon'ble Commission, the Petitioner is submitting in compliance with THE DELHI ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION TARIFF)**

REGULATIONS 2017, AND The DERC (BUSINESS PLAN REGULATIONS) 2019, the present petition seeking:

- (i) Allowance of Impact of Judgment pronounced by the Hon'ble APTEL in various Tariff appeals, other Appeals as per submissions of the Petitioner**
- (ii) Allowance of Impact of Judgment pronounced by the Hon'ble Commission in its various Petitions**
- (iii) Allowance of Impact of final True up of Capitalisation for FY 2005-06 to FY 2016-17 and FY 2018-19 to FY 2020-21**
- (iv) Allowance of Impact of Rithala Tariff Order/True Up Order pronounced by the Hon'ble Commission for True up upto FY 2017-18**
- (v) True up of ARR for FY 2021-22**
- (vi) True up for Rithala Plant for FY 21-22**
- (vii) Recognition of Revenue Gap and a realistic and time bound amortization plan to liquidate provisionally trued up Revenue Gap upto FY 2021-22**

10. The present Petition is subject to the outcome of various review/ appeal/ writ petitions pending adjudication before various judicial Forums. The Petitioner in this present Petition seeks the following reliefs from the Hon'ble Commission:

- a) Undertake final true up of pending issues which have been provisionally/partially approved/approved in various previous tariff orders; and
- b) Ensuring recognition and timely recovery of accumulated provisional Revenue Gap up to FY 2021-22 along with carrying cost in a time bound manner. The Revenue Gap as per financial books of account of the Petitioner as on 31.03.2022 is Rs 5,842 Cr and Rs. 5,512 Cr as on 31.03.2021 and Rs. 5,222 Cr as on 31.03.2020 against provisionally trued up Revenue gap by the Hon'ble Commission Rs 1,763 Cr. till FY 19-20. The difference of Rs 3,459 Cr between books of accounts and trued up by the Hon'ble Commission is mainly due to provisional truing up of capitalization pending for true up (Rs 1209 Cr without carrying cost), non-implementation of Rithala Tariff order (Rs 454 Cr without carrying cost) and various other issues decided in favour of the Petitioner by the Hon'ble Commission/APTEL & other miscellaneous issues and associated carrying cost on all the above issues (Rs 1410 Cr). The non-recognition/ delay in recognition of the issues is against the true spirit of running the distribution utility on commercial principles where despite performing

- better than target on all parameters, the Petitioner is not able to realize assured RoE ; and
- c) Enhancement of deficit revenue recovery surcharge @ 15% for ensuring recovery of past Revenue Gaps in a time bound manner; and
 - d) Implementation of the issues decided in various Appeals, and any other judgment, if tendered by the Hon'ble APTEL/ Hon'ble High Court/ Hon'ble Supreme Court, before issuance of True up Order for FY 2021-22, and
 - e) Consider the new initiatives proposed and undertaken by the Petitioner and allow the same; and
 - f) Consider the actual and/or expected additional expenses including incremental expenses due to change in law/ statutory levies etc. undertaken by the Petitioner on account of O&M expenses and which are beyond the control of Petitioner licensee for the previous year & ensuing years respectively as per the clause 11(9) of 3rd MYT Tariff Regulations 2017; and
 - g) Allowance of the given below Incentives in the true spirit to be read with statement of reasons elaborated while issuance of 3rd MYT Regulations, 2017
 - Reduction in Distribution Loss Level
 - Higher Collection Efficiency
 - Higher Sale rate of short term surplus power
 - Lower debt cost for capex loans/working capital
 - Lower debt cost for revenue gap loans
 - h) Allowance of expenses, if incurred, on arms-length price for the related party transactions for power purchase/trading or otherwise.
 - i) All expenses, fees incurred including filing, publication of ARR/True up petition in media, preparation of stakeholder responses etc. for current petition True up FY 2021-22.
 - j) Any interest/ late payment charges borne by Petitioner for power purchase or other expenses not attributed to any fault of the Petitioner.
 - k) Allow full recovery of any interest accrued on delayed release of STOA charges by DTL for FY21-22, instead of passing on the same to other beneficiaries of DTL.

The Hon'ble Commission has enacted the Business Plan Regulations, 2019 for 4th MYT control period (comprising of three years FY 2020-21; 2021-22; 2022-23) in December

2019. The Hon'ble Commission laid down the business plan norms for the various generating, transmission, distribution utilities in Delhi.

During the process of finalization of Business Plan Regulations, 2019, the Petitioner furnished its comments, views to the Hon'ble Commission on various parameters including "*Operation and Maintenance Expenses*". However the Hon'ble Commission while releasing the final norms of Business Plan Regulations, 2019 has ignored the submissions of the Petitioner on O&M expenses. The Hon'ble Commission has also vide the said DERC Business Plan Regulations 2019 specifically on O&M expenses, Legal Expenses enacted a Regulation which is not in accordance with the provisions of the Electricity Act, 2003 and violates the spirit of the National Tariff Policy. The said 2019 Regulation further ignores certain factors, business realities, practical aspects which have direct bearing on the incurring of O&M expenses, legal expenses which are not in control of the Petitioner. In view of the Petitioner, the DERC Business Plan Regulations 2019, needs re-consideration and judicial review, therefore the Petitioner has filed a writ Petition No. 3573/2020 before the Hon'ble Delhi High Court. Thus, the Petitioner without prejudice to its rights, contentions is filing the True up FY 2021-22 with the Hon'ble Commission. This petition for True up of FY 2021-22 will be subject to the outcome of the aforesaid proceedings initiated by the Petitioner before the Hon'ble Delhi High Court. Accordingly, the Petitioner shall seek consequential orders, revision from the Hon'ble Commission based on the observations, findings, the Hon'ble Delhi High Court, as the case may be pursuant to such Legal proceedings.

- l) The Petitioner thus seeks, reserves its right to raise its claims in relation to the interpretation/mandate of Business Plan Regulations 2019, once the same is decided by the Hon'ble Delhi High Court, competent court.

- m) **However, it is being specifically clarified by the Petitioner that by filing the current petition for True Up of FY 2021-22, such methodology should not be construed as any waiver or concession, omission at the end of the Petitioner in later claiming any consequential orders, based on outcome of the Writ Petitions which has already been instituted by the Petitioner against such DERC Business Plan Regulations 2019, or other Regulations. It is the submission of the Petitioner that present Petition is being made in line with present DERC Business Regulations 2019 and subject to**

outcome of the proceedings in Writ Petition No. 3573/2020 which has a direct bearing on the provisions of DERC Business Plan Regulations, 2019, other Tariff Regulations in Force and ARR determination as well as on the principles enunciated for Wheeling, Retail Supply Tariff as may be decided by any Court, Tribunal or otherwise.

11. This Petition includes the following documents:
 - a. Affidavit verifying the Petition and the Power of Attorney for filing the same.
 - b. Computation of True up of FY 21-22
 - c. Forms for FY 2021-22
 - d. Demand Draft no. 005548 dated 28th Oct 2022 drawn on Axis Bank for Rs. 1,00,000/- as Filing Fee in favour of Secretary, Delhi Electricity Regulatory Commission.
12. It is submitted that apart from the other issues mentioned in this petition, the present petition is being filed with specific mention and consideration of the Hon'ble Commission on following issues:

1) Amortization of Accumulated Revenue Gap

It is submitted that there was negligible Revenue Gap up to 31.03.2009 amounting to Rs. 161.43 Cr but due to delay in release of tariff order and non-availability of cost reflective tariff, there has been a huge amount of built up Revenue Gap up to FY 19-20 amounting to Rs. 1,763 Cr. as provisionally trued up by the Hon'ble Commission in its Tariff Order dated 30th September, 2021 as against Rs. 5,222 Cr as per the financial books of accounts as on 31st March'20 and Rs. 5,942 Cr. as per the financial books of account as on 30th September, 2022.

The judgment of OP 1 of 2011 has dealt with sensitive and crucial aspects governing the electricity distribution sector specifically. The Hon'ble APTEL issued various binding directions, while reminding that the Electricity Act 2003 has conferred necessary powers on the Hon'ble Tribunal/(APTEL) to ensure the statutory functions of the SERC's as contained under Electricity Act, 2003 are performed by them. The following **directions** have been issued by the Hon'ble APTEL in its aforesaid order, which is reproduced below for the guidance of the Hon'ble Commission:

- a) *Every State Commission has to ensure that Annual performance Review, **true up of past expenses and Annual Revenue Requirement and tariff determination is conducted year to year basis** as per time schedule specified in the regulations*
- b) *It should be the endeavour of every State Commission to ensure that **the tariff for the financial year is decided before 1st April of the tariff year. Consider making the tariff applicable only till the end of the financial year** so that the licensees remain vigilant to follow the time schedule for filing of the application for determination of ARR/tariff.*
- c)
- d) ***In determination of ARR / tariff, the Revenue Gaps ought not to be left and Regulatory Asset should not be created as a matter of course except where it is justifiable, in accordance with the Tariff Policy and the Regulations. The recovery of the Regulatory Asset should be time bound and within a period not exceeding three years at the most and preferably within Control Period. Carrying cost of the Regulatory Asset should be allowed to the utilities in the ARR of the year in which the Regulatory Assets are created to avoid problem of cash flow to the distribution licensee.***
- e) *Truing up should be carried out regularly.....*
- f) *Fuel and Power Purchase cost is a major expense of the distribution Company which is uncontrollable. **Every State Commission must have in place a mechanism for Fuel and Power Purchase cost in terms of Section 62(4) of the Act. The Fuel and Power Purchase cost adjustment should preferably be on monthly basis on the lines of the Central Commission's Regulations for the generating companies but in no case exceeding a quarter. Any State Commission which does not already have such formula / mechanism in place must within 6 months of the date of this order must put in place such formula / mechanism.** Para 66: **The said directions are to be strictly adhered to and periodical reports of the compliance to be sent to the Secretary, Forum of Regulators by 1st June of every Financial Year, who will send the status report to the Hon'ble APTEL and publish it on their respective websites.***

It is submitted that the Hon'ble Commission has provisionally trued up the Revenue Gap of Rs. 1,763 Cr up to FY 19-20. The present Tariff petition is being filed for true up of FY 21-22 along with the impact of some of the prior period issues decided in favour of the Petitioner upto FY 2021-22. Thus, the Hon'ble Commission is requested to kindly consider the closing

value of provisional revenue gap (i.e. Rs. 5,021.29 Cr) upto FY 2021-22 for the purpose of making liquidation plan.

The concern on creation of regulatory assets in future and the need for timely liquidation of the Regulatory has also been emphasized in the National Tariff Policy issued vide Gazette Notification dated 28th January, 2016. The relevant extracts of the relevant clause 8.2.2 has been reproduced below:

"8.2.2 The facility of a regulatory asset has been adopted by some Regulatory Commissions in the past to limit tariff impact in a particular year. This should be done only as a very rare exception in case of natural calamity or force majeure conditions and subject to the following:

a. Under business as usual conditions, no creation of Regulatory Assets shall be allowed;

b. Recovery of outstanding Regulatory Assets along with carrying cost of Regulatory Assets should be time bound and within a period not exceeding seven years. The State Commission may specify the trajectory for the same."

It may be appreciated that the major part of the regulatory asset has been hovering on the Petitioner for more than 10 years and recovery of the high accumulated gap continues to remain a concern for the financial health of the Petitioner, given that there is no clear roadmap stipulated for recovery of the same.

Mounting regulatory assets has created cash-flow problems for the Petitioner forcing it to cover the revenue deficit either through borrowings or through internal funding by shareholders. The additional borrowing, coupled with the interest, adds to the burden of consumers. As can be observed that most of the DISCOMs in power sectors have been defaulting in the GENCOS/ Transcos payment but Tata Power-DDL despite built of such a huge regulatory asset with its continuous efforts has never defaulted in any of its payment obligations. However, in the absence of cost reflective tariffs and non-liquidation of regulatory assets, the future cash flow management is becoming a great challenge as the current revenues are not sufficient to cater to the rising power purchase prices and increased carrying costs commitments/ burden.

ICRA, Credit rating agency, in its last rating has also expressed its concerns on the liquidation prospects of regulatory asset and none of the PSU banks are willing to finance the same. Even a notch down in credit rating from existing level will impact our interest rate by more than 100 basis points. Delays in receiving subsidy reimbursements from the government add to the liquidity stresses of company.

The Hon'ble Commission in its Tariff Order dated July, 2012 introduced 8% Deficit Revenue Recovery Surcharges for the recovery of past cumulative Revenue Gap and carrying cost and continued the same rate of 8% up to FY 2020-21 also. The following reliefs are sought in respect to Deficit Revenue Recovery Surcharge determination:

- a) Considering that the Hon'ble Commission has already provisionally recognized a Revenue Gap of Rs. 1,763 Cr up to FY 2019-20 vide Table 5.3 of the Tariff Order September, 2021. Therefore, in light of the mandate of National Tariff Policy, 2016, whereby maximum 7 years' of time period has been defined for recovery of outstanding Regulatory Assets, which has already lapsed in the case of the Petitioner, therefore, the Hon'ble Commission may take measures for immediate liquidation of the provisionally recognized revenue Gap till FY 19-20 and further true up of FY 2020-21 and FY 2021-22.
- b) **The National Tariff Policy notified by the Union of India unequivocally states that Regulatory Asset if created must be amortized in a maximum period of 7 years. However, in the present case the distribution license granted to the Petitioner being Distribution License No. 01/2004 was granted for a period of 25 years. The period of 18 years has already elapsed, and the balance license period remains for only 7 years. Therefore, the Petitioner is likely to face massive under recovery at the end of its License period due to unrecovered Regulatory Asset. Further, owing the above pendency, the lenders who have been funding the Regulatory Asset, will not provide the lines of credit beyond 3 - 4 years. Hence, in such pressing circumstances, it is necessary that the liquidation of Regulatory Asset must be concluded within the next 3 years.**
- c) This 8% deficit recovery surcharge percentage ought to be reviewed in line with the Hon'ble APTEL Judgment in OP 1 of 2011 thereby ensuring that the Petitioner not only recovers the carrying cost on the Regulatory Asset during the year but also

liquidation of the outstanding Regulatory Assets so as to avoid the problem of cash flow to the distribution licensees such as the Petitioner.

- d) An amortization schedule with annual recovery amounts of the provisionally recognized Revenue Gaps up to FY 21-22

2) Additional allowance of O&M expenses for new initiatives/ compliance of statutory levies/regulatory orders/saving in cost to the benefit of consumers

Regulation 87 of Tariff Regulations, 2017 provided that " *The Utilities shall be allowed Operation and Maintenance expenses on normative basis including expenses for raising the loan for funding of Working Capital and Regulatory Assets as specified by the Commission in the Business Plan Regulations for the respective Control Period.*

Provided that the Normative O&M Expenses for the respective Control Period shall not be trued up.

Provided further that the water charges, statutory levy and taxes under O&M expenses if indicated separately in the audited financial statement shall not form part of Normative O&M Expenses."

Further, Regulation 23(5) of the Business Plan Regulation, 2019, specify that

"The impact of difference of amount on account of actual implementation of Seventh Pay Revision and Interim Relief already considered for determination of norms for O&M Expenses, if any, shall be allowed separately in line with the methodology adopted for computation of norms for O&M Expenses, at the time of True up of ARR for relevant Financial year subject to prudence check."

Therefore, in view of the above clauses, the Petitioner is seeking truing up of the following expenses over and above the normative O&M expenses due to its special nature

- a) Final Payment towards Contribution to Leave Salary/Pension Trust/Non functional scale/separated employees paid to FRSR Employees on account of Impact of 7th Pay Commission; and
- b) New initiative; and
- c) For compliance of regulatory orders issues from time to time; and

- d) For the benefit of consumers on cost benefit analysis concept; and
- e) Sudden increase in these O&M expenses due to change in regulatory requirement or compliance to statutory provisions.

Therefore, the Hon'ble Commission is requested to kindly consider allowance of statutory increases including 7th Pay Commission Impact, minimum wage, service tax, GST, land license fee etc. on actual basis over and above normative O&M expenses as the same is not in the control of the Petitioner and these expenses are incurred either for the benefit of consumers on cost benefits analysis and/or for compliance purpose.

3) Demand Raised by NDMC for charging Way Leave usage charges

TPDDL challenged the imposition of the Way Leave charges by way of the W.P. (C) No. 5293 of 2016. Subsequently, MCD revised and lowered its demand but was still asking for the same from retrospective effect. TPDDL challenged this demand vide WP(C) No. 1113 of 2017.

Thereafter, Secretary Power intervened and the Commissioner, North DMC in a meeting held on 03.02.2017 under the chairmanship of Chief Secretary, GoNCTD had consented to defer the imposition of Way-Leave Charges on TPDDL and allow the works. Till date, there has been no variation in the decision recorded in the Minutes of Meeting 03.02.2017. However, the North DMC in defiance of the same has raised the Demand requiring TPDDL to deposit way leave charges from retrospective effect. Vide letter dated 26.05.2020, North DMC raised a fresh Demand seeking TPDDL to deposit Rs. 11.45 Cr towards Way-Leave charges.

Tata Power-DDL filed Applications seeking interim reliefs as the North Delhi Municipal Corporation had refused to grant road cutting permissions with respect to Applications/permissions sought by Tata Power-DDL to conduct electrical works required for continuity and reliability of supply. It linked the grant of permission to payment of Way Leave Charges and required Tata Power-DDL to deposit Way Leave Charges for various financial years by its Demand Letter/s.

The Hon'ble High Court vide order dated 20.07.2020 recorded contentions of MCD that it has not given up its claim for Way Leave Charges, which will be subject to the outcome of the case pending. However, the Hon'ble High Court directed that the same would not hold up the decision on the application for commencing of work.

Thus matter will be decided on merits and the Hon'ble Commission is being apprised that the liability may come in the event it is decided against Tata Power-DDL. Being a new levy, statutory charge it will require pass through in Tariff as per BPR regulations of the Hon'ble Commission. Once Tata Power-DDL is aware of the amount of way leave charges demand and basis of demand (annual/monthly) accordingly the same will be sought in future ARR's, true up.

Therefore, the Petitioner requests the Hon'ble Commission to take cognizance of the facts as above, and in case later on it is found/ decided that these demands are payable, the Hon'ble Commission is requested to allow in ARR as additional expense along with any interest or penalty if payable.

4) A) Treatment of Retirement of Assets for FY 2002-03 to FY 2016-17

The Hon'ble Commission vide its letter dated 26.11.2014 has issued adhoc methodology for Retirement of Assets without considering the merit of de-capitalisation of assets and its consequential impact on RoCE and other relevant factors. In response to the above said methodology, the Petitioner vide its letter dated 28.09.2016 has suggested correct accounting treatment of retired assets and consequential impact on RoCE and other parameters. It is also pertinent to mention that the Petitioner has filed Petition with the Hon'ble Commission pursuant to the directions of Aptel vide order dated 07.07.2022 in Appeal 71 of 2016 TPDDL Vs DERC seeking recovery on account of decapitalisation of assets. The said Petition is pending for adjudication. The Hon'ble Commission is requested to allow the impact of the same in the ensuing Tariff Order till the finalization of capitalization by the Hon'ble Commission.

B) Allowance of Loss on retirement from FY 2017-18 onwards

Regulation 45 to 47 of the Tariff Regulations, 2017 deals with the methodology of allowance of Loss or gain due to De-capitalization/Retirement of Fixed Assets. As per the aforesaid Regulations, the Petitioner has sought net loss of Rs 18.18 Cr (as per Audited Financial Statement) for FY 2021-22 in this True up of FY 2021-22 and for previous years in the respective tariff petitions. The Hon'ble Commission is requested to allow the impact of the same in the ensuing Tariff Order till the finalization of capitalization by the Hon'ble Commission.

5) Cost Reflective Tariff to avoid further addition of Revenue Gap and ensure liquidation of existing Accumulated Revenue Gap

Under the aegis of Electricity Act, 2003, National Tariff Policy, 2016 and Tariff Regulations, Business Plan Regulations prescribed by this Hon'ble Commission during various control periods had the potential for designing cost reflective tariff for Distribution licensees.

Besides above statutory provisions, in its various judgements Hon'ble APTEL has also observed that Electricity Tariff must be cost reflective True up and tariff order exercise should be completed at due point of time by respective state electricity regulatory commissions. It was also mandated by Hon'ble Tribunal that Regulatory Assets accumulation should not be there on routine business as usual basis. Abstract of one of important judgement from APTEL in OP1 of 2011 given below:-

- g) Every State Commission has to ensure that Annual performance Review, **true up of past expenses and Annual Revenue Requirement and tariff determination is conducted year to year basis** as per time schedule specified in the regulations*
- h) It should be the endeavour of every State Commission to ensure that **the tariff for the financial year is decided before 1st April of the tariff year. Consider making the tariff applicable only till the end of the financial year** so that the licensees remain vigilant to follow the time schedule for filing of the application for determination of ARR/tariff.*
- i).....*
- j) **In determination of ARR / tariff, the Revenue Gaps ought not to be left and Regulatory Asset should not be created as a matter of course except where it is justifiable, in accordance with the Tariff Policy and the Regulations. The recovery of the Regulatory Asset should be time bound and within a period not exceeding three years at the most and preferably within Control Period. Carrying cost of the Regulatory Asset should be allowed to the utilities in the ARR of the year in which the Regulatory Assets are created to avoid problem of cash flow to the distribution licensee.***
- k) Truing up should be carried out regularly.....*
- l) **Fuel and Power Purchase cost is a major expense of the distribution Company which is uncontrollable. Every State Commission must have in place a mechanism***

for Fuel and Power Purchase cost in terms of Section 62(4) of the Act. The Fuel and Power Purchase cost adjustment should preferably be on monthly basis on the lines of the Central Commission's Regulations for the generating companies but in no case exceeding a quarter. Any State Commission which does not already have such formula / mechanism in place must within 6 months of the date of this order must put in place such formula / mechanism.

Para 66: The said directions are to be strictly adhered to and periodical reports of the compliance to be sent to the Secretary, Forum of Regulators by 1st June of every Financial Year, who will send the status report to the Hon'ble APTEL and publish it on their respective websites."

Further, the concern on creation of regulatory assets in future and the need for timely liquidation of the Regulatory assets has also been emphasized in the National Tariff Policy issued vide Gazette Notification dated 28th January, 2016. The relevant extracts of the relevant clause 8.2.2 has been reproduced below-

"8.2.2 The facility of a regulatory asset has been adopted by some Regulatory Commissions in the past to limit tariff impact in a particular year. This should be done only as a very rare exception in case of natural calamity or force majeure conditions and subject to the following:

- a. Under business as usual conditions, no creation of Regulatory Assets shall be allowed;*
- b. Recovery of outstanding Regulatory Assets along with carrying cost of Regulatory Assets should be time bound and within a period not exceeding seven years. The State Commission may specify the trajectory for the same."*

The observation of the Hon'ble Appellate Tribunal, in one of its judgment (Appeal No. 36 of 2008 where the Hon'ble Commission was the Respondent, is reproduced below:

*"117) All projections and assessments have to be made as accurately as possible. Truing up is an exercise that is necessarily to be done as no projection can be so accurate as to equal the real situation. **Simply because the truing up exercise will be made on some day in future the Commission cannot take a casual***

approach in making its projections. We do appreciate that the Commission intends to keep the burden on the consumer as low as possible. At the same time one has to remember that the burden of the consumer is not ultimately reduced by under estimating the cost today and truing it up in future as such method also burdens the consumer with carrying cost."

(Emphasis Supplied).

Contrary to the above binding directions, provisions and observations, since last few years, it has been witnessed that tariff fixation in respective tariff orders not found cost reflective apart from delay in release of annual tariff orders, true up orders etc. Because of which there is un-liquidated Regulatory Assets of Rs.1,763 Cr at the end of FY 19-20 as provisionally trued up in Tariff Order dated 30th September, 2021.

Corresponding figure as per audited books of accounts of Tata Power-DDL, the un-liquidated Regulatory Assets stands to the tune of Rs. 5,222 Crores as on 31st March' 2020, Rs.5,512 Crores as on 31st March' 2021 and Rs. 5,842 Crores as on 31st March' 2022. Whereas the Regulatory Assets as on 31st March' 2009 was amounting to Rs. 161.43 Cr. only. The year wise trajectory mapping creation of Regulatory Assets as per respective tariff orders of the Hon'ble Commission and corresponding figures appearing in our books of accounts are as under:

Financial Year	Cumulative RA as per Books (Rs. Cr)	Provisional RA As per DERC (Rs. Cr)	Difference (Rs. Cr)
09-10	1016	725	-291
10-11	2172	1604	-568
11-12	3954	3060	-894
12-13	4712	3376	-1336
13-14	5146	3351	-1795
14-15	5358	3194	-2164
15-16	4720	2454	-2266
16-17	4574	2395	-2179
17-18	4400	2255	-2145
18-19	4579	1890	-2689
19-20	5,222	1763	-3459
20-21	5,512	--	Yet to be trued up
21-22	5,842	--	Yet to be trued up

It may be appreciated that the regulatory asset is present for more than 10 years hence recovery of the high-accumulated revenue gap continues to remain a major concern, given that there is no clear roadmap stipulated for assured recovery of the same. This is the outcome

of non-cost reflective in past and hence needs to be addressed immediately; as the situation has reached at alarming proportions making financial condition of the company fragile, which is evident from the following facts:-

- a) **Credit rating Agency warning:** Credit rating agency ICRA in its latest rating has also expressed its concerns on the liquidation prospects of regulatory assets which can have a negative impact on the sustenance of the current rating of Tata Power-DDL. Even a one notch down in credit rating from existing level will affect our interest rate substantially, thereby affecting the customers with a higher cost burden. Relevant extract from Rating perspective is reproduced below which clearly depicts that rating may be downgraded in case the regulatory asset is not timely liquidated. This could severely affect availability of funds and pricing of debt, which will further add burden on consumers.

Credit Challenges:

- (A) Substantial quantum of provisional/unapproved regulatory gap
- (B) Uncertainty regarding timing/period of recovery of RAs

- b) **Mobilizing Financing a Challenge:** Seeking finance against Regulatory Assets from lenders has now become virtually difficult as Regulatory scrutiny before grant of loan at financial institutions end has been made more stringent and prudent. More importantly the public sector banks have started not to come forward for funding of RA loans given the uncertainties involved in it which is increasing the cost of long term debts the rates of PSB's being on lower side as compared to private banks. Rising trend of Regulatory Assets, uncertainty about its liquidation plan, absence of cost reflective tariff and non-resolution of distribution related important issues are eroding our capacity to borrow any loans against regulatory assets. The bankers and financial institutions are reluctant to extend any further finance against such assets which have uncertainties associated with timeline and extent of realization and are hence demanding rate enhancements on already financed funds due to increased risk owing to "Uncertainty" and its "Creations going against statutory Provisions". With the balance license period of around seven (7) years, the situation may become more alarming as the financial institutions/banks may not be ready to fund the gap beyond 3-4 years. The situation is the same even for capex loans wherein the banks/FI's have started raising queries w.r.t the grant of loans for a period which falls beyond the licence expiry period.

c) **Uncertainty about liquidation** :The Hon'ble Commission in its Tariff Order dated July, 2012 introduced 8% Deficit Revenue Recovery Surcharge for the recovery of past cumulative Revenue Gap or Regulatory Assets and corresponding carrying cost and continued the same rate of 8% till now which (with passage of time and further accumulation of Regulatory assets) has become absolutely insufficient considering the accumulated quantum of Rs. 5,222 Cr as on 31st March,2020 as evident from the table given below:

Year	Regulatory Assets	DRRS Projected by DERC (Rs.)	DRRS Actual Trued up by DERC	Carrying cost as per DERC*	Difference	Carrying Cost as per Books of Accounts (Rs.)
FY 12-13	3376	284	237	358	-121	460
FY 13-14		416	391	377	13	507
FY 14-15		453	446	367	79	610
FY 15-16		499	473	316	157	542
FY 16-17			499	260	238	467
FY 17-18	2255	534	516	226	289	413
FY 18-19	1890	547	540	201	339	417
FY 19-20	1763	559	535	171	364	441
Total		3292	3637	2276	1358	3857

DRRS- Deficit Revenue Recovery Surcharge

From the above table, it can be seen that from FY 12-13 to FY 19-20, so far Deficit Revenue Recovery Surcharge @ 8% collected and trued up was Rs 3,637 Cr, whereas Carrying cost as per books is Rs 3,857 Cr upto FY 19-20. Thus, the DRRS is not even enough to meet the carrying cost which was the main objection of introducing the DRRS. With this, no actual liquidation of regulatory asset happening, it is just getting deferred and burden to consumers. The Hon'ble Commission hence needs to urgently revisit the determination and levy of current rate of 8% towards Deficit Revenue Recovery Surcharge which is only sufficient to service carrying cost obligation as per books of account and inadequate for liquidation of the principle amount. An upward revision of current DRRS @ 8% to at least 15% is required to address the real intent envisaged at the time of introduction of the same so that DRRS is not only able to cover carrying cost but also liquidates some portion of principle amount every year.

The Petitioner reiterate here that unless a certainty in the form of concrete liquidation plan is brought in the system, Bankers & financial Institutions are clearly showing reluctance to finance the regulatory assets.

d) **Mismatch in Regulatory assets figures:** Another uncertainty and challenge TPDDL is facing is the difference in figures of Regulatory Assets as depicted in Table above. The difference is mainly due to (i) Provisional true up of capitalization (ii) Rithala Power Plant related financial impact (iii) Pending implementation of various judgments pronounced by this Hon'ble Commission, APTEL and Supreme Court or pending adjudication of various matters before higher judicial forums.

The Regulatory assets claims thus vary in our books in contrast to the records of the Hon'ble Commission which does not accept or recognizes these factors affecting buildup of Regulatory Assets. This huge mismatch / difference is a cause of great concern and does not depict the correct state of affairs when we approach Lenders for loans against such regulatory assets.

6) Tariff Structure related issue

Based upon the guidelines set out in National Tariff Policy, 2016, the Hon'ble Commission's own tariff regulations, various research papers from renowned consulting firms like PWC etc. and in order to adopt prudent financial practices, a tariff rationalization exercise was undertaken by this Hon'ble Commission during designing the electricity tariff as announced by Hon'ble Commission on 28.03.2018. The Hon'ble Commission has rightly conceived at that point of time that (a) fixed cost of DISCOM be recovered from fixed charges (b) variable cost from energy charges (c) cross subsidy should be minimized. This was also extremely necessary from **business sustainability** point of view. Accordingly, fixed charges for all category of consumers were increased and energy charges were reduced.

While increasing the fixed charges in FY 18-19 tariff order, it was thought prudent in line with the sector requirement that the rate of fixed charges be brought to the close of fixed charges of Discoms like O&M Expenses, Network creation to meet the energy demand supply, Fixed charge/capacity charges paid to Gencos/Transcos etc and energy should be close to variable expenses of Discoms i.e. fuel charges etc. This progressive step taken by Hon'ble DERC was an endeavour towards matching the cashflow of the distribution licensee with the monthly liability. Distribution licensee has to pay capacity charges and transmission charges to generation companies and transmission licensee based on the capacity contracted. This has no linkage with the actual power scheduled during any time period. Hon'ble DERC had published an approach paper on the subject matter before the finalisation of increase in fixed

charges to match the liability of the distribution licensee with the cashflow from tariff. Relevant extract from the approach paper is as follows:

"Ideally the fixed cost should be recovered through fixed charges and variable cost should be recovered through energy charges of the tariff respectively. However, the present retail tariff applicable in most of the states in India includes only a part of the fixed cost into recovery as fixed charges, whereas major portion of the fixed cost is recovered through energy charge component of the retail tariff. This kind of tariff structure leads to mismatch in the cash flow of the utilities as the Distribution Licensee have obligations to pay fixed monthly charges to GENCOs & TRANSCO's irrespective of the quantum of power procured besides their own fixed cost liabilities.

As the major part of fixed cost is recovered through energy charges and the monthly collection on account of energy charge is dependent on sales, which varies by more than 50% due to seasonal/weather conditions i.e., sales is maximum in Summer season & minimum in Winter season, therefore there is always a mismatch between the real fixed cost liability v/s the amount collected thereof through tariff.

.....

the Commission has analyzed the present cost and revenue component of the distribution licensees prevalent in the state of Delhi and it is observed from the ARR that total fixed cost in the ARR is 45% to 55% against revenue from fixed charges of 8% to 10% only. Whereas variable cost component in ARR is 45% to 55% against revenue from variable charges of 90% to 92%."

Contrary to this, while announcing the tariff order dated 31.07.2019 the aforesaid revision was rolled back/ reversed for large category of domestic consumers but corresponding energy charges in that category was kept low as against the energy charges fixed for tariff order FY 17-18 without assigning any reason for the rollback of increased fixed charges. However, in order to narrow the revenue gap there was marginal increase given in the energy charges applicable to high-end domestic consumers, commercial, industrial and public utility consumers etc. Such reduction in the fixed charges again in FY 19-20 and FY 20-21 tariff order is not in line with the principles published in the approach paper as well as the intent of tariff policy for determination of tariff and has resulted into further burden on the consumer with carrying cost on the increase in revenue gap during FY 20-21. As Covid-19 has been declared as a Pandemic and its consequent restrictions lead to sharp under recovery of fixed cost for FY 2020-21 due to lesser demand, there is major mismatch in the cash flow of the distribution licensee as part of capacity charge of transmission licensee and generation companies were supposed to be recovered with revenue from energy charges of the Consumers.

This reversal in fixed charges, now creating serious financial trouble to the Discom. This lowering of revenue from Commercial & Industrial consumers will further dent our financial position, as there would be less fixed cost recovery resulting into increase in Regulatory Assets. Consequently, it is requested to increase in the fixed charges in order to match the fixed costs towards power purchase costs, fixed assets etc. being paid by the distribution licensee on an annual basis.

7) Cross-Subsidisation In Tariff Structure

Cross subsidization: is the practice of charging higher prices to one type of consumers to artificially lower prices for another group. A product is receiving a cross-subsidy if it is priced below its average incremental cost, and a product is generating a cross-subsidy if it is priced above its per unit stand-alone costs. In context of electricity, it is the difference between the applicable average tariff of a consumer category and the cost of supply to that consumer category. It is said that the domestic consumers are cross-subsidised by industrial consumers. Cross subsidy for a particular category of customer can be computed as:

$$\text{Cross-subsidy} = \text{Cost to Serve} - \text{Average Tariff Realisation}$$

Regarding Cross subsidy, Clause 8.3 of the National Tariff Policy 2016 states as follows:

"8.3 Tariff design: Linkage of tariffs to cost of service

It has been widely recognised that rational and economic pricing of electricity can be one of the major tools for energy conservation and sustainable use of ground water resources.

In terms of the Section 61(g) of the Act, the Appropriate Commission shall be guided by the objective that the tariff progressively reflects the efficient and prudent cost of supply of electricity. The State Governments can give subsidy to the extent they consider appropriate as per the provisions of section 65 of the Act. **Direct subsidy is a better way to support the poorer categories of consumers than the mechanism of cross subsidizing the tariff across the board.** Subsidies should be targeted effectively and in transparent manner. As a substitute of cross subsidies, the State Government has the option of raising resources through mechanism of electricity duty and giving direct subsidies to only needy consumers. This is a better way of targeting subsidies effectively.

For achieving the objective that the tariff progressively reflects the cost of supply of electricity, the Appropriate Commission would notify a roadmap such that tariffs are brought within $\pm 20\%$ of the average cost of supply. The road map would also have intermediate milestones, based on the approach of a gradual reduction in cross subsidy

Following is the table depicting ABR, ACoS and Approved Power purchase cost for domestic category from FY 17-18 onwards:

As per Tariff Order					
FY	PPC per kwh	ACOS per kwh	ABR - Domestic	ABR / PPC	ABR / ACOS
FY 17-18	5.63	7.63	5.87	104%	77%
FY 18-19	5.19	7.34	5.42	104%	74%
FY 19-20	5.44	7.32	4.96	91%	68%
FY 20-21	5.34	7.40	4.73	89%	64%
FY 21-22	5.55	7.64	4.35	78%	57%

From the above table it is evident that ABR to ACoS has reduced from 77% in FY 17-18 to 57% in FY 21-22 (i.e. cross subsidy is increasing from 23% to 43%). Moreover, projected ABR in FY 21-22 is Rs 4.35/unit which is not even sufficient to meet projected power purchase cost at Rs. 5.55/unit by the Hon'ble Commission.

Thus, it is requested to the Hon'ble Commission to revise the tariff structure among different category of consumers to be within $\pm 20\%$ of the average cost of supply to for the particular consumer category in line with Tariff Policy.

8) Final Truing up of Capitalization based on physical verification

The Hon'ble Commission in its previous tariff orders has trued up ARR of the Petitioner based on provisional capitalization. The Hon'ble Commission in para no 3.24 of its Tariff Order for FY 2018-19 has stated that:

"3.24 Further, the Commission has appointed consultants for physical verification of the assets of the Petitioner. Therefore, the Commission is of the view that once the physical verification of the asset is finalized then the Commission will consider the impact of Return on Equity, Interest on Loans, Depreciation & De-capitalization at the time of final truing up of capitalization."

It is worth to mention that due to pending physical verification other components of ARR which are linked to capitalisation are also being allowed provisional, which again is causing effect on cash flow and leading to non-cost reflective tariff allowed by the Hon'ble Commission.

Therefore, it is requested to the Hon'ble Commission to do the final true of capitalization from FY 05-06 to FY 16-17 & FY 18-19 to FY 20-21 and allow the impact of Return on Capital Employed, Interest on Loans, Depreciation, De-capitalization, O&M expenses and incentive along with the carrying cost in the upcoming tariff order.

9) GAIL – Ship or Pay charges

After 31.03.2007, the obligation to procure power and, make suitable arrangements for the same was to be fulfilled by the Petitioner and the other Discoms in Delhi, in terms of this Hon'ble Delhi Commission's reassignment order dated 31.03.2007.

As a result of the same, Long Term demand-supply gap analysis was carried out. It was projected in the analysis that NCT of Delhi would continue to have significant demand supply deficits (shortfall) over the entire LT projection period.

Therefore, on 11.06.2007, the Petitioner issued a communication GoNCTD requesting the latter to grant approval to temporarily use 6 acres of land lying vacant with it at CENPEID, Sector 11, Rohini to set up Rithala CCPP.

On 08.01.2008, Hon'ble Supreme Court issued an Order in Writ Petition (Civil) No. 328 of 1999 titled as Power Crises in the NCT of Delhi vs. Union of India & Ors directing Discoms to take all necessary steps to ensure adequate supply of power. Thereafter, GoNCTD forwarded to the Petitioner NOC dated 23.11.2007 issued by DDA for establishment of Rithala CCPP in Sector 11, Rohini. The NOC noted that ownership of the land will continue to be that of GoNCTD.

On 09.05.2008, GoNCTD by its letter recommended that the Petitioner may be allowed to import the 108 MW second hand Gas Combine Cycle Power Plant along with associated equipment from China.

On 17.05.2008, the Petitioner issued a letter to Ld. Delhi Commission and intimated its intention to establish and operate the Rithala CCPP in terms of the relevant provisions of its Distribution License, Electricity Act, relevant regulations etc. The Petitioner also informed the Ld. Delhi Commission that necessary land use clearance from DDA was obtained and the environmental clearances from the competent authority was under process.

On 29.08.2008, the Petitioner issued a letter to MoP regarding gas allocation for 108 MW Combined Cycle Power Plant at Rithala.

Thereafter, necessary agreements for gas supply, transportation were executed including the Gas Transmission Agreement (GTA) dated 08.09.2008 with GAIL for transportation of KG D6 basin gas to the Petitioner's Generation Rithala Plant in Delhi.

The Ministry of Petroleum and Natural Gas (Ministry) issued a communication on 12.07.2010 wherein it directed that 'on the days that KG D6 production is not sufficient to cater to all the customers with firm allocations, pro rata cuts should be imposed on all firm customers. On 30.03.2011 Ministry issued another communication wherein it referred to its earlier letter dated 12.07.2010 and observed that there has been significant reduction in the production of natural gas from KG D6 fields, which has led to substantial cuts being imposed on customers. Hence, the Ministry applied pro rata cuts on the allocation.

Meanwhile On 04.09.2011, the Petitioner declared COD of the Rithala CCPP in combined cycle mode and on 24.10.2011, the Petitioner also filed Petition before the Ld. Delhi Commission seeking determination of provisional Generation Tariff for Rithala CCPP.

However, since the end of 2011, disputes arose between the Petitioner and GAIL since the Supply of gas to the Petitioner had been dwindling on account of Low production and Governmental intervention under Gas Utilization Policy of Government of India which gives less priority to power sector companies.

On 05.03.2012, the Petitioner issued separate letters, regarding additional gas allocation for the Petitioner's Rithala CCPP, to Ministry of Petroleum and Natural Gas, CEA and RIL.

The reduction in supply against the allocation had almost reached 45-50% and with those levels of gas supply, the Petitioner was not able to operate even one of the gas turbines at full load. Any further reduction in volumes could have led to further deterioration in the Plant Heat Rate and would make it impossible to operate the plant in an efficient manner.

Due to the constraints, the Petitioner wrote several letters dated 09.12.2011, 08.08.2012 & 06.09.2012 to GAIL for exemption from payment of 'Ship or Pay charges' On account of factors beyond the control of the Petitioner.

The Petitioner under the circumstances had no other alternative gas pipeline to transport the gas allocated to it except using the existing pipeline of GAIL. The said Gas Transportation Agreement mandates for imposition of fortnightly 'Ship-or-Pay Payment'

The Hon'ble PNGRB on 15.11.2012, took note of the substantial reduction in gas supplies and the consequential penalties being imposed by the transporters on the shippers / consumers, framed the PNGRB (Development of Model GTA) Guidelines, 2012 (Model GTA Guidelines) to address the situation. Clause 1(c)(v) of Schedule-A to the Guidelines specifically exclude Ship or Pay charges on account of 'quantities which have been reduced due to directions of Central / State Government or any Government agency which is beyond the control of shipper and transporter'.

In view of the Model GTA Guidelines, the Petitioner on 26.11.2012 requested GAIL not to charge Ship or Pay charges from the date of issuance of the said Guidelines, i.e. 15.11.2012. However, GAIL on 30.11.2012 refused the Petitioner's request and raised an invoice of Rs. 0.80 Cr in violation of the Model GTA Guidelines. Being constrained by this, the Petitioner challenged the demand raised by GAIL by filing a Complaint under Section 25 read with Section 12(b) of the PNGRB Act, 2006.

The GTA has a 'Force Majeure' clause which provides that an event arising on account of acts of the Government or compliance with such acts, directly affecting the ability of the shipper or the Transporter to perform its obligations under the Agreement shall be treated as a Force Majeure event and any failure or omission. The agreement, under clause 6.1 further deals with the transmission charges including ship or pay charges determination.

Despite specific request of the Petitioner through various communications to comply with the guidelines of the PNGRB, GAIL failed to take appropriate measures. The GAIL kept on demanding ship-or-pay charges without considering

any requests of THE PETITIONER and neither amended GTA nor complied with the Model GTA Guidelines, 2012 formulated by PNGRB.

On 08.04.2013, the Petitioner filed a complaint case before PNGRB (PNGRB 42/2013) against GAIL for the illegal invoices raised on the Petitioner. GAIL issued a 'Default Notice' on 13.04.2013 to the Petitioner and claimed an amount of Rs. 3.04 crores under the GTA and stated that the failure of payment would enable GAIL to invoke the letter of credit issued by the Petitioner.

The Petitioner's Complaint was heard by the PNGRB and on hearing both the parties, the PNGRB directed GAIL via order dated 23.04.2013 to not take any coercive or precipitate steps to enforce payment for invoices which are raised and outstanding after 15.11.2012.

At this juncture, in order to wriggle out of the interim orders passed by the PNGRB, GAIL filed Writ Petition (Civil) No. 3698/2013 before the High Court of Delhi on 22.05.2013 challenging the exercise of power by the PNGRB in framing the Model GTA Guidelines and other Guidelines. As a result, notice was issued on the Writ Petition and interim order was passed restraining PNGRB from passing any final orders on the Complaints against GAIL.

Impugned Order dated 11.09.2014 was passed by the Hon'ble High Court of Delhi in W.P. (C) No.3698/2013 inter alia holding that the provisions of the Model GTA Guidelines in as far as affecting the Ship or Pay charges which GAIL is entitled to collect from shippers under the Agreements entered into with the shippers and insofar as varying the Force Majeure clause in the said Agreements, has an impact on the transportation tariff and is in the nature of fixing the transportation rate and/or regulating the transportation rate and/or laying down the transportation tariff and the manner of determining such tariff. Hence, the High Court held the provisions of the Model GTA Guidelines, though issued by PNGRB but otherwise than by way of Regulations, to be bad. The Hon'ble Delhi High Court also directed that the Complaints filed against GAIL be disposed of by the PNGRB in terms of the findings in the impugned Order.

The Petitioner on 17.11.2014 challenged the judgment dated 11.09.2014 of the Hon'ble Delhi High Court before the Hon'ble Supreme Court in SLP (C) 31434/2014. Pursuant to the directions issued by the Hon'ble Supreme Court, the recovery of the ship or pay charges at

the moment is stayed. The matter is at the stage of final hearing before the Hon'ble Supreme Court.

Meanwhile on 31.08.2017 this Hon'ble Commission passed an Order disposing of the Petitions for determination of various costs of Rithala Plant such as Capital cost, depreciation etc.

On 03.10.2017, the Petitioner in view of the aforesaid Order, filed Petition No. 51 of 2017 before DERC seeking True Up for FY 2010-11 to FY 2016-17 and ARR for FY 2017-18. On 11.11.2019, DERC passed Order disposing of Petition No. 51 of 2017

Further it is noteworthy that in Petition 51/2017 before Hon'ble DERC for Rithala True-up, Petitioner categorically disclosed about the fact of aforesaid pending litigation before Hon'ble Supreme Court on liability qua Ship-or-Pay charges levied by GAIL on the Petitioner, which are reproduced herein below:

"3.57. It is worthwhile to bring to the notice if the Hon'ble Commission that the gas based generating stations of Delhi like Bawana (PPCL-III) have been claiming the full ship-or-pay charges including the taxes as per actuals from the distribution licensees. The Hon'ble commission is requested to allow the Ship-or-Pay charges based on the same principle. The Hon'ble Commission is further apprised that the Petitioner has filed a case in the Hon'ble Supreme Court against GAIL for the Ship-or-Pay charges claimed for the period Nov 2012 to Mar 2014. Based on the actual decision, the Petitioner shall claim charges for the remaining period based on actual liability incurred.

3.58. In view of the above, the petitioner requests the Hon'ble Commission to allow the Ship-or-Pay charges for the Petition FY 2012-2013 on actuals. The details of Ship-or-Pay charges as per above table. "

Therefore, the Petitioner requests this Hon'ble Commission to take cognizance of the sub-judice matter and the aforementioned facts. It is pertinent to mention that in case the matter is decided against the Petitioner and these demands become payable, the Hon'ble Commission is requested to allow the same in upcoming ARR/tariff proceedings under the generation tariff fuel cost along with any interest, if payable.

Further, the Petitioner would also like to mention the Supreme Court order in Civil Appeal No 4324 of 2015 & 43423 of 2015 of BSES Rajdhani/Yamuna Power Ltd Vs the Hon'ble Commission, where the Hon'ble Supreme Court has emphasised on the concept of truing up.

Relevant extract from the order reproduced below for reference:

52. 'Truing up' has been held by APTEL in SLDC v. GERC [2015 SCC Online APTEL (Para. 17)] to mean the adjustment of actual amounts incurred by the Licensee against the estimated/projected amounts determined under the ARR. Concept of 'truing up' has been dealt with in much detail by the APTEL in its judgment in NDPL v. DERC [2007 ELR (APTEL) 193] wherein it was held as under:

"60. Before parting with the judgment we are constrained to remark that the Commission has not properly understood the concept of truing up. While considering the Tariff Petition of the utility the Commission has to reasonably anticipate the Revenue required by a particular utility and such assessment should be based on practical considerations. ... The truing up exercise is meant (sic) to fill the gap between the actual expenses at the end of the year and anticipated expenses in the beginning of the year. When the utility gives its own statement of anticipated expenditure, the Commission has to accept the same except where the Commission has reasons to differ with the statement of the utility and records reasons thereof or where the Commission is able to suggest some method of reducing the anticipated expenditure. This process of restricting the claim of the utility by not allowing the reasonably anticipated expenditure and offering to do the needful in the truing up exercise is not prudence."

53. This view has been consistently followed by the APTEL in its subsequent judgments and we are in complete agreement with the above view of the APTEL. In our opinion, 'truing up' stage is not an opportunity for the DERC to rethink de novo on the basic principles, premises and issues involved in the initial projections of the revenue requirement of the licensee. 'Truing up' exercise cannot be done to retrospectively change the methodology/principles of tariff determination and reopening the original tariff determination order thereby setting the tariff determination process to a naught at 'trueup' stage.

55. Revision or redetermination of the tariff already determined by DERC on the pretext of prudence check and truing up would amount to amendment of the tariff order, which can be done only as per the provisions of subsection (6) of Section 64 of the 2003 Act within the period for which the Tariff Order was applicable. In our view, DERC cannot amend the tariff order for the period 01.04.2008 to 31.03.2010 in the guise of 'trueup' after the relevant financial year is over and the same is replaced by a subsequent tariff Order. This would amount to a retrospective revision of tariff when the relevant period for such tariff order is already over. Therefore, we hold that it is not permissible to amend the tariff order made under Section 64 of the 2003 Act during the 'truing up' exercise.

Though the Petitioner has made all efforts and has tried diligently to ensure a comprehensive Petition, it may be possible that some aspects/components/claims have not been dealt in detail and/or may have been inadvertently omitted. Such lack of detail/ omission, if any, is only inadvertent and ought not to be treated as a waiver of any entitlement. The Petitioner craves leave of this Hon'ble Commission and reserves its rights to supplement the present Petition with additional facts, additional affidavits, additional submissions and claims, if any. Nothing presented in the Petition should be treated as restricting, estopping, waiving or limiting the rights of the Petitioner to claims and entitlements which it is permitted to recover under law.

The filing of the Petition shall not be treated as curtailment of any right or claim of the Petitioner, which it is permitted to recover in terms of its License and Orders of the Hon'ble Commission, the Hon'ble APTEL (including the principle of parity / equality in treatment of DISCOMs but excluding the matters where the Hon'ble Tribunal has exclusively granted relief to the Petitioner only) and or any other proceedings relevant to the entitlement of the Petitioner;

The filing of the present Petition is without prejudice to the rights, objections, contentions of the Petitioner with regard to Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations, 2017 & The DERC (Business Plan Regulations) 2019. The filing , submission of the Petition shall not be treated as curtailment of any right or claim of the Petitioner, to challenge/ initiate appropriate legal action against any final order resulting

from this Petition which has been filed on the basis of the 2nd MYT Regulations, 3rd MYT Regulations read with the DERC Business Plan Regulation, 2017, and DERC Business Plan Regulation, 2019 as well as any orders/judgments of the Hon'ble Appellate Tribunal of Electricity, the Hon'ble High Court of Delhi, the Hon'ble Supreme Court of India as well as any other forum.

Prayer

In view of the above, the Petitioner respectfully prays that the Hon'ble Commission may be pleased to:

- a) **Admit the Petition:** Tata Power-DDL requests the Hon'ble Commission to kindly admit the petition for True up of FY 21-22. Any clarifications, additional information, details sought by the Hon'ble Commission shall be provided as and when directed by the Hon'ble Commission; and/or
- b) **Undertake prudence check and approve the True up of FY 2021-22**
- c) To device, a concrete plan for liquidation of Regulatory Assets of Rs 5,842 Cr (As per books of accounts till FY 21-22 based on the assumption that the Hon'ble Commission will true up Rithala, implementation of already decided issues by Hon'ble Commission/APTEL and finalization of capitalization related issue) preferably aimed to be liquidated by giving suitable increase in Deficit Revenue Recovery Surcharge (DRRS). For assistance TPDDL have suggested various level of DRRS % as given below for meeting the said objective:

Particulars	DRRS Billed	DRRS at difference % Level (Rs. Cr)	
		@ 12%	@ 15%
For FY 2021-22 at existing Tariff	507.33		
DRS at proposed level		760.99	951.24
Incremental amount in comparison to 8% DRRS		253.66	443.91
Expected years to liquidate the entire RA of Rs 5,842 Cr	Present surcharge has not been able to liquidate accumulated revenue gap in last 7 years	Present surcharge has not been able to liquidate accumulated revenue gap in last 7 years	Expected liquidation in FY 27-28 assuming no substantial increasing in power purchase cost and in line with National Tariff Policy guidelines.

From the above, it is very clear that liquidation of Regulatory Assets well within 7 years as laid down in National Tariff Policy, 2016 is possible only if DRRS rate increased to minimum 15%.

d) Allow the Petitioner for recovery additional payout of 7th Pay Commission through additional surcharge (which will be over and above all the current applicable surcharge) as deemed fit by the Hon'ble Commission; and/or

e) To restore fixed charges as announced in the Tariff Order dated 28th March, 2018 or else, increase energy charges in domestic category and make it equivalent to tariff order of FY 17-18 so that revenue gap could be reduced to some extent. This correction shall be the compliance of National Tariff Policy, 2016 and the Hon'ble Commission's own Approach Paper issued in Feb'2018. Further, this shall also reduce cross subsidy to some extent.

a) **Approve the final true up of Capitalization:** It is requested to the Hon'ble Commission to do the final true of capitalization from FY 05-06 to FY 16-17 & FY 18-19 to FY 20-21 and allow the impact of Return on Capital Employed, Interest on Loans, Depreciation, De-capitalization, O&M expenses and incentive along with the carrying cost

b) **Implement the orders, directions/issues decided in favour of the Petitioner,** in Appeals disposed by Hon'ble APTEL and the Hon'ble Commission, notwithstanding the fact that further appeal against the order has been preferred unless there is a specific stay order against such implementation.

c) In the event of any issues raised by the Petitioner in Appeal or Petitions referred above get adjudicated prior to issuance of the Tariff Order, by the Hon'ble APTEL/ Hon'ble High Court/ Hon'ble Supreme Court and the Hon'ble Commission, the impact of the same may be taken into consideration along with carrying cost while effecting Truing Up exercise; and/or

d) Exercise its inherent powers or powers of relaxation if any sought by the Petitioner or in cases where so deemed fit suo-moto by the Hon'ble Commission in the interest of determination of Tariff; and/or

- e) Allow the expenditure incurred and to be necessarily incurred as sought by the Petitioner to comply with various directions issued by the Hon'ble Commission and vide coming into force of the DERC Supply Code & Performance Standards Regulations 2017; and/or
- f) To give due consideration to the issues enumerated above which have been represented through various letters, communications from time to time; and/or
- g) To allow any benefit of reduction from the Tariff determination/revision carried out by the Hon'ble Commission for Delhi Gencos, and Delhi Transco Limited; and/or
- h) To approve Green Tariff, modify the TOD mechanism and notify the same for winter months

Any other order(s) it may deem fit.

Tata Power Delhi Distribution Limited



Petitioner

New Delhi

A1. Actual Performance Review

A1. 1. Operational Review

A snap shot of the Operation Review of the Petitioner is given below:

A) Technical Improvements

i) Peak Demand

Table 1: Unrestricted Peak Demand (MW) From FY 17-18 to FY 21-22

S No.	Particular	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
1	Unrestricted Peak Demand	1852	1967	2069	1854	2106

ii) Transformer failure

Table 2: Transformer failure rate w.r.t to installed capacity

S No.	Particular	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
1	Transformer failure rate	0.71%	1.09%	0.71%	1.02%	1.64%

iii) Augmentation / Maintenance of Network

Comparative information in relation to Augmentation & Maintenance of Network is given below:

Table 3: Augmentation & Maintenance details from FY 17-18 to FY 21-22

S No.	Particular	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
1	No. of Power Transformer	201	203*	205	212	215
2	EHV Capacity (MVA)	4,545	4,729	4,747	4,916	5,087
3	Number of Distribution Transformer	29,906	30,502	30,775	31,171	30,926
4	DT(MVA)	5,369	5,507	5,682	5,829	6,369

*Net of Addition and Removal of PTR

iv) Reliability Index

Month-wise reliability indices as per methodology approved by the Hon'ble Commission are tabulated as below:

a) SAIFI (Nos./annum) : System Average Interruption Frequency Index is given below:

Tata Power-DDL has been continuously improving the reliability of power supply by upgrading the network and deploying international best practices for maintenance. The effective network planning, construction & maintenance practices have resulted in drastic reduction of faults in the system thereby reducing the average interruptions experienced by a customer.

Table 4: Month wise System Average Interruption frequency index (Nos./annum)

S No.	Particular	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
1	April	0.197	0.164	0.252	0.140	0.148
2	May	0.263	0.149	0.233	0.251	0.185
3	June	0.289	0.176	0.330	0.167	0.264
4	July	0.220	0.193	0.239	0.149	0.179
5	August	0.241	0.189	0.253	0.206	0.194
6	September	0.188	0.168	0.196	0.131	0.123
7	October	0.131	0.087	0.164	0.115	0.128
8	November	0.121	0.084	0.097	0.105	0.079
9	December	0.155	0.084	0.119	0.134	0.112
10	January	0.140	0.127	0.127	0.146	0.126
11	February	0.122	0.101	0.097	0.131	0.105
12	March	0.157	0.104	0.159	0.162	0.111
	For the year	2.224	1.626	2.267	1.837	1.754

b) SAIDI (Hours/annum): System Average Interruption Duration Index is given below:

Tata Power-DDL has been continuously improving the reliability of power supply through state of the art operational technologies such as ADMS, GIS, DA, GSAS, process improvements and trainings.

The effective utilization of Operational Technologies has helped in reducing the time for restoration of power supply and thus improving the average duration of interruption experienced by a customer.

Table 5: Month wise System Average Interruption Duration Index (Hours/annum)

S No.	Particular	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
1	April	0.185	0.190	0.219	0.073	0.089
2	May	0.210	0.128	0.158	0.172	0.089
3	June	0.298	0.183	0.235	0.107	0.163
4	July	0.191	0.205	0.166	0.070	0.088
5	August	0.207	0.188	0.193	0.105	0.103
6	September	0.181	0.175	0.133	0.071	0.059
7	October	0.131	0.077	0.137	0.062	0.078
8	November	0.107	0.075	0.067	0.066	0.036
9	December	0.170	0.088	0.072	0.084	0.074
10	January	0.162	0.152	0.083	0.082	0.075
11	February	0.103	0.148	0.064	0.072	0.059
12	March	0.155	0.089	0.111	0.090	0.064
	For the year	2.100	1.698	1.638	1.054	0.977

c) MAIFI : Month wise information in respect to Momentary Average Interruption Frequency Index is given below:

Table 6: Month wise information is given below:

S No.	Particular	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
1	April	0.005	0.002	0.003	0.003	0.002
2	May	0.005	0.001	0.010	0.001	0.002
3	June	0.003	0.002	0.006	0.001	0.003
4	July	0.005	0.002	0.002	0.004	0.009
5	August	0.004	-	0.004	0.002	0.004
6	September	0.001	0.004	0.002	0.001	0.002
7	October	0.001	-	0.007	0.005	0.003
8	November	0.001	-	-	0.004	-
9	December	-	0.003	-	0.001	0.002
10	January	0.005	0.001	0.001	0.006	0.004
11	February	-	-	-	-	0.002
12	March	0.012	0.001	0.008	0.001	0.001
	For the year	0.041	0.018	0.043	0.029	0.035

- v) **Performance Parameters** - A snapshot of other performance parameters As per DERC Performance Standard Regulation, 2017 is given below:

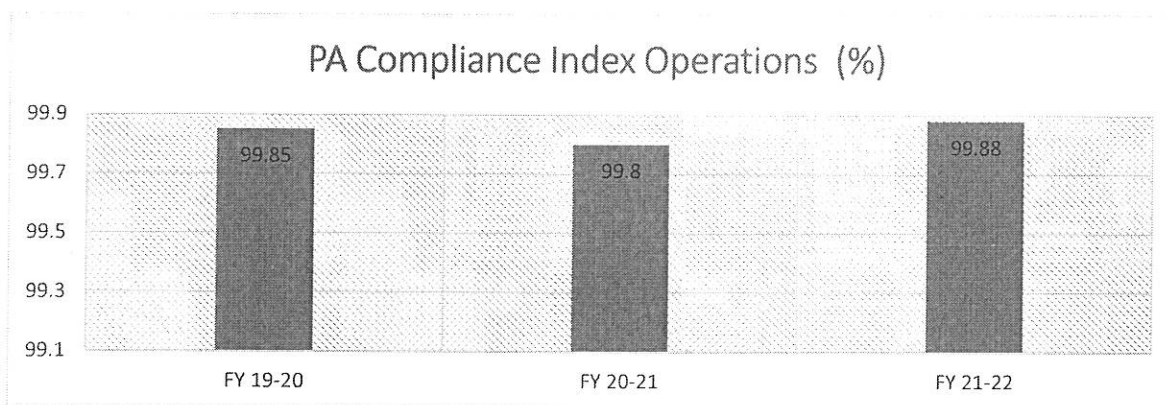
S No.	Service Area	Overall Standards of Performance	Total Cases Received/ Reported (A)	Complaints Attended		Performance achieved (%) (C) (FY 21-22)
				Within Specified Time	Beyond specified time	
1	Power Supply Failure					
(i)	Continuous power failure affecting individual consumer and group of consumer upto 100 connected at Low voltage supply, excluding the failure where distribution transformer requires replacement.	At least 95% calls received should be rectified within prescribed time limits under Schedule-1	291,698	291,584	114	99.96
(ii)	Continuous power failure affecting more than 100 consumers connected at Low voltage supply excluding the failure where distribution transformer requires replacement.		92,743	92,450	293	99.68
(iii)	Continuous power supply failure requiring replacement of distribution transformer.		623	620	3	99.52
(iv)	Continuous power failure affecting consumers connected through High Voltage Distribution System (HVDS) and not covered under (i) & (ii) above		152,855	152,675	180	99.88
(v)	Continuous scheduled power outages		6,956	6,853	103	98.52
(vi)	Replacement of burnt meter or stolen meter		4263	4261	2	99.95
Period of scheduled outage						
2	Maximum duration in a single stretch	At least 95% of cases resolved within time limit	7,124	7,118	5	99.92
	Restoration of supply by 6:00 PM		7,124	7,097	27	99.62
3	Faults in street light maintained by the Licensee	At least 90% cases should be complied within prescribed time limits	195,264	195,131	133	99.93
Reliability Indices						
	SAIFI	To be laid down by the	1.754			

S No.	Service Area	Overall Standards of Performance	Total Cases Received/ Reported (A)	Complaints Attended		Performance achieved (%) (C) (FY 21-22)
				Within Specified Time	Beyond specified time	
4	SAIDI	Commission based on the targets proposed by the Licensees	0.977			
	CAIDI		0.557			
5	Frequency variation	To maintain supply frequency within range as per IEGC	-	-	-	-
6	Voltage imbalance	Maximum of 3% at point of commencement of supply	-	-	-	-
7	Percentage billing mistakes*#	Shall not exceeding 0.2%	14,589	14,604	12	0.04

*There is gap between total cases received and corresponding complaints attended during the year due to carry forward of unattended cases to next year.

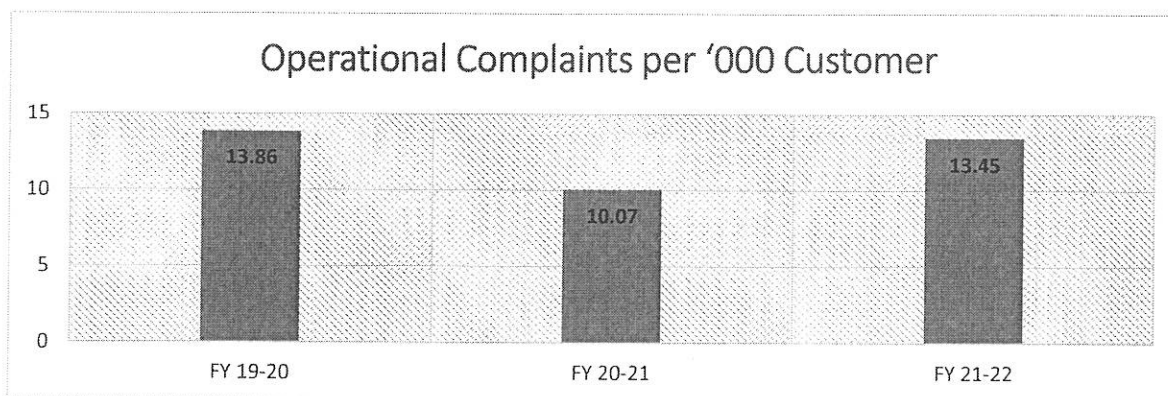
#There are opening cases being attended during the year. Similarly cases exist being received/ reported during the year but carried forward to next year.

PA Compliance Index Operations – Performance Assurance (PA) index is the compliance to the timelines defined by DERC for rectification of the technical faults affecting power supply. Tata Power-DDL has consistently over achieved the DERC Performance Standards for supply of Power. Introduction of operational technologies such as ADMS, GIS, DA, GSAS, FFA has enabled in sustaining the performance by bringing process integration and enhancing overall efficiency.



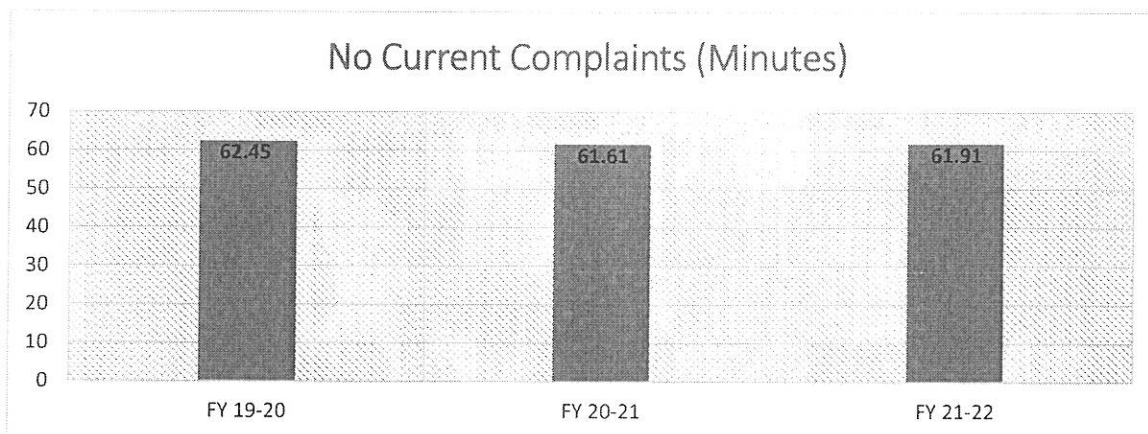
Operational Complaints per '000 Customer represents the average technical complaints (related to power supply) received per month for every 1000 customers.

These complaints can be due to localized or individual faults. Regular maintenance at the 11 kV & LT network (including revamping of service lines & distribution boxes) is done for improving last mile connectivity due to which there has been a continuous reduction in the fault.

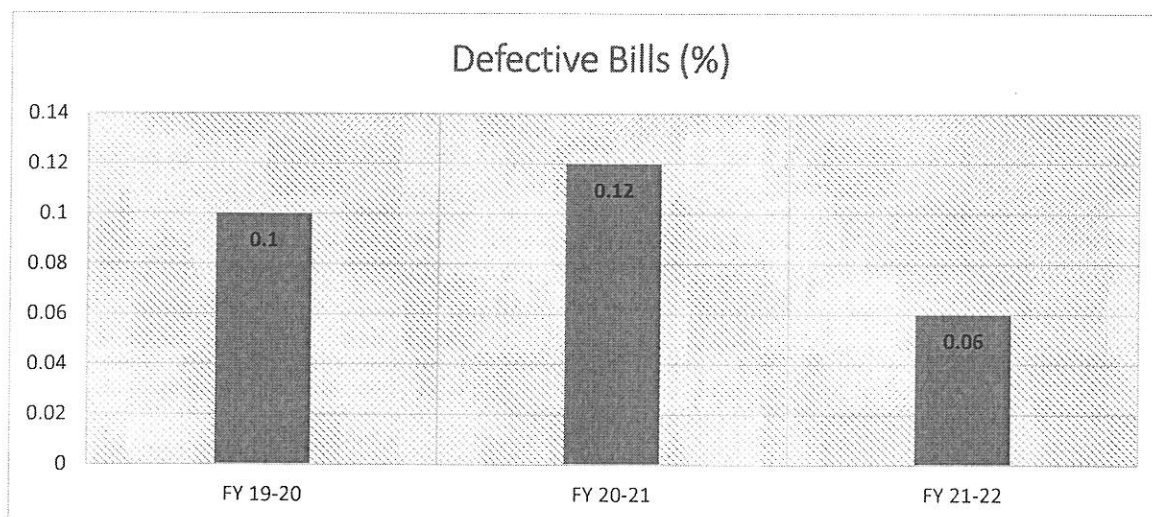


No Current Complaint MTTR (Mean Time to Repair) reflects the average time taken for restoration of power supply.

No Current Complaints (NCC) are the customer complaints related to Power Supply received at the call center. There has been a continuous reduction in the time for attending NCC with the utilization of Innovative Operational technologies such as FFA, ADMS, DA, RTCFI.

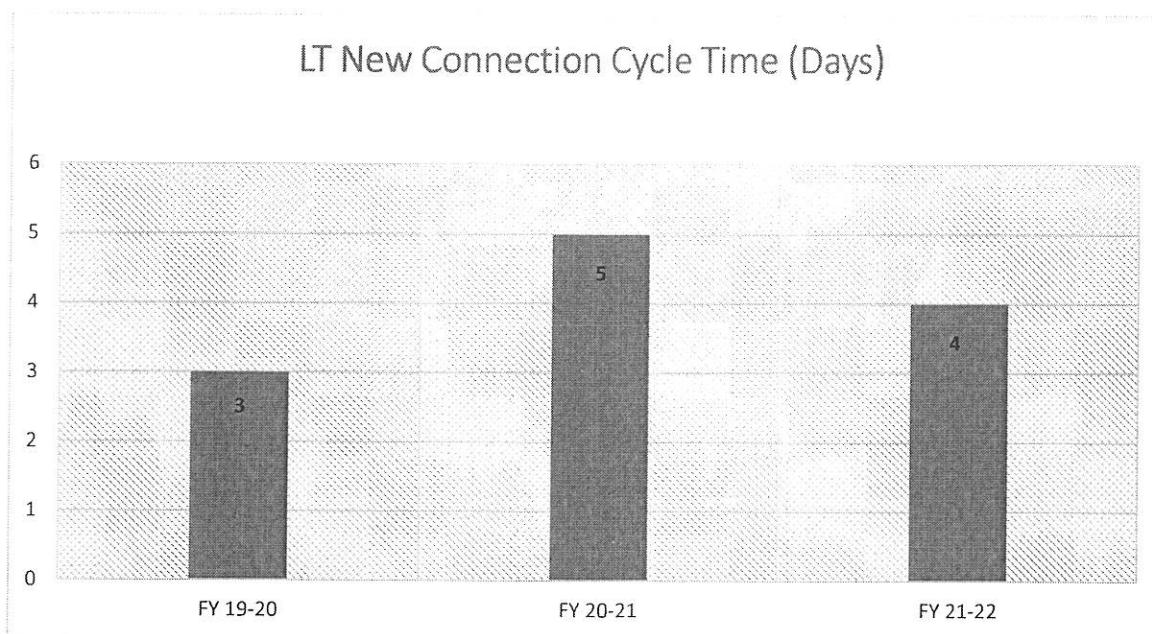


Defective Bills With stringent Reading Quality and Billing Check available in the Reading & Billing process, it is ensured that the Bills being sent to customers are error free. The error is also on account of manual reading process and the same shall get addressed with installation of Smart Meters.



LT New Connection Cycle Time (Days)

There has been continuous reduction in time taken for releasing the connection after completion of commercial formalities due to various process improvement initiative been taken like Online New Connection, Introduction of FFA, and introduction of two document scenario.



Customer Satisfaction relative to Comparators

While operating in a licensed area, customers of Tata Power-DDL do not have access to any other DISCOM. However, in CSAT Survey (external), customers are asked to provide feedback on services provided by other utilities (Gas, Water and Telecom) operating in our area. Based on the feedback provided, customers have rated Tata Power-DDL services as the best amongst other utilities.

CARE FOR OUR COMMUNITY/COMMUNITY RELATIONS

CORPORATE SOCIAL POSSIBILITY

Overview

The philosophy of Corporate Social Responsibility as practiced by Tata Group is a legacy of its founders. At Tata Power-DDL, rich heritage and the unmatched legacy of Tata Group for holistic development of underprivileged communities, societies & nation becomes the guiding force for adoption of community development initiatives. The community outreach programs, working on the lines of triple bottom line approach, aim to serve key communities in a systematic & planned way. The initiatives undertaken by the Social Impact Group at Tata Power DDL are categorized into heads (4E wise) namely: Education, Employability, Entrepreneurship and Environment.

For Tata Power DDL, improving the living conditions of the downtrodden, empowering the economically weaker and emancipating the socially underprivileged sections of society are the very foundation of its success. One of the unique selling points of the CSR initiatives at TATA Power DDL is the strong culture of employee volunteerism and participation in its initiatives and programs. The synergy between top level management, employees and volunteers make for a holistic team focused on the development of society and the community it serves. Societal Value Creation is an integral part of Tata Power-DDL 2.1 Lakshya 2023 which focusses on empowering 1 million slum consumers in licensed area.

Geographical Spread

The target communities cover all the inhabitants residing in 220+ JJ clusters and resettlement colonies, unauthorized colonies and villages falling under Tata Power-DDL's area of operation (North and North West Delhi) and other business development locations. These are inhabited by 2, 00,000 households/Jhuggi Jhopris which form the key community. These clusters are scattered and have minimal civic amenities. Majority of the residents are migrants who drifted from their native place to Delhi in search of better living and employment opportunities. The individuals residing in these clusters face basic problems of employment, health, hygiene, education and infrastructure. The analysis of poverty levels of these areas reveal that majority of the population is from the Below Poverty Line (BPL) category, which reflect the deprivation and vulnerability of these people. A demographic profiling & Socio Economic survey showed

that these residents are illiterate and do not have access to potable water, health facilities and skill development training which act as a barrier in their path of development. These clusters also have a very high representation of SC/ST communities that further emphasizes on the need for inducing various developmental initiatives for underserved communities.

A) UNNATI

Women Literacy Centre

A large section of the female populace residing in JJ clusters of North and North-West Delhi are illiterate and never had the opportunity to enroll themselves in schools and colleges. Tata Power-DDL identified this concern as one of the intervention areas and started the Women Literacy Program in 2006-07. Under this program, an educated woman from the community is identified as an instructor and her house serves as the classroom. The classroom is equipped with a computer having a built-in speech-based learning software provided by Tata Consultancy Services (TCS), a Hindi newspaper, small library facility, a blackboard, display charts and stationary items to support the instructor.

Along with imparting Functional literacy, the beneficiaries are also given awareness sessions on health issues, sanitation and safety. The timeline of the module is six months and the duration of classes is 1.5 to 2 hours each day, six days a week. This way each Centre imparts functional literacy to 60 women in a year. The program has seen great success over the years. They can now read, write, travel on their own, make their own signatures instead of a thumbprint, operate their bank account and can even help their children in studies. This program also empowers these women financially as many choose to become instructors after completing the functional literacy course. Exams are conducted to measure the competency and efficiency of the WLC beneficiaries after which a certificate is provided to each beneficiary in which their grades are declared. Therefore, it creates a sense of achievement and satisfaction to beneficiaries within their community. The program with an initial strength of only 2 WLCs has grown to 350 WLCs today and in FY 21-22, 22843 beneficiaries were targeted.

ABHA

Many beneficiaries of WLCs post completion of the functional literacy course are recruited as ABHA (brand ambassadors) in their respective communities wherein they promote and sensitize communities about various CSR programs like vocational training, free health services through mobile dispensaries, scholarship program, etc. ABHAs assist the community in availing benefits of Tata Power-DDL's CSR initiatives and work as first consumer-contact points. Currently 841 women are designated as ABHAs and are working dedicatedly in the community. Monthly sessions are organized for regular monitoring and capacity building of associated ABHAs. ABHA Program has benefitted 3412 community women till FY 2021-2022.

Entrepreneurship Development Program

The Entrepreneurship Development Program (EDP) was started in 2015, to provide avenues of financial autonomy to our female beneficiaries. The objective of the program was to develop a community platform for women by forming their Self-Help Groups (SHGs), link them to financial institutions like banks and explore different livelihood opportunities for them based on their skills and interests. Till FY 22, more than 200 SHGs have been trained in various trades like face mask preparation, Hand sanitizers packaging, Jute- based products, sanitary napkins packaging, Macramé work, home décor items, chocolate making, soft toys making, bangle making, etc.

Through these small ventures, women have started earning in the range of Rs. 5000 to Rs. 8000/- per month. At the expansion stage, these women are also being given knowledge and skills regarding marketing strategies. In order to promote their products on the external platform, various exhibition-cum-sale units have been organized by SHG Women and as a result, a lot of orders for various SHG products were received from different corporates. The products were also highly appreciated for their make and quality at these events. Recently, the groups have also started receiving orders from big organizations like Vistara Airlines, Parishodna, TAJ Hotels, TCS, etc. Many of the women entrepreneurs have improved their lives through this program and have also developed confidence in themselves to prosper in life. This will not only provide them with opportunities to earn but will also help them to improve their quality of life.

Vocational Training Centre

Vocational Training Centre (VTCs) were set up to provide livelihood opportunities to unemployed youth & school drop-outs enabling them to become employable and earn a living. Tata Power-DDL runs 20 such Centres and 1 special Centre for differently abled known as Shad Training Centre. All these VTCs are located in proximity to the communities to ensure ease of access to the beneficiaries especially women. Training in various vocations like computers, electrician, stitching, tailoring, beautician, retail chain, office assistant, hospitality management etc. is given at these Centres. These courses are selected as per need assessment surveys carried out by our NGO partners. All the vocations provide high placement prospects to the beneficiaries and also enable them to start their own ventures. 6626 youth pursued various courses at our VT Centre in the last Financial Year (2021-2022).

Tutorial Classes

The socio-economic status of the families residing in our JJ clusters proves to be an obstacle in imparting quality education to their wards. Poor quality education, lack of infrastructure within schools and a disorganized evaluation system, all lead to loss of interest in studies adding to the dropout rate. After voluntarily dropping out of the mainstream education system, these wards who are still in their teens, either get entrapped in anti-social activities or start working in order to support their families. These teens are underpaid, and are vulnerable to various addictions. This aggravates the problem of child labour leading to exploitation at their workplaces. Tutorial classes are provided to school-going students of standard I-X wherein they receive free supplementary education. A qualified teacher is appointed who helps the students complete their homework and solve general queries regarding various subjects like Mathematics, English, Science, etc.

B) UJJWAL

Education: ROSHNI- Soft Skill Training for Girls

Often girls from underserved communities lack the opportunity and guidance required during their formative years, due to various cultural and social barriers. In order to bridge this gap, a soft skills training program was specifically designed for adolescent girls. The Roshni

Foundation & Academic support program focus extensively on Life Skills Training, ability to interact with people, demonstrate pleasing demeanour, ability to put forward own opinion before others, ability to give speech in public, oriented towards goal and basic written English skills, spoken English, Grammatical errors, Exam preparation tips, Time management awareness of college admission process imparted by professional Trainers. With the impact of the program and based on the self-evaluation, more than 70% have reported higher confidence and a significant number of Roshni beneficiaries are now pursuing higher education from University of Delhi Colleges, Diploma of Air Hostess from Franklin Institute. 5212 students from 17 Govt. schools benefitted from the skill development program.

Education: Meri Paatshala

Tata Power-DDL "Meri Pathshala" program started in FY 2019-20 with the objective to bring every underprivileged out-of-school child into formal schooling. Under the program, Tata Power-DDL supports Delhi government by providing quality education to out-of-school children of 10 STCs (Special Training Centre) every year for 5 years in terms of Digital Class Rooms, Education & Stationery kits, school uniforms & shoes, indoor and outdoor sports items, graffiti works in the (STC) class rooms and conducting motivational sessions, ice breaking & educational games, fun and outdoor activities etc. by Professional SIG team and other volunteers from different departments. This program benefitted 640 students of 20 STCs in FY 21-22.

BPS Level Employability Training

Tata Power- DDL in association with Tata Consultancy Services (TCS) organizes BPS-level Employability Training along with facilitation for employment to the graduate beneficiaries of underprivileged communities. In FY 21-22, 44 beneficiaries were covered as part of the TCS Employability Training.

Employability: Scholarship for the students pursuing professional courses

Under the ambit of Employability, Tata Power-DDL started distributing scholarship to students pursuing various professional courses. The SC/ST students are selected on means-cum-need basis after accepting recommendations from the Principals of the respective Government Institutions and are nominated by the Principals of respective Institutions in our operational

area. They are provided financial assistance to meet their annual tuition fee and lab charges etc. Tata Power-DDL also offers Internship / Industrial training to these students to meet their subject curriculum which gives them some practical exposure in various departments of the company and increases their chances of employability after completion of their respective degree course. Over 7000 students pursuing technical & professional courses like ITI, Diploma, Engineering, Graduation & post-graduation courses from reputed Technical Institutions and university colleges have been supported since 2007. 737 students of AA community were awarded scholarships in the FY 21-22.

Employability: Mentor Mentee Program for ITI Students

The 4th Phase of Mentor-Mentee program for the ITI students under the Tata Affirmative Action Program has been successfully carried out in the year 2021-22, wherein students from ITI's pursuing different trades were mentored by 51 employees (mentors) of Tata Power-DDL throughout their academic session. 163 students (mentees) from 4 ITI's (ITI Jahangirpuri, ITI Dheerpur & ITI Mangolpuri & ITI Narela) were benefitted through the Mentor-Mentee program in FY 21- 22.

Entrepreneurship: Support to AA Vendors

Tata Power-DDL shares its expectations with the identified/potential AA vendors for providing goods & services and does necessary handholding/development to groom them. One dedicated resource from Contracts department looks after acquisition and development of AA vendor and also works as single point of contact for AA entrepreneurs/vendors. As a result, the range of products and services being procured from certain vendors are on the rise and number of vendor's touch base and business volume base have increased over the years. 13 AA vendors were associated with Tata Power DDL in the year 21-22.

Employment: Recruitment at Tata Power DDL

For campus interviews, such as Colleges/ Institutes/ Universities are chosen where AA community population is on the higher side. Further, relaxation in eligibility criteria is also given to AA candidates at the time of Recruitment and Pre-placement hands- on-training is also given to Polytechnic candidates. In FY 21-22, many AA beneficiaries have been given the opportunity to associate themselves with Tata Power-DDL and some of Affirmative Action (AA) program

beneficiaries have been enrolled on the payrolls of Tata Power-DDL after successfully clearing the aptitude tests and interview. They have joined the organization for different work profiles.

C) SANJEEVANI

Mobile Dispensary

Lack of sanitation and unhygienic living conditions of the residents of JJ Clusters have always been resulting in poor health indices. This adds to their already fragile age and inability to travel alone to hospitals/clinics. To overcome the challenges, Tata Power-DDL under its SIG-Sanjeevani program, has been running 4 Mobile Dispensaries for the benefit of the inhabitants residing in 220+ JJ Clusters, resettlement, unauthorized colonies and villages at their doorsteps by providing basic healthcare facilities, where there are no permanent health facilities / Mohalla clinics available nearby. The services include free consultation, medication and sensitization on various topics related to health and hygiene. The activities of Mobile Health Dispensaries covered two times a week and there are diversions to cover the aforesaid activities due to its wider approach and flexibility in terms of spatial area and population.

More than one Lakh people have been benefitted in the FY 2021-22 through the initiative. Apart from, focused sessions were taken up at JJ Clusters and Vocational Training-cum-Tutorial Centres, where awareness sessions on lifestyle diseases, sanitation, general cleanliness and personal hygiene were conducted by the Mobile Dispensary Doctors & Para medical team.

PURE: Purified RO Water at Economical Price (ATW Machine)/ Ultra Filtration Plant

Depleting water quality in the water sources including wells due to various factors including contamination due to industrial waste without proper treatment was a growing concern which predominantly affect the slum areas of Delhi, particularly JJ Clusters. While Delhi Jal Board was working to address the issue, it was also necessary to have multi- stakeholder engagement to collectively work in this direction. In order to address the challenges faced by JJ Cluster which were its neighbourhood community as well as low-end customers Tata Power-DDL has installed 97 Industrial RO Plants in the JJ clusters (slums), resettlement colonies, Government Educational Institutions and Delhi Metro stations for the benefit of the inhabitants, students and metro commuters. Also, 16 SHG Women are engaged for the day-to-day operations of the

RO Plants installed in the JJ clusters & Delhi Metro stations at 16 locations. The RO Plants having water purifying capacity of 500 LPH (Liter per Hour) directly benefitted 3.75 Lakh people every day. The initiative also provides two-pronged solutions. Firstly, it address the drinking water issue for the communities (slum dwellers from disadvantaged sections of society). Secondly, it provides a sustainable livelihood option for the Women Self Help group Members engaged for the day-to-day operations of the RO sites in JJ Clusters & Metro stations, earning their additional household income from each RO Unit.

Blood Donation Camp

Tata Power-DDL in association with Red Cross Society organizes blood donation camps wherein employees, family members and consumers contribute towards saving lives in distress. Being a corporate donor, Tata Power-DDL employee can avail facilities from Red Cross's blood bank through a doctor's prescription. Tata Power- DDL has received many awards by the Indian Red Cross society for its contributions.

Project Arogya

Our Health services so far has been providing basic healthcare facilities, include free consultation, medication and sensitization on various topics related to health and hygiene. It has been recognized by World Bank / UN / Government of India that preventive health care is more important in making the community healthy. Nutrition is one of the critical areas to eradicate morbidity, anaemia, mortality and stunting among the children of 0-5 years and pregnant women. Keeping the above aspect in thought, Social Impact Group started working towards preventive health care initiative among the community and launched the Arogya Project in Oct 2019 at one of our JJ Clusters Udham Singh Park, Wazirpur Industrial Area in association with the NGO Eduequest and support of the Abhas of the area. The objective of the project was to create awareness and facilitating desired services to bring every child and pregnant women out of the prevalence of Malnutrition.

Modality of the Program

The Arogya camps are organized once in a week by the doctor and para medical team of mobile dispensary, where the mothers and pregnant women are educated on food for them, children and babies through videos, charts and how to make healthy food with different type of recipes. They are also educated on the importance of food distributed from Aanganwadi. Most of the children are now attending the Aanganwadi for meal. The Abhas engaged in the project are also taking the children to the Aanganwadi. Apart from this, check-up on Blood Pressure, Blood sugar, measurement of weight and height, distribution of Vitamin D & Iron tablets to the children and pregnant women and taking regular follow up of the children and the women are done through the Abhas.

D) Club Enerji

In the present scenario, electricity demand is rising all over the world, more so in developing countries. To bridge the gap of demand and supply of power, it is imperative to ensure judicious usage of electricity consumption at domestic and commercial level. Considering the limited quantum of fossil fuels available, 'Electricity Saved is Electricity Generated' becomes the mantra for sustaining the growth and development. The need of hour is conservation and judicious use of electricity. To make a difference to the rampant power crises and the general lack of concern and awareness, years back a lamp was lit, to spread the light of awareness on Energy Conservation.

Club Enerji, is a unique initiative of Tata Power-DDL and is based on the maxim of 'Collaborating to Conserve'. Tata Power- DDL Club Enerji was formed in October 2004. It is a mass sensitization program to bring in attitudinal & behavioural changes among the residents of our distribution area. Every year, schools are selected for organizing sensitization sessions on the basis their willingness and commitment to support Tata Power-DDL's drive. The students of Club Enerji member schools have been sensitized through online and offline modes through-out the year 2021, on the topic of Energy Conservation, Air Pollution, Renewable Energy, Safety, Ethics, Health and Hygiene, through various sessions conducted by Team SIG and DMs/ZMs of Tata Power-DDL.

Under Club Enerji Phase-XIV **59,416 students** have been sensitized. Adhering covid-19 guidelines and limitations of the same the concept of decentralized Mini Urja Mela has been introduced in this FY where schools of same district have been called at a centre place to compete in various theme based competitions like Drawing Competition, Essay (Hindi & English) and Calligraphy (Hindi & English). However, due to new COVID-19 omicron variant we have completed left over districts through online mode. After the successful completion of all the Mini Urja Mela, Mega URJA MELA was organized on 23rd Feb, 2022 at CENPEID, Tata Power-DDL Learning Centre where winners of Mini Urja Mela have been invited to compete at state level. The theme of this year's URJA MELA was linked with **Energy Conservation Day 2021 i.e. making people aware of global warming and climate change and promote efforts towards saving energy resources.**

E) Harit Ek Pahel

Taking inspiration from the quote of Warren Buffet "Someone's sitting in the shade today because someone planted a tree long time ago" Tata Power-DDL initiated mega plantation drives called "Harit Ek Pahel". We planted around 30,000 saplings, in the year 2021-22. These saplings were planted at various schools, RWA's, Parks, employee residential areas and various office locations of Tata Power-DDL. The saplings planted were procured from private nurseries as well as the Forest Department. To achieve self-reliance, Tata Power-DDL is in the process of developing its own nurseries with a wide variety of saplings.

F) EMPLOYEE VOLUNTEERING

Tata Volunteering Week's 16th Edition was organized from 5th September to 7th October 2021. The theme for this year's edition was '**The Power to Change the World is in your Hand**'. The month long event displayed the power of collective action and how it can create ripples of change in the society. The 17th Edition of Tata Volunteering Week was held from 3rd March to 31st March 2022. The theme for TVW 17 was '**Be a Super Spreader of Smile**'. A total of 140 activities have been recorded. In FY 21-22, Tata Volunteering Week-16 and 17 were successfully conducted through collective efforts of all Tata Power-DDL employees, SLT members and our Business Associate employees. The year also witnessed active participation

of employees at different Business Development locations who came up with unique activities, various theme based sessions, Cleanliness drives, distribution of kits etc.










G) AWARDS AND RECOGNITION

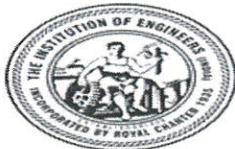






In FY 21-22, various awards & recognitions have been bestowed on Tata Power-DDL in the field of CSR.

- 1) Tata Power DDL bagged the Highest Participation Rate Award in Medium Category for clocking a total of 43045 hours during Tata Volunteering Week 16.
- 2) Tata Power-DDL won two prominent awards-
 - Platinum Award under the 'Best Country Award for Overall CSR Performance' category and
 - Silver Award for 'Best Community Programme' categories at the prestigious 13th Global CSR Awards.
- 3) Tata Power DDL Won ICC – Social Impact award for Promoting Gender Equality and Women Empowerment.

AWARDS AND RECOGNITIONS

Various awards and recognitions have been bestowed on the Company and its executives during the FY 21-22. Some of the awards and recognitions received by the company are as follows:-

	Tata Power Wins the JRD QV Award!
	Top 25 innovative companies award at CII Industrial Innovation Awards 2021 "Energy Efficient Unit" Award during the 22nd National Award Ceremony for Excellence in Energy Management 3R Awards 2021 (service-sub category: waste to worth)
	Highest Participation Rate Award in Tata Volunteering Week (TVW) 16
	CERT-In empanelment as an Information Security Auditing Organization
	Smart Grid Lab recognized as 'In-House R&D Unit' by Department of Scientific & Industrial Research (DSIR), Ministry of Science & Technology, Government of India
	'Best Electronics Security Company- Integrator' Award
	Global CSR Awards: Platinum Award under the 'Best Country Award for Overall CSR Performance' category Silver Award for 'Best Community Programme' category
	'Battery Storage Project of the Year' Award
	Gold at 2nd Edition of 'Green Urja and Energy Efficiency Award' Award for Promoting Gender Equality and Women Empowerment

	Tata Power-DDL wins Safety innovation award - 2021 from Institution Of Engineers (India)
	Tata Power-DDL secured the Runner-up position at 'GITA Global Technology Development Awards' 2021
	Platinum award at 11th EXCEED Occupational Health, Safety and Security 2021
	Tata InnoVista Award 2021 - Design Honour Category.
 The Institute of Chartered Accountants of India (Setup by an Act of Parliament)	Institute of Chartered Accountants of India Award for Excellence in Financial Reporting for the second consecutive year.
 India SMART UTILITY Week 2022 01 - 05 March 2022 New Delhi	ISGF 2022: Gold Award for Effective OT Cyber Security Implementation for Modern Grids & Asset Management Gold Award for Pole Mounted Battery Energy Storage System (BESS) Gold Award for Smart Technology (Electricity Distribution) Drain Valve Less Transformer Sanjeevni Award for Smart Technology (Electricity Distribution) at the India Smart Grid Forum Gold Award for Adoption of Disruptive Technology/Solution by a Utility - Intelligent Reactive Power Compensation & Control Platinum Award for its one-of-a-kind Submersible Distribution Transformer Substation
 Quality Circle Forum of India	Various accolades at International Convention on Quality Control Circles '21 at Hyderabad
	Tata Power-DDL wins various accolades at TATA Business Excellence Convention 2021 at Mumbai

Compliance to Directives

Chapter on Compliance to DERC Directives

#6.1 - The Commission directs the Petitioner to make timely payment of bills to all the Generating Companies and Transmission Utilities. No Late Payment Surcharge shall be allowed as a pass through in the ARR on account of delayed payments.

Compliance:

Tata Power-DDL has been complying with the said directive and making timely payment of bills /dues to Central & State Generating stations and Transmission utilities to the extent that they have been allowed by the Hon'ble Commission in its Tariff Orders to Tata Power-DDL.

#6.2 – The Petitioner shall directly deposit the amount of pension trust surcharge collected from the consumer as per the tariff schedule in the following bank account, of Pension trust:

1	A/C No.	10021675545
2	MICR No.	110002103
3	Bank	State Bank of India
4	IFSC Code	SBIN0004281
5	Name	DVB-ETBF-2002
6	Branch	Rajghat Power House, New Delhi - 110002

Compliance:

Tata Power-DDL is complying with the guideline issued by the Hon'ble Commission. Date wise payment break up has been as below:

Details of Payment made towards Pension Trust for FY 21-22	
Transaction Date	Amount (Rs. Cr)
07-May-21	19.08
07-Jun-21	20.46
07-Jul-21	24.10
07-Aug-21	30.31
07-Sep-21	33.49
07-Oct-21	34.17
08-Nov-21	32.33
07-Dec-21	36.53
07-Jan-22	34.89
07-Feb-22	32.52
07-Mar-22	29.35
07-Apr-22	28.43
Total Amount	355.66

#6.3- The Commission directs the Pension Trust to intimate the total amount collected through Pension Trust surcharge on quarterly basis by 15th day of end of each quarter.

Compliance:

Pertains to Pension Trust.

#6.4 - If the Petitioner purchases any expensive power to meet the demand during any time zone for which cheaper power has been regulated due to non-payment of dues, in such an eventuality, the cost of such expensive power purchases shall be restricted to the variable cost of regulated cheaper power to that extent at the time of true up.

Compliance:

Power supply to Tata Power-DDL has never been regulated by any Central & State Generating stations and Transmission utilities.

#6.5 - In case the power is regulated by DTL/Interstate Transmission Licensee due to non-payment- of their dues, in such case the transmission charges borne by the Petitioner shall also not be allowed.

Compliance:

Power supply to Tata Power-DDL has never been regulated by any Central & State Generating stations and Transmission utilities.

#6.6- The Commission vide its letter No. F.17(47)/Engg./DERC/2009-10/CF No. 2147/2956 dated 21/10/2009 has directed the Petitioner to ensure availability of power supply for meeting the demand. The Petitioner shall ensure that the electricity which could not be served due to any reason what-so-ever, shall not exceed 1% of the total energy supplied in units (kWh) in any particular month except in the case of force majeure events which are beyond the control of the Petitioner as per the provisions of above referred letter dated 21/10/2009.

Compliance:

The same is being complied and the energy which could not be served in FY 2021-22 was around 0.10% of the total demand.

#6.7- It is directed that the Petitioner shall not accept payment from its consumers at its own collection centres/mobile vans in cash towards electricity bill exceeding Rs 4,000/- except from blind consumers and for court settlement cases or any other cases specifically permitted by the Commission. The limit for accepting payment through cash by the consumers at designated scheduled commercial bank branches shall be Rs. 50,000/-. Violation of this directive shall attract penalty to the level of 10% of total Cash collection exceeding these limits.

Compliance:

Tata Power-DDL is complying with the said directive and has tied up with Scheduled Commercial bank - Yes Bank for accepting cash amount up to Rs. 50,000/- .

#6.8- The Commission directs the Petitioner to restrict the adjustment in units billed on account of delay in meter reading, raising of long duration provisional bills etc. to a maximum of 1% of total units billed. The adjustment in units billed shall be considered on a yearly basis. Further, the adjustment of Contra Entry, adjustment for Open Access consumers and adjustment on account of Provisional Billing related to period till two (2) months shall not be form the part of adjustment in units billed. Further, also the real adjustments/other adjustments shall be considered without sign change i.e. such adjustments either resulting into increase in revenue billed or decreased into revenue billed shall be considered on gross basis rather than net basis.

Compliance:

Tata Power-DDL has adhered to the said guideline issued by the Hon'ble Commission and restricted the adjustment in units billed on account of delay in meter reading, raising of long duration provisional bills etc. to less than 1% of total units billed for FY 2021-22.

#6.9 - The Commission directs the Petitioner to submit the statement of interest on all types of loans availed from various Banks/Financial institutions on an annual basis at the end of every Financial year. This statement shall be duly supported by certificates from every lending Bank/Financial institution for each loan, certifying the following:

- Opening balance of loan
- Loan disbursed during the year
- Repayment during the year
- Interest rates as applicable in accordance with the terms of sanction
- Additional interest if any levied on account of non-creation of required charge/not providing required security
- Interest charges levied and paid
- Penal charges levied and paid
- Processing charges and/or fees of any other kind as levied and paid as per the terms of sanction

This Statement and Certificate shall be submitted within 60 days from the end of the Financial Year.

Compliance:

Tata Power-DDL has complied with the directive and submitted the requisite details vide letter dated 27th May 2022.

#6.10 - The Commission further directs the Petitioner:

- a. To provide the information to the consumer through SMS on various items such as scheduled power outages, unscheduled power outages, Bill Amount, Due date and Maximum Demand during the month, etc. as directed by the Commission from time to time.

Compliance:

Tata Power-DDL is complying with the directive as well as directions issued vide letter dated 30th May 2018. Accordingly, Tata Power-DDL has submitted the said information for Q1 of FY 21-22 vide our letter dated 20th July 2021, for Q2 of FY 21-22 vide our letter dated 25th Oct 2021, for Q3 of FY 21-22 vide our letter dated 20th Jan 2022 and for Q4 of FY 21-22 vide our letter dated 20th Apr 2022.

b. To maintain toll free number for registration of electricity grievances and to submit the quarterly report.

Compliance:

Tata Power-DDL is complying with the directive as well as directions issued vide letter dated 30th May 2018. Accordingly, Tata Power-DDL has submitted the said information for Q1 of FY 21-22 vide our letter dated 20th July 2021, for Q2 of FY 21-22 vide our letter dated 25th Oct 2021, for Q3 of FY 21-22 vide our letter dated 20th Jan 2022 and for Q4 of FY 21-22 vide our letter dated 20th Apr 2022.

c. To conduct a safety audit and submit a compliance report within three months of the Tariff Order;

Compliance:

Tata Power-DDL has already complied with the guideline issued by the Hon'ble Commission. Tata Power-DDL has submitted the said report for FY 2020-21 vide letter dated 20th Apr 2022.

d. To carry out preventive maintenance as per schedule;

Compliance:

The preventive and condition based maintenance is being carried out as per defined Annual Maintenance Plan & Monthly maintenance schedule.

e. To submit the information in respect of Form 2.1 (a) as per revised format issued by the Commission to the utilities on monthly basis latest by 21st day of the following month;

Compliance:

Tata Power-DDL has submitted all the information in respect of Form 2.1 (a) as per the provided format by 21st of every month for FY 21-22.

f. To submit the annual energy audit report in respect of their network at HT level and above.

Compliance:

Tata Power-DDL has complied with the guideline issued by the Hon'ble Commission. The report for FY 2021-22 has been submitted on 17th May 2022.

g. To submit compliance report related to the findings of the Energy Audit conducted by the Commission within 30 days from the issuance of this Tariff Order.

Compliance:

The Hon'ble Commission has not shared any Energy Audit report with Tata Power-DDL in FY 2021-22.

h. To submit the Auditor's certificate in respect of Form 2.1(a) on quarterly basis within the next quarter;

Compliance:

Tata Power-DDL has complied with the guideline issued by the Hon'ble Commission and accordingly, has submitted the said information for Q1 of FY 21-22 vide our letter dated 7th Sep 2021, for Q2 of FY 21-22 vide our letter dated 9th Dec 2021, for Q3 of FY 21-22 vide our letter dated 24th Feb 2022 and for Q4 of FY 21-22 vide our letter dated 2nd June 2022.

i. To submit the details of network capacity as per the particulars specified for determination of O&M expenses on quarterly basis by the end of next month;

Compliance:

Tata Power-DDL has complied with the guideline issued by the Hon'ble Commission and submitted the said information. Accordingly, Tata Power-DDL has submitted the said information for Q1 of FY 21-22 vide our letter dated 15th July 2021, for Q2 of FY 21-22 vide our letter dated 25th Oct 2021, for Q3 of FY 21-22 vide our letter dated 31st Jan 2022 and for Q4 of FY 21-22 vide our letter dated 29th Apr 2022.

- j. To incorporate the following information in the annual audited financial statements:-
- i. Category-wise Revenue billed and collected,
 - ii. Category-wise breakup of regulatory and pension trust surcharge billed and collected,
 - iii. Category-wise PPAC billed and collected,
 - iv. Category- wise Electricity Duty billed and collected,
 - v. Category-wise subsidy passed on to the consumers during the financial year, if any,
 - vi. Category-wise details of the surcharge billed on account of ToD,
 - vii. Category-wise details of the rebate given on account of ToD,
 - viii. Street light incentive and material charges for street light maintenance,
 - ix. Direct expenses of other business,
 - x. Revenue billed on account of Own Consumption,
 - xi. Revenue collected on account of enforcement/theft cases,

Compliance:

Tata Power-DDL is adhering to the guideline issued by the Hon'ble Commission.

- k. To submit annual auditor certificate in respect of power purchase details of the previous year by 30th July of the next financial year considering normative rate of Banking Transactions as approved by the Commission. The power purchase invoices received upto April month of the next financial year but pertaining to the previous year only will be considered towards power purchase cost of the said financial year;

Compliance:

Tata Power-DDL is adhering to the guideline issued by the Hon'ble Commission and the same for FY 2021-22 was submitted vide our letter dated 18th July 2022.

l. To submit the reconciliation statement in respect of power purchase cost/Transmission cost on a quarterly basis with respective Generation/Transmission companies;

Compliance:

Tata Power-DDL is adhering to the guideline issued by the Hon'ble Commission and submitting the quarterly compliance reports. The said reports have been submitted vide our letters dated 19th Aug 2021 for Q1 of FY 21-22, vide our letter dated 21st Dec 2021 for Q2 of FY 21-22, vide our letter dated 11th Mar 2022 for Q3 of FY 21-22 and vide our letter dated 19th May 2022 for Q4 of FY 21-22.

m. To submit the status and validity of power purchase agreements on quarterly basis within 15 days of end of each quarter;

Compliance:

Tata Power-DDL has complied with the guideline issued by the Hon'ble Commission and submitted the said information for Q1 of FY 21-22 vide our email dated 9th July 2021, for Q2 of FY 21-22 vide our letter dated 6th Oct 2021, for Q3 of FY 21-22 vide our letter dated 13th Jan 2022 and for Q4 of FY 21-22 vide our letter dated 5th Apr 2022.

n. To strictly adhere to the guidelines on short-term power purchase/sale of power issued by the Commission from time to time and to take necessary steps to restrict the cost of power procured through short term contracts, except trading through Power Exchange & IDT, at Rs.5/kWh. In case the cost of power proposed to be procured exceeds the above ceiling limit, this may be brought to the notice of the Commission within 24 hours detailing the reasons or exceptional circumstances under which this has been done. In the absence of proper justification towards short term power purchase at a rate higher than the above ceiling rate (of Rs.5/kWh), the Commission reserves the right to restrict allowance of impact of such purchase on total short term power purchase not exceeding 10 Paisa/kWh during the financial year.

Compliance:

The same is being complied with. In case of the cost of power exceeding the ceiling limit, Hon'ble Commission is duly being informed of the same.

o. To raise the bills for their own consumption of all their installations including offices at zero tariff to the extent of the normative self-consumption approved by the Commission and exceeding the normative limit of self-consumption at Non-Domestic tariff for actual consumption recorded every month.

Compliance:

The same is being complied with as per the guideline issued by the Hon'ble Commission.

p. To submit the quarterly progress reports for the capital expenditure schemes being implemented within 15 days of the end of each quarter.

Compliance:

Tata Power-DDL is adhering to the guidelines and submitting the report.

q. To submit the actual details of capitalization for each quarter for the year within one month of the end of the quarter for consideration of the Commission. All information regarding capitalization of assets shall be furnished in the formats prescribed by the Commission, along with the requisite statutory clearances/certificates of the appropriate authority/Electrical Inspector, etc. as applicable.

Compliance:

Tata Power-DDL is complying with the guidelines by submitting details of capitalization on quarterly basis, however, a request was made vide our letter dated 29th Oct 2020 to the Hon'ble Commission to allow us a time span of 60 days after end of quarter, to submit the quarterly capitalization report.

r. To submit the status of installation of smart meters on quarterly basis within 15 days of end of each quarter.

Compliance:

Tata Power-DDL has complied with the guideline issued by the Hon'ble Commission and submitted the said information for Q1 of FY 21-22 vide our email dated 7th Jul 2021, for Q2 of

FY 21-22 vide our letter dated 13th Oct 2021, for Q3 of FY 21-22 vide our letter dated 5th Jan 2022 and for Q4 of FY 21-22 vide our letter dated 7th April 2022.

s. To submit the status of compliance of Renewable Purchase Obligation (RPO) on quarterly basis within 15 days of end of each quarter

Compliance:

Tata Power-DDL has complied with the guideline issued by the Hon'ble Commission and submitted the said information for Q1 of FY 21-22 vide our email dated 12th Jul 2021, Q2 of FY 21-22 vide our letter dated 12th Oct 2021, for Q3 of FY 21-22 vide our letter dated 13th Jan 2022 and for Q4 of FY 21-22 vide our letter dated 13th April 2022.

#6.11 - Save and except the penalty as specifically provided in these directives, in all other cases, the punishment for non-compliance of directions of the Commission shall be dealt as per the Section 142 of the Electricity Act, 2003.

Compliance:

Tata Power-DDL shall be adhering to the guideline issued by the Hon'ble Commission.

Impact for Prior Period Issues decided in favour of the Petitioner by the Hon'ble APTEL/the Hon'ble Commission not considered by the Hon'ble Commission:

There were certain issues which are squarely covered vide the Hon'ble APTEL judgments for past years, the Hon'ble Commission's own orders as well have not been implemented by the Hon'ble Commission while passing the tariff order on various pretexts, reasons. As the Tariff Petition for True-Up of FY 20-21 and ARR for FY 22-23 was filed on 30th November 2021 is yet to be trued up and disposed of by the Hon'ble Commission, the status of the following issues remain unimplemented. Accordingly, the Petitioner seeks to re-claim these unimplemented pending issues in the present petition as enumerated in below table:

Prior Period Issue	Impact (Principal) (Rs. Cr)	Appeal Reference
Re-determination of AT&C Losses	171.15	Appeal No. 246 of 2020
O&M Expenses for 2 nd Control Period	284.82	IA No. 1147 & 1144 of 2022 and IA No. 1153 & 1152 of 2022
Non-consideration of impact of increase in rate of Service Tax & Impact of service tax under Reverse Charge Mechanism	30.65	Appeal No. 213 of 2018
Disallowance of Other Expenses	1.83	Appeal No. 213 of 2018
Merit Order Dispatch Disallowance	24.50	Petition No. 10 of 2014 & Appeal No. 213 of 2018
Street Light Material Petition No. 4/ 2014	1.97	Petition No. 4/ 2014
Rithala Impact	394.86	Rithala Petition 51 of 2017
Rithala Refinance incentive	0.62	Rithala Petition 51 of 2017
Reversal of Efficiency Factor FY 15-16	19.69	Review Petition 30 of 2018 (BRPL)
Wrong reversal of material cost incurred towards maintenance of street light for the Years 2010-2011 and 2011-12	7.48	Appeal No. 301 of 2015

As stated above, the Petitioner is re-submitting its prior period claims as follows:

Re-determination of AT&C Losses & O&M Expenses for 2nd Control Period

The Hon'ble Commission was bound in terms of its Compliance order dated 04.02.2021 rendered in Appeal 213/2018 proceedings at the Hon'ble APTEL to give effect to revision of AT&C loss trajectory for the years FY 2012-13 to FY 2016-17. While the Petitioner was awaiting the implementation of the said revision in the tariff order for FY 2021-22 and True up for FY 2019-20, the Hon'ble Commission in violation of its own compliance order, undertaking furnished to the Hon'ble APTEL (in Appeal 213/2018 proceedings) unilaterally, arbitrarily reduced the AT&C incentives and also revised the O&M expenses of the Petitioner for the years FY 2012-13 to FY 2016-2017 on flawed approach, reasoning. The Hon'ble Commission passed an order dated 29.09.2021 modifying its earlier compliance order dated 04.02.2021 on the said compliance of issues. The relevant extracts of the Hon'ble Commission from tariff order dated 30.09.2021 for FY 2021-22 are –

"3.17 Hon'ble APTEL issued its Judgement in EP 5 of 2021 on 26.07.2021 directing the Commission to consider the issues favoring the Petitioner in its judgment in Appeal 246 of 2014 by way of Execution Petition 5 of 2021 since the issues held in favour of the Petitioner have not been modified or stayed by the Hon'ble Supreme Court in spite of Civil Appeal being filed by the Commission.

3.18 The Commission modified its Compliance order dated 4/02/2021 by way of an Order dated

29.09.2021 and revised the reduction in AT&C Loss trajectory by 0.87% instead of 0.50% with reasons detailed in the said Order.

3.19 Accordingly, the Commission has revised the AT&C Loss trajectory as follows:"

FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
15.325%	14.46%	13.60%	12.73%	11.87%	11.00%

Following is the summary of AT&C amount claimed by the Petitioner and allowed by Hon'ble Commission (Rs. Cr)

Particulars	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Amount Sought by the Petitioner in true-up FY 19-20	50.62	31.83	33.18	35.68	36.81
Amount Allowed by Commission in Sep'21 Tariff Order	24.67	4.30	3.64	-2.88	-12.76
Differential amount sought now	25.95	27.53	29.54	38.56	49.57

Therefore, it is requested to the Hon'ble Commission to allow balance amount of Rs. 171.15 Cr along with carrying cost on account of AT&C re-determination.

On the contrary, instead of allowing rightful claim of AT&C Incentive, the Hon'ble Commission revised the O&M expenses for the years FY 2012-13 to FY 2016-17. The relevant extracts of the Hon'ble Commission from tariff order dated 30.09.2021 for FY 2021-22 is reproduced below:

"3.22 In view of implementation of the Judgment in Appeal no. 246 of 2014, the Commission has also revisited the O&M expenses as earlier re-determined by the Commission in view of the judgment in Appeal no. 171 of 2012 in its tariff order dated 29.09.2015 to bring them to normative basis in accordance with the directions of Hon'ble APTEL.

3.23 Accordingly, the Commission has revised the O&M expenses for FY 2012-13 to FY 2016-17 with the norms as applied in the first MYT Control period considering the escalation in Employee and A&G Expenses at 8% per annum and the k factor at 2.81% for the purpose of computation of the R&M expenses, as follows:

Table 3. 5: Revised the O&M expenses for FY 2012-13 to FY 2016-17

Particulars	FY 11-12 (Base Year)	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
Employee Expenses (Net of Capitalisation)	189.40	204.55	220.92	238.59	257.68	278.29
A&G Expenses	39.57	42.74	46.15	49.85	53.83	58.14
R&M Expenses	84.40	92.92	97.36	102.21	110.64	120.00
Total O&M Expenses now Approved	313.37	340.21	364.43	390.65	422.15	456.43
O&M Already approved in Tariff orders		392.67	415.05	440.41	475.61	534.95
To be allowed/(recovered)		52.46	50.62	49.76	53.46	78.52

The Petitioner is of the considered view that the Hon'ble Commission's said findings in the order dated 29.09.2021 modification order and the Tariff Order dated 30.09.2021 are illegal and likely to be interfered in the Appeal preferred by Petitioner under section 111 of the Electricity Act, 2003 before the Hon'ble APTEL against the Tariff order dated 30.09.2021 and order dated 29.09.2021.

In terms of the findings of the Hon'ble Commission as indicated above revising the O&M expenses for the period FY 2012-13 to FY 2016-17, the Petitioner seeks the Hon'ble Commission to revisit its findings and give sanctity to the issue in line with its undertaking, compliance order furnished to Hon'ble APTEL in Appeal 213/2018.

Further as per the Hon'ble APTEL order's dated 24.05.2022, the Compliance order dated 04.02.2021 will hold good, prevail and binds the parties involved i.e. the Hon'ble Commission and the Petitioner.

*"78. Given the fact that denial came for the licensee in the tariff order close on the heels of the Suo Motu order, found bad in law, the caption of the press release (quoted earlier) issued by the State Commission on 30.09.2021 comes across as populist. Having heard the learned Counsel for the parties, **we find that DERC while passing the Tariff Order dated 30.09.2021, assailed by appeal no. 334 of 2021, has arbitrarily re-determined the O&M expenses for FY 2012-13 to FY 2016-17 thereby resulting in an adverse financial impact upon the licensee, statedly to the tune of Rs. 285 Crores along with applicable carrying cost. It is apparent that the decisions taken by Order dated 30.09.2021 on the subjects of re-***

determination of AT&C loss trajectory and impact of increase in rate of Service Tax were influenced by the Suo Motu order dated 29.09.2019 which had illegally attempted to dislodge the Compliance Order dated 04.02.2021. Since the Suo Motu order has been found to be improper, unjust, and bad in law and is being vacated, consequently rendering the Compliance Order operative and in force, the decisions on the above-mentioned subject by the Tariff Order dated 30.09.2021 cannot be allowed to stand. We order accordingly. It would be the obligation of the State Commission to revisit the same and pass fresh orders in accordance with law on such issues, also for the period covered by the Tariff Order dated 30.09.2021. The Interlocutory application (IA no. 1971 of 2021) in appeal no. 334 of 2021 deserves to be allowed to this extent.

.....

(iv) The DERC is duty-bound to pass the necessary orders giving effect to the decisions taken by the Compliance Order dated 04.02.2021 in relation to the determination of the tariff for the relevant control periods including the period covered by the Tariff Order dated 30.09.2021 in case no. 03 of 2021, which it must now do without further delay or demur, at the earliest, not later than two months of this judgment.

(v) As a sequitur to the above, the orders on the two subject-issues passed in appeal no. 213 of 2018 continue to be in force, there being no occasion for their recall or modification."

Further, the Hon'ble APTEL vide order dated 22.07.2022 gave the following directions and clarification:

*"The judgment dated 24.05.2022 disposing of appeal nos. 332/2021 and DFR 38/2022 as indeed IA no.1971/2021 in appeal no.334/2021, also governing the pending appeal nos. 213/2018 and 334/2021, **in which some issues survive for consideration, does not call for any such clarification as is sought, there being no ambiguity. The decision will have to be followed in true light and spirit of the observations made and the directions given in the said judgment.** The applications are disposed of with these observations."*

Further, the Petitioner has filed a Review Petition with the Hon'ble Commission seeking review of the Commission's order dated 21.07.22 regarding compliance of the Hon'ble APTEL order dated 24.05.22 giving effect to the two issues of the Compliance order dated 04.02.21 in the ensuing Tariff Order for FY 2022-23.

In the event the Hon'ble Commission implements the issue on aforesaid O&M expenses revision (as per claims of Petitioner), in spirit of its Compliance order dated 04.02.2021, it will reduce the pendency of disputes in Hon'ble APTEL. The Hon'ble Commission is well aware that such re-opening of past settled issues like O&M expenses is not permissible in perpetuity, future True up exercises and that too while considering implementation of the Hon'ble APTEL judgments, where the powers of the Hon'ble Commission are limited to the issue in question to be implemented.

Therefore, it is requested to the Hon'ble Commission to allow Rs. 284.82 Cr along with the carrying cost as per the following table on account of O&M expenses for FY 12-13 to FY 16-17:

Particulars	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
O&M Already approved in Tariff orders	392.67	415.05	440.41	475.61	534.95
O&M Expenses Approved in Sep'21 Tariff Order	340.21	364.43	390.65	422.15	456.43
To be allowed	52.46	50.62	49.76	53.46	78.52

The Hon'ble Commission is humbly submitted and bound to consider and implement the said issues in the upcoming tariff order for FY 2022-23 and True up for FY 2020-21.

Disallowance of Other Expenses (LC Charges, Cost of Auditor Certificate, Credit Ratings and Increase in rate of Service Tax)

While truing up for FY 2012-13 in the Tariff Order dated 23.07.2014, the Hon'ble Commission has not considered legitimate claims as per table below of the Petitioner. This unfair disallowance was challenged before the Hon'ble APTEL in Appeal 246 of 2014. It is worth to mention that these expenses are uncontrollable in the hands of Petitioner and are done in the interest of the consumers. The same did not form part of and were not considered while preparing the estimates of the normative expenses. Hence, the Petitioner had sought for impact of these expenses over and above the normative expenses.

Considering the submission made by the Petitioner before the Hon'ble APTEL, the Hon'ble APTEL agreed with the Petitioner contentions and decided the said issues in favour of the Petitioner. By Judgment dated 30.09.2019 in Appeal No. 246 of 2014 titled "*TPDDL vs. DERC*". Relevant extracts of the Judgment are given below:

*" 16.3.1 Learned counsel for the Appellant submitted that the Respondent Commission had disallowed various uncontrollable expenses while truing up for FY 2012-13 despite the fact that these expenses were related to change in law and change in charges levied by the bank / financial institutions. **These uncontrollable expenses broadly include change in service tax rate, service tax under reverse charge mechanism, financing charges, increase in LC charges, cost of auditor certificate, credit rating fees, etc.***

....

16.4.1 We have carefully gone through the rival submissions of learned counsel for the Appellant and learned counsel for the Respondent Commission and also taken note of the findings of this Tribunal in its judgment dated 10.02.2015 in Appeal No. 171 of 2012. It is not in dispute that the Appellant has actually incurred various expenses as claimed by it in the petition which the State Commission has disallowed while truing up for FY 2012-13 giving reasoning that these expenses are controllable. It is, however, seen that many of the expenses so claimed by the Appellant are in the category of uncontrollable in nature and need to be looked into by the Commission by adopting a judicious approach instead of disallowing all of them in totality. This Tribunal in its judgment dated 10.2.2015 in Appeal no. 171 of 2012 has held that enhancement in expenses due to reasons beyond the control of the utility, such as statutory obligations are uncontrollable in nature and, therefore, ought to be allowed.

...

16.4.3 It is relevant to note that change in law relating to statutory levies cannot be envisaged by the Licensee or the Respondent Commission at the time of the MYT Order and, thus, cannot be considered as part of the normative increase in expenses by the Respondent Commission. It is also noticed that apart from expenses incurred due to change in law, there are certain other expenses which have been incurred for the reasons not attributable to the Appellant but in the interest of consumers (such as credit rating fee) and if such expenses were not incurred by the Appellant, it would have burdened the consumers with higher interest, consequential higher tariff, carrying cost etc. As the judgment of this Tribunal dated 10.02.2015 has been challenged by the Respondent Commission before the Hon'ble Apex Court and no stay has been granted against the operation of the said judgment, we are of the considered view that pending decision of the Hon'ble Apex Court the various claims of the Appellant regarding statutory fee/charges should be looked into by the Respondent Commission afresh duly considering some of them as controllable and others as uncontrollable in the interest of justice and equity. Accordingly, we decide this issue in favour of the Appellant."

The Issues were also challenged by the Petitioner in Appeal No. 213 of 2018 filed against the Tariff Order dated 28.03.2018 (Issue Nos. 1 and 9 in that Appeal) in respect of FY 2016-17 (i.e., the Financial year for which True Up is under challenge) whereby by Order dated 11.03.2020, the Hon'ble APTEL had directed this Hon'ble Commission to allow the impact of the aforesaid issues in the Tariff Proceedings for the current year. The same was not done and therefore, the Hon'ble APTEL again by Order dated 26.11.2020 has directed this Hon'ble Commission to comply with the directions of the Hon'ble APTEL.

Thus, in line with the Hon'ble APTEL Judgment dated 30.09.2019 in Appeal No. 246 of 2014 and Order dated 11.03.2020 and 26.11.2020 passed in Appeal No. 213 of 2018, the Petitioner seeks the following claims for entire 2nd MYT Control period along with carrying costs.

Additional O&M Expenses

Particulars	FY 13	FY 14	FY 15	FY 16	*FY 17
Change in Service Tax Rate	1.96	2.67	3.03	5.45	7.18
Service Tax under Reverse charge mechanism	0.31	1.50	0.67	3.44	4.44
Cost of Auditor Certificate	0.07	0.09			
Increase in LC charges	0.73	0.59			
Credit rating fees	0.13	0.22			
Total – Rs Cr.	3.20	5.07	3.70	8.89	11.62

**issues decided in favour of the Petitioner (refer Issue no 1 & 9 of Appeal no 213 of 2018)*

The Relevant Extracts of the Tariff Orders passed for each Financial Year are extracted herein below where the Hon'ble Commission has not allowed the aforesaid expenses.

For FY 2012-13 (Extract of the Tariff Order for FY 2014-15)

Table 3.56: Other expenses approved in the Truing up for FY 2012-13 (Rs. Crore)

Sl. No.	Particulars	Petitioner's Submission	Now approved	Remarks
1	License Fees on Energy Billed	0.21	0.21	Para 3.204 a
2	Change in Service Tax Rate	1.96	--	
3	Service Tax under Reverse charge mechanism	0.31	--	
4	Registration fees for execution of mortgage deeds for borrowings	1.65	--	
5	Cost of Auditor Certificate	0.07	--	
6	Loss on redemption of Contingency Reserve Investments – GOI Securities	0.20	0.20	Para 3.204 d
7	Financing charges	0.40	--	
8	Increase in LC charges	0.73	--	
9	Credit rating fees	0.13	--	
10	Total	5.66	0.41	

For FY 2013-14 (Extract of the Tariff Order for FY 2015-16)

Table 3.96: Other expenses approved in the Truing up for FY 2013-14 (Rs. Crore)

Sl. No.	Particulars	Petitioner's Submission	Now approved
1	License Fees	0.82	0.82
2	Change in Service Tax Rate	2.67	
3	Service Tax under Reverse charge mechanism	1.50	
4	Registration charges as per Gol notification	0.58	-
6	Increase in LC charges	0.59	-
7	Cost of Auditor Certificate	0.09	-
8	Credit rating fees	0.22	-
9	Other finance charges	1.04	-
10	Financing cost of Power Banking	5.49	-
11	Total	13.01	0.82

For FY 2014-15 & FY 2015-16 (Extract of the Tariff Order for FY 2017-18)

Table 174: Other Expenses Truing up for FY 2014-15 and FY 2015-16 (Rs. Crore)

Particulars	Petitioner's Submission		Commission's Approved	
	FY 2014-15	FY 2015-16	FY 2014-15	FY 2015-16
Incremental Licence Fees paid to DERC	1.00	1.29	1.00	1.29
Land License Fees paid towards grid	2.24	1.70	2.24	1.70
CSR Expenses	8.11	8.55		
Amendment in Service Tax	3.03	5.45		
Reverse Charge Mechanism	0.67	3.44		
Registration fees for registration act	0.32	-	0.32	
Cost Auditor Certificate Expense	0.03	-	0.03	

For FY 2016-17 (Extract of the Tariff Order for FY 2018-19)

Table 41: Commission Approved - Summary of New initiative/Additional Expenses FY 2016-17 (Rs Cr)

Sl. No.	Nature	Petitioner's Submission	Approved
Statutory Levys, Taxes etc.			
A	License Fee	1.19	1.19
B	Change in Service Tax	7.18	0.00
C	Reverse Charge Mechanism	4.44	0.00
D	Land Licensee Fees	4.42	4.42
E	CSR Expenses	8.12	0.00
Additional Expenses/ Other Expenses – in line with APTEL Judgment			
G	Other Financing charges	0.21	0.00
H	SMS Charges	0.35	0.35
I	Property Tax	0.68	0.68
J	Water Charges	1.6	0.00
Demand Side Management			
K	DSM Fund	6.16	6.16
	Total	34.35	12.80

It is requested to the Hon'ble Commission to allow the impact of the aforesaid issues along with carrying cost as held by Hon'ble APTEL in Appeal No. 246 of 2014.

Further with respect to the judgment dated 29.07.2016 passed by the Hon'ble High Court of Delhi in W.P. (C) No. 2203 of 2012 in the matter of TPDDL vs. DERC, relevant extract reproduced below:

"20. Paragraph 5.3(h)(4) of NTP, 2006 specifically requires the uncontrollable cost to be recovered and not accumulated so as to burden future consumers. A plain reading of the impugned Regulations also indicate that they do not permit carry forward of O&M expenses or recovery of the same in the future years; all O&M expenses which may remain unrecovered are to the account of the licensee. Although O&M cost are deemed to be controllable, nonetheless, the impugned Regulations do provide for a normative increase in such costs based on a specified formula. Clearly, the intention of the Commission is to ensure that such costs are passed through but instead of bisecting the expenses head into various cost elements and providing for truing up of the actual variation in each year, the Commission in its wisdom has framed a formula for absorbing the increased costs in the tariff on a normative basis. This is clearly to insulate the consumers from wide variation and provide for an overall uniform increase based on an inflation factor. **Indisputably, the O&M expenses include both elements which are controllable as well as uncontrollable, thus admittedly, it would also not be apposite to treat all O&M expenses as uncontrollable. The**

Commission has adopted a broad approach and whilst all O&M expenses are treated as controllable under the impugned Regulations, it also provides for an increase in such expenses based on inflation factor. This is merely an alternate method for the pass through of increase in expenses and absorbing the effect of inflation in the tariff." (Emphasis supplied)

It is clearly evident that the Hon'ble High Court has also upheld that O&M expenses include both controllable and uncontrollable expenses. Though there is a mechanism to take care of increase in these expenses, but at times the inflation/escalation factor allowed is not sufficient to meet the increase in uncontrollable factors. The amount sought by the Petitioner is mainly on account of sharp increase in statutory levies which is uncontrollable in hands of the Petitioner.

Thus once again, it is requested to the Hon'ble Commission to allow the impact of the aforesaid issues along with carrying cost.

Merit Order Dispatch impact for FY 13-14, FY 14-15 and FY 16-17

(Impact on account of Judgement pronounced by the Hon'ble Commission in Petition no 10/2014)

This Hon'ble Commission by its Tariff Order dated 29.09.2015 while Truing Up the power purchase costs for FY 2013-14 had disallowed Rs. 49.11 Cr alleging that scheduling of power was done by the Petitioner without considering the Merit Order Despatch, as under:-

"3.259 Therefore, avoided Power Purchase Cost due to scheduling of Power without considering Merit Order Dispatch Principle by the Petitioner is Rs. 49.11 Crore which has been computed based on slot wise and plant wise energy details received from SLDC and considering the actual station wise average Variable rates for FY 2013-14. The said amount has not been considered in the Power Purchase Cost of FY 2013-14."

Thereafter in the Tariff Order dated 28.03.2018 (At Para 3.15), this Hon'ble Commission has revised the disallowance of Rs. 49.11 Cr and has reduced the same to Rs. 45.80 Cr, thereby

allowing Rs. 3.31 Cr to the Petitioner for FY 2013-14. Year wise breakup of the amount disallowed is given below:

Allowance of disallowed amount of Merit Order Scheduling		(Rs Cr.)			
S. No.	Particulars	*FY 14	FY 15	FY 16	FY 17
A	Amount Disallowed	49.11	0.04	0.00	1.56
B	Less- Already Allowed	3.31*	-	-	-
C	Differential amount now sought	45.80	0.04	0.00	1.56
D	Less allowed in TO FY 2020-21	22.90			
E	Total amount required	22.90	0.04		1.56

* An amount of Rs. 3.31 Crores was allowed for FY 2013-14 in Tariff order dated 28th March 2018.

The Petitioner in its a Petition No. 10 of 2014 before this Hon'ble Commission had sought permission from the Hon'ble Commission to produce relevant evidence of SLDC, so that it can state that there is no default at the Petitioner side to comply with the merit order dispatch principle.

Based on the evidence provided, the Hon'ble Commission by Order dated 06.12.2019 in Petition No. 10 of 2014 had stated that the claim of the Petitioner regarding disallowance of power purchase account for those plants whose energy has been forcefully scheduled to TPDDL shall be considered in the next ARR exercise.

Relevant extract of the Order dated 06.12.2019 are reproduced below:

"c) Payments towards the excess energy forcefully scheduled by SLDC to TPDDL in deviation to the scheduling requirements of TPDDL

*The Petitioner had provided a list of instances of forced scheduling of power for financial year 2016 and 2017 to SLDC, which was analyzed by the SLDC and it was confirmed that the instances of such forced scheduling was done on account of technical/transmission constraints. Regarding the request of the Petitioner that it should not be subjected to adverse impact DSM penalty and merit order violation penalty due to forced scheduling of power by Delhi SLDC which is attributable to technical constraints, **the claim of the Petitioner regarding disallowance/penalty on account of violation of merit order dispatch shall be considered during the next ARR exercise.**"*

Based on above, the Petitioner in its Tariff Petition for FY 2019-20 had requested to the Hon'ble Commission to allow Rs 47.40 Cr as stated in the table above along with the carrying cost.

This issue was also challenged by the Petitioner in Appeal No. 213 of 2018 whereby the Hon'ble APTEL by Order dated 22.09.2020 had directed as under:

"... DERC, by order dated 06.12.2019 had expressed that the subject matter of merit order despatch i.e. issues 15 & 25 in the above appeal would also be considered during tariff proceedings for 2020-21.

We seek clarification even on this issue from the Respondent Commission by next date of hearing."

However, this Hon'ble Commission in its Tariff Order dated 28.08.2020 has provisionally allowed only 50% of the total amount of Rs 45.80 Cr. for FY 13-14 only (i.e. Rs 22.90 Cr).

S. No.	Particulars	FY 14	FY 15	FY 16	FY 17
A	Amount Disallowed	49.11	0.04	0.00	1.56
B	Less- Already Allowed	3.31*	-	-	-
C	Differential amount now sought	45.80	0.04	0.000	1.56
D	Less allowed in TO FY 2020-21	22.90			
E	Total amount required	22.90	0.04		1.56

* An amount of Rs. 3.31 Crores was allowed for FY 2013-14 in Tariff order dated 28th March 2018.

Thereafter, the Hon'ble APTEL in its Order dated 26.11.2020 passed in Appeal No. 213 of 2018 has directed that:

".....It is stated by the Respondent's counsel that the Appeals are pending before the Hon'ble Supreme Court against the same issues. However, there is no stay granted till now.

In that view of the matter, the Respondent is directed to comply with the directions granted by us. In case the Hon'ble Supreme Court holds the Appeals in favour of the Respondent herein, at that time, the Respondent is at liberty to comply with the directions of the Hon'ble Supreme Court."

Further the Petitioner would like to inform that that there was no Discoms wise scheduling in FY 2012-13 and FY 2013-14 till 21.02.2014. Discoms wise scheduling was started by Delhi State Load Dispatch Center (SLDC) from 22.02.2014. Delhi SLDC, in its reply at para 29 in Petition No. 10 of 2014 had already given the following response to Hon'ble Commission:

- a. *DISCOM-wise scheduling was implemented from 22.02.2014 onwards. There were some initial teething troubles though for few months.*
- b. *Network constraints, grid security aspects etc. will always have preference to economic factors.*
- c. *Before 22.02.2014, **there was no violation of MOD and Delhi SLDC/ NRLDC scheduled power for Delhi as a whole considering grid and network constraints.***

These facts were also illustrated by Delhi SLDC in the meeting with Hon'ble Commission held on 30.05.2022.

Further, Delhi SLDC in its reply dated 13th December'2013 to the Hon'ble Commission query has mentioned that the scheduling software is being revised to facilitate DISCOM-wise scheduling. In the same letter, Delhi SLDC has also mentioned that at present 80% of the scheduling requirements are being met through ISGS whose scheduling responsibility lies with NRLDC. This generation is not scheduled strictly as per the requirement of Discoms of Delhi though Delhi SLDC places the requisition according to the total demand of Distribution Companies. For example, the schedule of Jhajjar power of Delhi varies from 100-150 MW against the requirement of Nil. The Schedule of Distribution Companies versus actual schedule done by NRLDC on 11.12.2013 is as under:

Duration in Hrs.	Requisition by Delhi SLDC in MW	Scheduled by NRLDC in MW
00.00-05.00	NIL	108.44
05.00-06.00	NIL	86.92
06.00-07.30	NIL	84.61
07.30-08.00	NIL	83.69
08.00-17.45	NIL	81.32
17.45-24.00	NIL	82.26
Total in MUs	NIL	2.104

Thus from the above responses of Delhi SLDC, it is very clear that before 22.02.2014, there was no violation of MoD and Delhi SLDC/ NRLDC scheduled

power for Delhi as a whole considering grid and network constraints. Further even after 22.02.2014, though Discom wise schedule was implemented, the requirement of DISCOMs doesn't have any significance due to adhoc scheduling by NRLDC.

In view of the above, it is again requested to the Hon'ble Commission to allow balance amount of Rs 24.50 Cr along with carrying cost.

Street Light Material Impact of Judgement in Petition no 04/2014

The Hon'ble Commission in its Order dated 4th Dec 2019 in Petition no 04/2014 has agreed to allow impact of Rs 1.97 Cr. for FY 09-10 in the next tariff order as under:

"ISSUE NO.3:

Rs. 1.97 Cr. Additional street light material billing inadvertently offered for ARR without claiming corresponding expenses on material cost of street lighting.

*24. As much it is related to the claim of the petitioner that Rs.1.97 crore towards additional street light material inadvertently included for ARR without claiming corresponding expenses on material cost of street light, the same was not allowed as the audited account submitted by the Petitioner has entries grouping various expenses and as such Rs.1.97 crore towards additional street light material could not be verified. If the Petitioner has made an inadvertent error as claimed, it may be allowed to be rectified subject to prudence check. The Petitioner is directed to get the entry regarding Rs.1.97 Cr. reconciled and verified within one month from the issue of this Order. **The impact of the claim of the Petitioner on being admissible may be considered in the subsequent Tariff Order.**"*

Based on the above judgement, it is requested to the Hon'ble Commission to allow the impact of Rs 1.97 Cr along with carrying cost in the upcoming tariff order.

Impact of Rithala Tariff Order dated 11th Nov, 2019 issued by the Hon'ble Commission

The Hon'ble Commission has issued trued up tariff order for Rithala on dated 11th Nov, 2019. In the said Tariff Order, the Hon'ble Commission has approved recovery of fixed charges & variable charges from FY 2010-11 to FY 2017-18 as given below:

Summary of the Y-O-Y approved Fixed Charges & Variable Charges

Particulars	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Fixed Charges*	5.03	46.08	57.29	56.84	49.54	50.47	50.17	45.05
Fuel Cost^	14.52	89.77	51.97	0.08				
Total	19.55	135.85	109.26	56.92	49.54	50.47	50.17	45.05

*Refer para no 4.10 on Page no 6 of 22 for FY 10-11 & FY 11-12 & Refer para no 5.5.4 on Page no 13 of 22 from FY 12-13 onwards

^ Refer para no 5.5.4 on Page no 13 of 22

Against the above approved amount, the Hon'ble Commission has provisionally allowed an amount of Rs 121 Cr in tariff Order July 2012 para 3.92, July 2013 para 3.75 and July 2014 para 3.81. Break-up of the same is given in table below:

Particulars	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Total	10.82	70.63	40.50	0	0	0	0	0

Based on above tables, it is requested to the Hon'ble Commission to allow the year on year differential amount as computed in table below.

Particulars	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Total as per Table	19.55	135.85	109.26	56.92	49.54	50.47	50.17	45.05
Provisionally approved as per table	10.82	70.63	40.5	0	0	0	0	0
Differential amount*	8.73	65.22	68.76	56.92	49.54	50.47	50.17	45.05

*Without carrying cost

It is submitted that the Petitioner is seeking implementation of trued up tariff order for Rithala dated 11th Nov, 2019 issued by the Hon'ble Commission itself. In the tariff order dated 28th August 2020, the Hon'ble Commission has not implemented its own order to allow tariff up to

31st March, 2018 on the ground that an appeal in this respect is already pending before the Hon'ble APTEL. In this respect it is clarified that:

- (a) There is no stay on the implementation of Order of the Hon'ble Commission by the Hon'ble APTEL.
- (b) The Hon'ble Commission has unjustified linked allowance of Rithala tariff with the appeal pending before the Hon'ble APTEL. The appeal in the APTEL is not on the issue of allowance of tariff till 31st March 2018 but the appeal in APTEL is of allowance of Rithala capital cost and associated RoCE, Depreciation, O&M etc for entire life of 15 years i.e. for balance unrecovered capital cost of the plant. Therefore, the Hon'ble Commission should not link the issue of allowance of Rithala tariff up to 31st March 2018 which has already been allowed by the Hon'ble Commission with the issue of allowance of Rithala tariff beyond 31st March 2018.

While the Petitioner was seeking implementation of Rithala True up order, the Hon'ble Commission raised certain queries via email/meetings/letters dated 05.07.22, 06.07.22, 07.07.22, 08.07.22, 20.07.22, 01.08.22 and 13.09.22 pertaining to various issues like land use of Rithala plant, other income, carrying cost and financial statement and the Petitioner furnished queries wise response via letter dated 08.07.22, 21.07.22, 08.08.22 and 16.09.22 which are on record of the Hon'ble Commission

Further as per order dated 11th Nov, 2019 the Petitioner is entitled to recover the cost of the Rithala Plant in 15 years along with the normal true up of ARR for the respective year. It is clarified that Petitioner without prejudice to its outcome of Appeal 33 of 2020 pending against Order dated 11th Nov 2019, is seeking mechanism for recovery of balance unrecovered capital cost of plant i.e. Rs. 94.31 Cr.

Reversal of Efficiency factor on O&M expenses for FY 15-16

In order to comply with the Hon'ble APTEL Judgment dated 10th February, 2015, the Hon'ble Commission has reversed efficiency factor for FY 2011-12 to FY 2014-15 in its Tariff Order for FY 2018-19.

However, while reversing the efficiency factor, the Hon'ble Commission has not given impact for reversal of efficiency factor for FY 15-16.

Against the Tariff Order for FY 2018-19, on the same issue, BRPL has prayed to the Hon'ble Commission for review through its Review Petition 30 of 2018.

Against the Review Petition, the Hon'ble Commission has pronounced its Judgment on dated 13.12.2019 and decided to allow it on provisional basis.

Relevant extract of the Review Order dated 13th December, 2019 is reproduce below:

"3.8.2 Keeping in view the fact that the issue relating to computation of efficiency factor is currently sub-judice before Hon'ble Supreme Court, the effect of efficiency factor for FY 2015-16 is thus provisionally allowed subject to the outcome of the Civil Appeals Nos. 8660-61 of 2015 pending in the Apex Court."

Thus, based on above submission, it is requested to the Hon'ble Commission to reverse Rs. 19.69 Cr for efficiency factor of FY 15-16 along with carrying cost.

Wrong reversal of material cost of Rs 3.36 Cr & Rs 4.12 Cr incurred towards maintenance of streetlight for the year FY 10-11 & FY 11-12 respectively (Issue no 43 of Appeal 301 of 2015)

Extracts from Tariff Order July 2012, where the Hon'ble Commission has allowed the material cost expenses for FY 10-11 is as following:

3.171 Hence, the Commission has approved the amount of Non Tariff Income as summarised below:

Table 37: Trued-up Non Tariff Income approved by Commission (Rs. Cr)

Particulars	Petitioner's Submission
Non Tariff Income as per audited accounts	134.82
Less:	
Transfer from capital grants	0.38
Transfer from consumer contribution for capital works	12.01
Provision for doubtful debts / advances	16.18
Interest/Short term capital gain	1.58
Service Line Charges to be deferred in future years	3.77
Income from Other Business	0.40
Financing Cost of LPSC	9.20
Material Component of Street Light Maintenance Charges	3.36
Add:	
Interest on Consumer Security Deposit	9.79
Total Non Tariff Income	97.73

Annual Revenue Requirement for FY 2010-11



Extracts from Tariff Order July 2013, where the Hon'ble Commission has allowed the material cost expenses for FY 11-12 is as following:

3.122 Hence, the Commission has approved the amount of Non Tariff Income as summarised below:

Table 25: Trued-up Non Tariff Income approved by Commission (Rs. crore)

Sl. No	Particulars	Amount
a	Other Operating Income	139.41
b	Other Income	21.49
1	Non Tariff Income as per Audited Accounts	160.90
	Less: Income Included in above, not passes for Tariff determination	
a	Transfer From Capital grants	0.40
b	Transfer from consumer contribution for capital works	14.05
c	Interest / short term capital gain	11.41
d	Service Line Charges to be deferred in future years	4.43
e	Income from Other Business	0.86
f	Financing of LPSC Charges	13.42
g	Rebate of Power Purchase	29.36
h	Normative Interest on CSD	(13.71)
i	Maintenance charges towards recovery of material cost	4.12
j	Income pertaining to generation division	0.10
2	Total (a to j)	64.44
	Total : Non Tariff Income (1-2)	96.46

Thus from above extracts it is evident that Maintenance charges towards recovery of material cost was allowed by the Hon'ble Commission in FY 10-11 & FY 11-12.



Further in September'15 Tariff Order, the Hon'ble Commission has reversed the material cost on the pretext that it is allowed in normative O&M Expenses. Extract below:

Recovery of Material cost towards street lights

Commission's Analysis

- 3.76 The Petitioner is allowed normative O&M costs without excluding the material cost utilised towards maintenance of the street lights. Therefore the Commission has decided to include the recovery on material cost under maintenance charges of street light under non tariff income. Accordingly, the amount of Rs. 3.36 Crore and Rs. 4.12 Crore recovered towards material cost under maintenance charges has been included in non tariff income for FY 2010-11 and FY 2011-12 respectively.

It is submitted that TPDDL in its True up Petition for FY 2010-11 had already mentioned that the cost of material issued towards street light maintenance was not part of base cost of FY 2006-07. Relevant extract of the said petition (page no 57) is reproduced below:

Cost of Material Issued for Street Light Maintenance

The Hon'ble Commission in its order 22.09.09 has revised the maintenance charges from Rs. 73/unit to Rs. 103/unit so as to recover Rs7/unit towards painting/ numbering of poles and rs. 19/unit towards the material cost issued for maintenance of street lights. TPDDL has billed Rs. 3.36 Cr on account of above during FY 10-11 which is included in maintenance charges. As TPDDL has incurred the cost towards light material; hence the billing amount towards street light material is not offered as Non Tariff Income.

Therefore based on the above submissions, it is once again clarified that while street light material cost was never a part of O&M expenses in base year i.e. 2006-07, therefore, O&M expenses allowed for first MYT period also never included normative street light material expenses, however it is noted that revenue billed corresponding to the street light material was taken by the Hon'ble Commission as non-tariff income for the purpose of tariff determination, therefore, against the natural justice on one side the Hon'ble Commission has considered income towards street light material cost as non-tariff income and on the other side has not allowed corresponding street light material expenses.

IMPACT OF PRIOR PERIOD

Based on all above submission, the issue wise and year wise impact along with carrying cost is computed as below:

Particulars	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Re-determination of AT&C Losses (Differential)				25.95	27.53	29.54	38.56	49.57				
O&M Expenses for 2nd MYT period				52.46	50.62	49.76	53.46	78.52				
Non-consideration of impact of increase in rate of Service Tax				2.27	4.17	3.7	8.89	11.62				
Other Expenses				0.93	0.9	-	-	-				
Merit Order Dispatch Disallowance					22.9	0.04		1.56				
Street Light Material Petition No. 10/ 2014	1.97											
Rithala Impact		8.73	65.22	68.76	56.92	49.54	50.47	50.17	45.05			
Rithala Impact- incentive									0.62			
Efficiency Factor FY 15-16							19.69					
Wrong reversal of material cost incurred towards maintenance of street light for the Years 2010-2011 and 2011-12		3.36	4.12									
Total Addition	1.97	12.09	69.34	150.37	163.04	132.58	171.07	191.44	45.67	0	0	0
Carrying cost rate	10.17%	10.41%	12.20%	11.78%	11.88%	11.98%	12.08%	12.08%	10.33%	10.13%	10.21%	9.89%
Opening Balance	0	2.07	15.00	90.41	260.28	463.93	660.03	921.16	1235.44	1411.09	1554.03	1712.70
Addition	1.97	12.09	69.34	150.37	163.04	132.58	171.07	191.44	45.67	0	0	0
Carrying Cost Amount	0.10	0.84	6.06	19.51	40.61	63.52	90.06	122.84	129.98	142.94	158.67	169.39
Closing Balance	2.07	15.00	90.41	260.28	463.93	660.03	921.16	1235.44	1411.09	1554.03	1712.70	1882.09

with you *Non-Stop*



3. Methodology for Truing up of FY 2021-22

Tata Power- DDL seeks the True up of FY 2021-22 in line with Regulations 152 & 153 of the Terms and Conditions for Determination of Wheeling Tariff and Retail Supply Regulations, 2017, which has stipulated the Truing up mechanism. The relevant extract of the said Regulations are given below;

"152. True up of ARR for Distribution (Wheeling & Retail Supply) Licensee shall be conducted on the following principles:

(a) Variation in revenue and sales of the distribution licensee based on projected revenue and sales vis-a vis actual revenue and sales;

(b) Variation in long term power purchase quantum and cost of the distribution licensee based on merit order dispatch principle of projected long term power purchase quantum and cost vis-a-vis actual long term power purchase quantum and cost:

Provided that the distribution licensee shall submit report from State Load Dispatch Centre (SLDC) for instances of forced scheduling due to the reasons not attributable to the Distribution licensee for scrutiny of dispatch of power in Delhi on merit order basis in its area of supply;

Provided that the cost of credit to the net metering consumer on account of net surplus unit of power injected into the grid as specified in Delhi Electricity Regulatory Commission (Net Metering for Renewable Energy) Regulations, 2014 shall be allowed to the distribution licensee in the power purchase cost of the relevant year;

(c) Variation in short term power purchase quantum and cost of the distribution licensee based on projected short term power purchase quantum and cost vis-a-vis actual short term power purchase quantum and cost:

Provided that Trading Margin, Transmission Charges and Transmission Losses incurred on Forward And Reverse transaction in the same time slot executed within three months for Forward / Reverse power procurement/sale through Banking And Bilateral shall not be allowed in the Power Purchase Cost of the Distribution Licensee;

Provided that Sale through Deviation Settlement Mechanism (Unscheduled Interchange) transactions other than forced scheduling of power as certified by SLDC on monthly basis shall be limited to the contingency limit as specified by the Commission in the Business Plan Regulations in order to promote Grid Discipline and optimize Power Purchase Cost;

Provided that any Additional/Penal Deviation Settlement Mechanism (Unscheduled Interchange) Charges other than forced scheduling of power as certified by SLDC paid by the Distribution Licensee shall not be allowed in Power Purchase Cost;

Provided that Short-term arrangement or agreement, other than traded through Power Exchange, for procurement/sale of power has to be executed through a transparent process of open tendering and competitive bidding guidelines issued by Ministry of Power (MoP) as amended from time to time, unless specific direction issued by the Commission;

Provided further that in case the Distribution Licensee does not follow Short Term Power guidelines for procurement of power/sale the rate of such power procurement shall be restricted to the average rate of power purchase/sale through exchange during same month for Delhi region.

(d) Any surplus or deficit on account of controllable parameters i.e., Operation and Maintenance (O&M) expenses shall be to the account of the Licensee and shall not be trued up in ARR; and

(e) Depreciation, Return on equity and interest on loan shall be trued up every year based on the actual capitalization vis-à-vis capital investment plan (capitalization) approved by the Commission:

Provided further that the Commission shall true up the interest rate on the basis of increase/decrease in State Bank of India Base Rate as on April 1 of the relevant financial year

vis-a-vis State Bank of India Base Rate as on April 1 of the immediately preceding financial year in accordance with Regulation 77 of these Regulations;

(f) Interest on working capital loan shall be trued up every year based on the working capital requirements specified in Regulation 85 of these Regulations.

153. The actual expenditure vis-a-vis projected expenditure incurred on Demand Side Management in the ARR shall be trued up.”

Hence in this petition, the Petitioner has sought truing up of all the parameters of ARR:

1. Net Revenue and Power Purchase
2. Non-Tariff Income, Income from Open Access and Income from Non Energy (Other Business)
3. O&M Expenses along with New Initiatives, Statutory Levies, Taxes etc.
4. Depreciation and RoCE based on the actual Capitalization
5. Income Tax
6. Carrying Cost
7. Incentive towards reduction in T&D losses, overachievement of collection efficiency, sharing of savings through refinancing of loans and Incentive on account of sale of surplus power.

The component wise detailed information's are given in relevant paras of this chapter.

Truing up of Revenue Billed and Revenue available towards ARR

Revenue Billed for FY 21-22

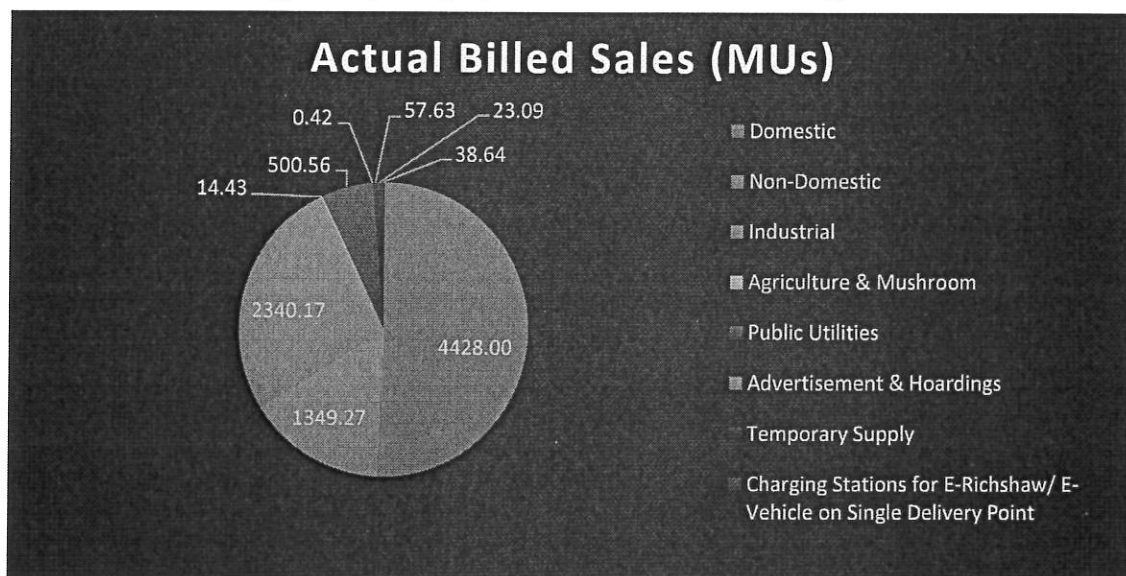
In its Tariff Order for FY 2021-22, the Hon'ble Commission had projected billed sale of energy of 9,205 MU for the FY 2021-22. Against the same, Tata Power- DDL has actually billed 8,752 MU as sale of energy including actual own consumption of 13.63 MU. Given below is the table showing the category wise comparative between projected energy sale and actual energy billed.

Table 3.1: Category wise billed energy sale (Projected vis-à-vis Actual) for FY 21-22

S. No.	Category	Approved Projected	Actual
		Billed sale of Energy (MU)	Billed sale of Energy (MU)
A	Domestic	4,518	4,428
B	Non-Domestic	1,438	1,349
C	Industrial	2,558	2,340
D	Agriculture & Mushroom	18	14
E	Public Utilities	547	501
F	Advertisement & Hoardings	0.34	0.42
G	Temporary Supply	64	58
H	Charging Stations for E-Rickshaw/ E-Vehicle on Single Delivery Point	28	23
I	Others*	34	39
	Grand Total	9,205	8,752

*others includes Enforcement, own consumption, staff, misuse & other adjustments

Based on actual energy billed, category wise % share in total energy billed is shown below:



The Hon'ble Commission in its Business Plan Regulations, 2019 has specified that for the purpose of truing up, the Own Consumption shall be considered @ 0.25% of the energy billed or the actual consumption of licensee whichever is lower. Thus, for the purpose of truing up, the Petitioner has considered actual consumption of 13.63 MU towards own consumption against the normative own consumption of 21.85 MU.

Table 3.2: Category wise billed energy sale (MU) sought for truing up for FY 21-22

S. No.	Category	Sanctioned Load and Total Number of Consumers		Net Units Sold
		MW	No.	
A	Domestic	3,299	15,89,593	4,428
B	Non-Domestic	1,264	2,36,946	1,349
C	Industrial	1,329	30,201	2,340
D	Agriculture	31	4,222	14
E	Public Utilities	216	6,388	501
F	Advertisement & Hoardings	0.51	223	0.42
G	Temporary Supply	36	13,378	58
H	Charging Stations for E-Rickshaw/ E-Vehicle on Single Delivery Point	12	870	23
I	Others*	28	3,757	39
	Grand Total	6,215	18,85,578	8,752

Further, the Hon'ble Commission in its Tariff Order for FY 2021-22 had projected total revenue of Rs. 6,994 Cr. out of which Rs. 6,476 Cr. had been projected towards fixed charges and Energy Charges and balance Rs. 518 Cr. (i.e. 8% Deficit Recovery Surcharge to be applied on fixed and energy charges) had been projected towards recovery of carrying cost and accumulated revenue gap. Given below is the category wise billed revenue projected for FY 2021-22.

Table 3.3: Category wise Projected billed energy sale (MU) and Revenue (Rs. Cr.) for FY 21-22

S. No.	Category	Net Units Sold "A"	Fixed Charges Billed "B"	Energy Charges Billed "C"	Total Revenue "D=(B+C)"	ABR/kWh "E = D/A*10"	Deficit Recovery Surcharge of 8% "F = D*8%"
		MU	Rs. Cr.			Rs/unit	Rs. Cr.
A	Domestic	4,518	198	1,767	1,965	4.35	157
B	Non-Domestic	1,438	375	1,192	1,567	10.90	125
C	Industrial	2,558	420	1,982	2,402	9.39	192
D	Agriculture & Mushroom	18	5	3	8	4.44	0.64
E	Public Utilities	547	77	342	419	7.66	33
F	Advertisement and hoarding	0.34	13	102	115	9.13	9
G	Charging Stations for E-Vehicle on Single Delivery Point	28					
H	Others	98					
I	Grand Total	9,205	1,088	5,388	6,476	7.04	518

**others includes Enforcement, own consumption, staff, misuse, other adjustments and temporary supply*

Against the said projected billed revenue, the Petitioner has actually billed energy revenue (net of E. tax and Pension Trust Surcharge) of Rs. 7,467 Cr. at approved Retail Supply Tariffs.

The category wise and component wise revenue billed during the year is given in table below:

Table 3.4: Category wise Actual billed energy sale (MU) and Revenue (Rs. Cr) for FY 21-22

S. No.	Category	*** Total Number of consumers and sanctioned load		Net Units Sold	Fixed Charges Billed	Energy Charges/ other charges Billed	PPCA Amount Billed	Total	ABR	DRR Surcharge of 8%
		MW	No.	MU	Rs Cr				per kWh	Rs Cr
A	Domestic	3,299	15,89,593	4,428	203.86	1,784.79	189.19	2,177.83	4.92	159.11
B	Non-Domestic	1,264	2,36,946	1,349	399.92	1,133.48	163.98	1,697.38	12.58	122.54
C	Industrial	1,329	30,201	2,340	430.05	1,865.66	257.68	2,553.38	10.91	184.25
D	Agriculture & Mushroom	31	4,222	14	5.29	2.39	0.84	8.52	5.90	0.61
E	Public Utilities	216	6,388	501	60.73	347.26	44.20	452.18	9.03	35.31
F	Advertisement & Hoardings	1	223	0	0.14	0.34	0.06	0.54	12.77	0.04
G	Temporary Supply	36	13,378	58	8.31	45.69	5.97	59.97	10.41	4.31
H	Charging Stations for E-Rickshaw/ E-Vehicle on Single Delivery Point	12	870	23	0.01	10.40	1.18	11.60	5.02	0.83
I	Others	28	3,757	39	3.30	15.11	1.67	20.08	5.20	1.43
J	(-)Open Access Charges (to be treated separately)					-21.76	0.00	-21.76		-1.10
	Total	6,215	18,85,578	8,752	1,111.60	5,183.35	664.77	6,959.72	7.95	507.33
Reconciliation Statement with the Audited Form 2.1 a										
	Billed amount of Fixed Charges									1,111.60
	Billed amount of Energy Charges									5,183.35
	Billed amount of PPAC Charges									664.77
	Billed Amount of 8% Deficit Recovery Surcharge									507.33
	Billed amount of E. Tax									301.20
	Billed amount of Pension Trust Surcharge									354.45
	Total amount of Revenue Billed									8,122.69
	Average Billing Rate at gross level/ Rs. kWh									9.28

(Auditor Certificate for Billed Energy & Revenue billed is attached as Annexure "A-1" in Volume II of the Petition)

The Petitioner would like to mention that the Hon'ble APTEL granted stay on Tariff Order dated 30.09.2021 vide its Order dated 21.01.2022 in Appeal 213 of 2018, Appeal 332 of 2021 and Appeal 334 of 2021. It is pertinent to bring to the kind attention that due to stay order, the last Tariff Order for Tata Power-DDL dated 28.08.2020 continued to remain in force till further orders from the Hon'ble APTEL. As a consequence of same, the Petitioner continued to levy charges and surcharges in terms of Tariff Order dated 28.08.2020. However, after clarification from the Hon'ble APTEL vide order dated 29.04.22, the Petitioner started to levy charges and surcharges as per Tariff order dated 30.09.2021.

Pension Trust Surcharge

The Hon'ble Commission in its Tariff Schedule for FY 2021-22, has increased PT surcharge rate by 2% resulting into applicability of Pension Trust surcharge @ 7.00% w.e.f. 01st Oct, 2021 over the approved retail supply tariff to meet the Pension Trust liability of erstwhile DVB employees/ Pensioners as recommended by GoNCTD.

In order to comply with the above requirement, the Hon'ble Commission had issued directive no 6.2.

" 6.2 The Petitioner shall directly deposit the amount of pension trust surcharge collected from the consumer as per the tariff schedule in the following bank account, of Pension trust:

....."

During the FY 21-22, the Petitioner has billed an amount of Rs. 355.16 Cr as Pension Trust Surcharge and collected an amount of Rs. 355.66 Cr. The recovery made in FY 21-22 includes outstanding recovery of billed amount at the end of FY 20-21 (in case any).

Table 3.5: Pension Trust amount billed and collected for FY 21-22

S. No.	Particulars	Other than Open Access Rs. Cr	From Open Access Rs. Cr	Total Amount Rs. Cr
A	Amount billed on account of Pension Trust Surcharge	354.45	0.71	355.16
B	Amount Collected in FY 2021-22*	354.95	0.71	355.66

**Entire amount of collected PT surcharge was directly deposited in Pension Trust Account as specified by the Hon'ble Commission on monthly basis.*

Computation of Billing Efficiency and Overachievement Incentive

The Hon'ble Commission in its Business Plan Regulations, 2019 has specified the target for Distribution Loss Level for the current control period (FY 2020-21 to FY 2022-23). Relevant extract of the Business Plan Regulations, 2019 is reproduced below:

" Regulation 25 (1) The Distribution Loss target in terms of Regulations 4(9)(a) of the DERC (Terms and Conditions for Determination of Tariff) Regulation, 2019 for the Distribution licensees shall be as follows:

Table 15 Target for Distribution Loss for the Control Period

S. No	Distribution Licensee	2020-21	2021-22	2022-23
1	BSES Rajdhani Power Limited	8.10%	8.00%	7.90%
2	BSES Yamuna Power Limited	9.00%	8.75%	8.50%
3	Tata Power Delhi Distribution Limited	7.90%	7.80%	7.70%
4	New Delhi Municipal Council	9.00%	8.75%	8.50%

From the above table, it can be seen that target Distribution Loss Level for FY 2021-22 has been fixed @ 7.80%. Against the said target, the Petitioner has achieved actual Distribution loss level of 7.11% for FY 2021-22. Computation of the actual distribution loss level is given below:

Table 3.6: Computation of T&D loss and overachievement for FY 21-22

S. No.	Particulars	MU	Remark
A	Input	9,422.05	Table 3.13
B	Billed Units	8,752.21	Table 3.4
C	Actual Distribution Loss Level	7.11%	(1-B/A)
D	Target Distribution Loss Level	7.80%	Table 3.7
E	Overachievement/(Underachievement)	0.69%	(D – C)

Further clause 25(4) of the Business Plan Regulation, 2019 provided that "Any financial Impact due to overachievement on account of Distribution Loss target by the distribution licensee for the relevant year shall be shared between the Distribution Licensee and consumers as follows:

- In case actual distribution loss is between the loss target and loss target minus $[50\% \times (\text{Previous Year Target} - \text{Current Year Target})]$ for the relevant year shall be shared in the ratio of $2/3^{\text{rd}}$ to Consumers and $1/3^{\text{rd}}$ to the Distribution Licensee;
- In case actual distribution loss is less than loss target minus $[50\% \times (\text{Previous Year Target} - \text{Current Year Target})]$ for the relevant year shall be shared in the ratio of $1/3^{\text{rd}}$ to Consumers and $2/3^{\text{rd}}$ to Distribution Licensee."

Previous year loss target was 7.90% for the purpose of computation of sharing of incentive.

Table 3.7: Actual Distribution loss level for FY 21-22

S. No.	Particulars	Distribution Loss Level	Remark
A	Previous year target	7.90%	As per BPR 2019
B	Target Distribution Loss Level	7.80%	As per BPR 2019
C	Actual Distribution Loss Level	7.11%	Table 3.6

Table 3.8: Overachievement Incentive on account of reduction in Distribution Loss Level

S. No.	Particulars	UoM	MU	Remark
A	Billed Sales	MUs	8,752.21	Table 3.6
B	Actual Distribution Loss Level	%	7.11%	Table 3.6
C	Target Distribution Loss Level	%	7.80%	Table 3.6
D	Actual Input @ actual distribution loss level	MUs	9,422.05	Table 3.13
E	Desired Input @ Target distribution loss level	MUs	9,487.13	D+D*(C-B)
F	Saving in Input (MU) due to lower distribution loss level	MUs	65.08	(E-D) or D*(C-B)
G	Power Purchase Cost		6.39	Table 3.27
H	Total Overachievement Incentive		41.56	F*G/10
I	TPDDL Share		26.70	

Revenue Realization

Computation of Collection Efficiency and overachievement incentive for FY 21-22

Regulation 10 of the DERC Tariff Regulations, 2017 provided that

"Collection efficiency, which shall be measured as ratio of total revenue realized to the total revenue billed in the same year:

Provided that Revenue Realised or Revenue Billed on account of electricity duty, late payment surcharge, any other surcharge shall be excluded from the computation of Collection Efficiency;"

Table 3.9: Revenue Billed for the purpose of computation of collection efficiency for FY 21-22

S. No.	Particular	Amount Rs. Cr	Remark
A	Total Revenue Billed	8,122.69	Note 36.1 of the Audited Financial Statement
B	Less- Electricity Tax	301.20	
C	Less- 8% Deficit Revenue Recovery Surcharge	507.33	
D	Less- Pension Trust Surcharge	354.45	
E	Net Revenue Billed	6,959.72	(A-B-C-D)

During FY 2021-22, the Petitioner has realized an amount of Rs. 8,152.04 Cr against the total revenue billed of Rs. 8,122.69 Cr. Given below is the working of revenue collection to be considered for truing up of Collection efficiency level:

Table 3.10: Amount of revenue available for Collection Efficiency for FY 21-22

S. No.	Particular	Amount Rs. Cr	Remarks
A	Total Revenue Realized	8,152.04	Note 36.2 of the Audited Financial Statement
B	Less: Electricity Tax	296.97	
C	Less: 8% Deficit Revenue Recovery Surcharge	508.85	
D	Less: Pension Trust Surcharge	354.95	
E	Revenue Collected for Collection Efficiency	6,991.27	(A-B-C-D)

Based on above submission, computation of collection efficiency and corresponding incentive is calculated as below:

Table 3.11: Computation of Collection Efficiency and Incentive for FY 21-22

S. No.	Particular	UoM	Amount	Remarks
A	Amount Billed	(Rs Cr)	6,959.72	Table 3.4
B	Amount Collected	(Rs Cr)	6,991.27	Table 3.10
C	Collection Efficiency	%	100.45%	B/A
D	Target collection efficiency	%	99.50%	As per BPR,2019
E	Amount of Collection over and above 99.50% target	(Rs Cr)	66.35	A*(C-D)
F	Sharing of Incentive			
	Discoms (50% upto 100% and 100% beyond 100% collection)	(Rs Cr)	48.95	
	Consumers (50% upto 100% collection)	(Rs Cr)	17.40	

Computation of Revenue Available for FY 2021-22

The Computation of net revenue available after adjusting the Incentive towards lower Distribution Loss Level and Higher Collection Efficiency is given below. It is worth to mention that for the purpose of computing surplus or deficit for the year, the amount of net revenue is considered based on actual collection only.

Table 3.12: Computation of Revenue Available for FY 21-22

S. No.	Particular	Collection Other than (DRS/PTS) (Rs Cr)	Remarks
A	Total Collection	6,991.27	Table 3.10
B	Less- Overachievement Incentive towards Lower Distribution Loss	26.70	Table 3.8
C	Less- Overachievement incentive towards Collection	48.95	Table 3.11
D	Collection available towards ARR	6,915.61	(A-B-C)

Power Purchase

Power Purchase Quantum

During FY 2021-22, the Petitioner has purchased 11,737.11 MUs out of which 1,841.14 MUs of surplus energy was sold as short term sale of surplus power.

Deducting the Inter-State transmission loss of 386.83 MUs and Intra-State transmission loss of 87.08 MUs, the Petitioner has submitted a net power purchase quantum of 9,422.05 MUs (excluding open access quantum consumed by open access consumers) delivered at Tata Power-DDL distribution periphery.

The summary of power purchase quantum for FY 2021-22 as per SLDC Report is given below:

Table 3.13: Power Purchase Quantum (MUs) for FY 21-22 as per SLDC

S. No.	Particulars	Actual Power Purchase (MUs)	Remarks
A	Power Purchase:		
i	Power Purchase Quantum from long term sources	10,404.87	Table 3.15
ii	Short Term Power Purchase Quantum	1,332.24	Table 3.22
iii	Short term sale of Power Quantum	-1,841.14	Table 3.24
iv	Net Power Purchase	9,895.96	(i+ii+iii)
B	Transmission Loss:		
i	Intra-State Transmission Loss	-87.08	
ii	Inter-State Transmission Loss	-386.83	
iii	Total Transmission Loss	-473.91	(i+ii)
C	Net Power Available after Transmission Loss	9,422.05	(A+B)

Actual consumption

The breakup of Actual consumption in FY 21-22 is as under:

Table 3.14: Input (MUs) as per SLDC

Particulars	MU
Actual demand of FY 21-22 as per Delhi SLDC UI bills	9,507.40
(-) Open Access consumer	91.60
(+) TATA Power-DDL Solar generation	1.80
(+) Net metering	4.45
Total consumption	9,422.05

Hence, Input considered for FY 21-22 is 9,422.05 MU.

Summary of Generating Station wise power scheduled during the year is given below:

The Hon'ble Commission has projected energy purchase of 9,664 MU for FY 2021-22. During the year, the Petitioner has purchased 10,404.87 MU from long term sources.

Table 3.15: Energy Purchased (MU) from Generating Stations during FY 21-22

S. No.	Particulars	Energy (MU)	Energy (MU)	Difference
		Projected	Actuals*	
A	NTPC			
	Anta Gas Power Station	3	1.72	-1.28
	Auraiya Gas Power Station	15	13.55	-1.45
	Dadri Gas Power Station	29	22.71	-6.29
	FARAKKA	35	27.93	-7.07
	KAHALGAON – I	91	82.52	-8.48
	NCPP – DADRI	0	0.00	0.00
	RIHAND – I	200	222.33	22.33
	RIHAND – II	241	237.98	-3.02
	SINGRAULI	307	289.76	-17.24
	UNCHAHAAR – I	33	31.18	-1.82
	UNCHAHAAR – II	63	71.08	8.08
	UNCHAHAAR – III	40	46.23	6.23
	KAHALGAON – II	328	301.29	-26.71
	DADRI EXTENSION	26	37.73	11.73
	ARAVALI	953	2,313.24	1,360.24
	Sub-Total NTPC	2,364	3,699.26	1,335.26
B	NHPC			
	BAIRA SIUL	15	19.38	4.38
	CHAMERA – I	52	45.30	-6.70
	CHAMERA – II	43	54.47	11.47
	CHAMERA – III	36	38.49	2.49
	DHAULIGANGA	46	48.17	2.17
	DULHASTI	77	82.25	5.25
	Parbati – III	25	23.33	-1.67
	SEWA –II	16	2.52	-13.48
	TANAKPUR	15	16.48	1.48
	URI	99	96.78	-2.22
	Uri – II	65	64.52	-0.48
	Sub-Total NHPC	489	491.71	2.71
C	NUCLEAR			
	RAPS – 5 & 6	121	125.21	4.21
	NPCIL – NAPS	111	105.78	-5.22
	Sub-Total Nuclear	232	230.99	-1.01
D	Other Stations			
	THDC			
	KOTESHWAR HEP	32	31.67	-0.33
	TEHRI HEP	52	62.78	10.78

S. No.	Particulars	Energy (MU)	Energy (MU)	Difference
		Projected	Actuals*	
	SJVNL			
	NJPC (SJVNL)	197	201.36	4.36
	DVC			
	Mejia unit – 6	198	162.80	-35.20
	DVC Chandrapur (Ext. 7 & 8)	606	590.76	-15.24
	Other CSGS			
	Haryana CLP Jhajjar	483	606.62	123.62
	MPL DVC - Maithon Power	2,106	2,047.04	-58.96
	Tala	31	24.97	-6.03
	Sasan UMPP	435	426.97	-8.03
	Sub Total (SJVNL+DVC+THDC+Other CSGS)	4,140.00	4,154.97	14.97
E	State Generating Stations			
	Gas Turbine Power Station (GTPS)	193	72.13	-120.87
	Pragati – I	289	297.47	8.47
	Pragati – III	815	663.10	-151.90
	Timarpur-Okhla Waste Mgt. Co	49	49.25	0.25
	MSW Bawana	34	40.43	6.43
	Tata Solar	2	1.81	-0.19
	SGS Total	1,382.00	1,124.18	-257.82
F	Renewable Energy			
	Net metering		4.45	4.45
	SECI 20 MW Solar	40	40.56	0.56
	SECI 200 MW Solar	346	50.53	-295.47
	SEI Jyoti Swaroop		49.97	
	SEI RaviKiran	379	50.51	
	SEI Renewable		49.39	
	SEI Solarvan		50.89	
	SEI Sooraj		52.13	
	SEI Sunshine		52.90	
	NANTI HYDRO POWER PRIVATE LIMITED	40	48.77	8.77
	SECI- Wind	171	132.77	-38.23
	Taranda Hydro	35	47.23	12.23
	Suryakanta Hydro Energies Pvt. Ltd.	43	46.43	3.43
	M/s Cosmos Hydro Power Private Limited	0	23.02	23.02
	Singrauli Small Hydro	3	4.20	1.20
	Renewable Total	1,057.00	703.77	-353.23
	Grand Total	9,664.00	10,404.87	740.87

*MU scheduled to the petitioner in FY 21-22 is as per invoices. Figures fetched from Audited Power Purchase Certificate Annexure A-3

Short Term Power Purchase

During this financial year the Petitioner has purchased 1,332.24 MU through bilateral/exchange/UI/Intrastate/Banking as short-term power purchase. Out of 1,332.24 MU the Petitioner has received back 184.03 MUs of banking and purchased 8.95 MU through UI, 740.55 MU through Bilateral, 15.59 MU through intra state purchase and balance 383.12 MU through Exchange mode. A comparative summary of sources wise short term power purchase from various sources from FY 2019-20 onwards are shown below:

Table 3.16: Details of Short term Power Purchase

S. No.	Particulars	FY 19-20		FY 20-21		FY 21-22*	
		Energy (MU)	(%)	Energy (MU)	(%)	Energy (MU)	(%)
A	Bilateral	465.84	20%	644.26	41%	740.55	56%
B	Banking	723.06	31%	187.83	12%	184.03	14%
C	Exchange	1,071.08	46%	680.26	43%	383.12	29%
D	Intra state	89.69	4%	42.18	3%	15.59	1%
E	UI	4.22	0%	10.57	1%	8.95	1%
F	Total	2,353.89	100%	1,565.10	100%	1,332.24	100%

*Figures fetched from Audited Power Purchase Certificate Annexure A-3

Short Term Power Sale

During the year the Petitioner has sold 1841.14 MU of surplus energy out of which 67.00 MU (4%) was sold through UI, 468.00 MU (25%) was banked, 1,106.49 MU (60%) was sold through exchange and 199.65 MU (11%) through intra-state arrangements.

A comparative summary of source wise short term power sales through various sources from FY 2019-20 onwards are shown below:

Table 3.17: Details of Short term Power Sales

S. No.	Particulars	FY 19-20		FY 20-21		FY 21-22*	
		Energy (MU)	(%)	Energy (MU)	(%)	Energy (MU)	(%)
A	Bilateral	10.91	2%	-	0%	-	0%
B	Banking	198.37	39%	200.35	25%	468.00	25%
C	Exchange	134.82	27%	403.16	50%	1,106.49	60%
D	Intra state	22.57	4%	115.15	14%	199.65	11%
E	UI	137.38	27%	92.49	11%	67.00	4%
F	Total	504.06	100%	811.16	100%	1,841.14	100%

*Figures fetched from Audited Power Purchase Certificate Annexure A-3

Power Purchase Cost

The Petitioner has incurred gross power purchase cost of Rs. 5,775 Cr (inclusive of REC) for the gross power purchase quantum of 11,737 MUs in FY 2021-22 from all sources including intra-state, bilateral, UI and exchange. The revenue of Rs. 740 Cr on account of sale of 1841 MU of surplus energy through bilateral, intra-state, UI and exchange has been adjusted against the gross power purchase cost. The Petitioner has also incurred transmission charges of Rs. 1003 Cr.

Further in order to meet RPO obligations, Rs. 17.97 Cr cost has been incurred towards purchase of RE certificates. The Petitioner has arrived at total audited power purchase cost of Rs. 6,037.01 Cr for FY 2021-22 and after adjustments the cost is Rs 6,017.19 Cr. Given below is the energy balance approved by Hon'ble Commission and the corresponding cost incurred by the Petitioner.

Table 3.18: Details of Power Purchase Cost Station wise for FY 21-22

Particulars	Energy (MU)	Total Charges (Rs. Cr.)	Rs./kwh	Energy (MU)	Fixed Charges (Rs. Cr.)	Variable Charges (Rs. Cr.)	Other Charges (Rs. Cr.)	Total Charges (Rs. Cr.)	Rs./kwh
	Approved in ARR			Sought for Trued Up					
NTPC									
Anta Gas Power Station	3.00	8.90	32.94	1.72	6.89	1.22	0.13	8.25	47.99
Auraiya Gas Power Station	15.00	22.13	14.49	13.55	10.10	9.19	-1.01	18.28	13.49
Badarpur Thermal Power Station	-	-	-	-	-	20.04	0.37	20.41	-
Dadri Gas Power Station	29.00	22.78	7.81	22.71	12.30	16.79	2.88	31.97	14.08
Farakka Super Thermal Power Station	35.00	14.72	4.19	27.93	3.41	9.26	0.54	13.21	4.73
Feroze Gandhi Unchahar TPS 1	33.00	16.63	4.96	31.18	5.09	10.38	0.32	15.80	5.07
Feroze Gandhi Unchahar TPS 2	63.00	30.76	4.86	71.08	11.40	23.80	3.69	38.89	5.47
Feroze Gandhi Unchahar TPS 3	40.00	21.42	5.41	46.23	7.92	15.36	0.48	23.76	5.14
Feroze Gandhi Unchahar TPS 4				-	-0.00	-	0.03	0.03	-
Kahalgaoon STPS 1	91.00	33.91	3.73	82.52	9.97	21.20	0.32	31.49	3.82
Kahalgaoon STPS 2	328.00	111.06	3.39	301.29	36.66	73.90	0.03	110.58	3.67
Koldam Hydro Power Station									
National Capital Therm Pwr - Dadri	-	5.89	-	0.001	5.29	1.81	4.18	11.27	1,06,442
National Capital Therm Pwr - Dadri 2	26.00	18.58	7.05	37.73	10.00	14.90	0.28	25.18	6.67
Rihand Super Therm Pwr Stn 1	200.00	46.82	2.34	222.33	17.58	31.47	1.10	50.14	2.26
Rihand Super Therm Pwr Stn 2	241.00	53.27	2.21	237.98	18.75	33.58	0.61	52.94	2.22
Rihand Super Therm Pwr Stn 3				-	-	0.10	-	0.10	-

Particulars	Energy (MU)	Total Charges (Rs. Cr.)	Rs./kwh	Energy (MU)	Fixed Charges (Rs. Cr.)	Variable Charges (Rs. Cr.)	Other Charges (Rs. Cr.)	Total Charges (Rs. Cr.)	Rs./kwh
	Approved in ARR			Sought for Trued Up					
Singrauli Super Thermal Power Station	307.00	68.90	2.24	289.76	18.35	43.27	1.81	63.43	2.19
NTPC	1,411.00	475.77	3.37	1,386.01	173.70	326.26	15.77	515.73	3.72
APCPL									
Aravali Jhajjar	953.0	1,032.62	10.84	2,313.24	683.72	844.72	54.36	1,582.80	6.84
APCPL	953.0	1,032.62	10.84	2313.24	683.72	844.72	54.36	1582.80	6.84
NHPC									
Bairasiul	15.00	3.68	2.51	19.38	1.80	1.80	0.72	4.32	2.23
Chamera-I	52.00	9.91	1.91	45.30	4.45	5.03	0.71	10.19	2.25
Chamera-II	43.00	9.63	2.25	54.47	6.43	5.36	0.48	12.27	2.25
Chamera-III	36.00	15.04	4.15	38.49	9.49	7.46	0.27	17.22	4.47
Dhauliganga	46.00	10.51	2.27	48.17	6.92	6.47	2.70	16.09	3.34
Dulhasti	77.00	39.10	5.08	82.25	22.41	20.97	8.10	51.48	6.26
Parbati-III	25.00	13.99	5.60	23.33	11.49	3.53	0.16	15.18	6.51
Salal				-	-	-	0.00	0.00	-
Sewa-II	16.00	7.32	4.57	2.52	1.09	0.59	1.00	2.68	10.62
Tanakpur	15.00	4.97	3.38	16.48	3.37	2.66	0.15	6.17	3.74
Uri	99.00	14.36	1.45	96.78	8.92	7.72	7.36	24.00	2.48
Uri-II	65.00	23.22	3.59	64.52	13.12	11.88	5.97	30.97	4.80
NHPC	489.00	151.73	3.10	491.71	89.48	73.47	27.62	190.57	3.88
SJVN									
Nathpa Jhakri	197.00	42.05	2.13	201.36	25.95	23.14	-0.55	48.54	2.41
SJVN	197.00	42.05	2.13	201.36	25.95	23.14	-0.55	48.54	2.41
THDC									
THEP (Koteshwar)	32.00	14.42	4.51	31.67	7.71	8.08	0.00	15.79	4.99
THEP (Tehri)	52.00	23.38	4.46	62.78	12.01	11.81	1.98	25.80	4.11
THDC	84.00	37.80	4.50	94.44	19.72	19.89	1.98	41.58	4.40
CLP									
CLP Jhajjar	483.00	243.88	5.05	606.62	82.37	215.79	7.54	305.70	5.04
CLP	483.00	243.88	5.05	606.62	82.37	215.79	7.54	305.70	5.04
MPL									
Maithon Power	2,106.00	761.17	3.61	2,047.04	315.01	525.47	-29.16	811.32	3.96
MPL	2,106.00	761.17	3.61	2,047.04	315.01	525.47	29.16	811.32	3.96
DVC									
Chandrapura Thermal Power Station - Unit 7 & 8	606.00	294.89	4.87	590.76	97.67	158.14	0.17	255.98	4.33

Particulars	Energy (MU)	Total Charges (Rs. Cr.)	Rs./kwh	Energy (MU)	Fixed Charges (Rs. Cr.)	Variable Charges (Rs. Cr.)	Other Charges (Rs. Cr.)	Total Charges (Rs. Cr.)	Rs./kwh
	Approved in ARR			Sought for Trued Up					
Mejia Thermal Power Station - Unit 6	198.00	100.46	5.07	162.80	28.87	49.61	0.03	78.50	4.82
DVC	804.00	395.35	4.92	753.56	126.54	207.75	0.20	334.49	4.44
NPCIL									
NAPS Unit 1 & 2	111.00	32.95	2.97	105.78	-	31.24	0.85	32.09	3.03
RAPS Unit 5 & 6	121.00	45.07	3.73	125.21	-	47.29	0.85	48.14	3.84
NPCIL	232.00	78.02	3.36	230.99	-	78.53	1.70	80.23	3.47
Sasan									
Sasan UMPP	435.00	56.29	1.29	426.97	6.26	49.10	6.91	62.26	1.46
Sasan	435.00	56.29	1.29	426.97	6.26	49.10	6.91	62.26	1.46
Tala HEP									
Tala HEP	31.00	6.70	2.16	24.97	-	5.40	-	5.40	2.16
Tala HEP	31.00	6.70	2.16	24.97	-	5.40	-	5.40	2.16
SECI Solar Rajasthan (SECI 20 MW Solar)	40.00	22.07	5.50						
Suryakanta Hydro Energies Pvt. Ltd.	43.00	16.46	3.80						
Singrauli HEP	3.00	1.64	5.04						
Nanti HEP	40.00	17.04	4.29						
Taranda Hydro	35.00	14.91	4.29						
SECI SBSR Power cleantech Elebn pvt Ltd. (SECI 200 MW Solar)	346.00	92.73	2.68						
SECI Wind Alfanar	171.00	42.99	2.52						
SEI Solarvan	379	150.16	3.96						
SEI Sooraj									
SEI Sunshine									
SEI JyotiSwaroop									
SEI RaviKiran									
SEI Renewable									
	1,057.00	358.00	3.39						
Grand Total	8,282.00	3,639.38	4.39	8,576.93	1,522.74	2,369.50	86.38	3,978.63	4.64

Energy availability from State Gencos

The energy scheduled along with total cost to the Petitioner during FY 2021-22 from the generating stations based in Delhi is summarized in the table below:

Table 3.19: Details of Power Purchase Cost State Generating Station wise for FY 21-22

Table 3.19: Details of Power Purchase Cost State Generating Station wise for FY 21-22									
Particulars	Energy (MU)	Total Charges (Rs. Cr.)	Avg. Rate (Rs. kWh)	Energy (MU)	Fixed Charges	Variable Charges	Other Charges	Total Cost Including PY arrears	Avg. Rate (Rs./ kWh)
	Approved In ARR			Sought for Trued up					
State Generating Stations									
Gas Turbine Power Station (GTPS)	193.00	58.23	3.02	72.13	13.55	83.28	-1.23	95.60	13.25
IP Station				-	-	0.03	-	0.03	-
Pragati Power Station I	289.00	210.73	7.29	297.47	29.96	268.87	-1.00	297.83	10.01
Pragati Power Station III, (Bawana)	815.00	446.63	5.48	663.10	284.89	215.03	7.17	507.09	7.65
TOWMCL	48.57	31.26	6.44						
MSW Bawana	33.68	23.68	7.03						
Tata solar	2	1.65	8.25						
Total SGS	1,381.25	772.18	5.59	1,032.69	328.41	567.21	4.94	900.56	8.72

Some of the reasons for high power purchase cost of Delhi Gencos are:

- Bawana-Some quantum scheduled on RLNG and also Increase in price of APM (Low cost no cut category gas) allocated to Bawana.
- GTPS- Non availability of APM gas with GTPS since 15 June'2021, scheduling being done on RLNG only.
- Pragati 1- Increase in gas cost. Scheduling on RLNG on account of must run status granted by Delhi SLDC.

Renewable Purchase Obligation

The Petitioner would like to submit that the Hon'ble Commission vide notification dated 01st Oct' 2012 mandated that all the obligated entities have to meet certain specified percentage of energy through renewable energy.

Further, the Hon'ble Commission in its Business Plan Regulations, 2019 has prescribed the given below RPO trajectory to be met by Delhi Discom's for FY 20-21 to FY 22-23, which was further revised in DERC (Renewable Purchase Obligation and Renewable Energy Certificate Framework Implementation) Regulations 2021. Extract of the relevant Regulation is reproduced below:

27. TARGET FOR RENEWABLE PURCHASE OBLIGATION

(1) The targets for Renewable Purchase Obligation (RPO) in terms of Regulation 124 of the DERC (Terms and Conditions for Determination of Tariff) Regulations, 2017 of a Distribution Licensee from FY 2020-21 to FY 2022-23, shall be computed as a percentage of total sale of power, to its retail consumers in its area of supply, excluding procurement of hydro power. The target for RPO shall be met through purchase of power from various Renewable Energy sources or purchase of Renewable Energy Certificates ('REC') or combination of both, and shall be as follows:

Table 3.20: Targets for Renewable Purchase Obligation

S. No.	Particulars	2020-21	2021-22	2022-23
A	Non Solar Target	10.25%	10.25%	10.50%
B	Solar Target	7.25%	8.75%	10.50%
C	HPO Target		0.18%	0.35%
D	Total	17.50%	19.18%	21.35%

(2) The Distribution Licensee shall comply with its RPO through procurement of Solar energy and Non-Solar energy:

Provided that on achievement of Solar RPO compliance as specified in aforesaid sub-

Regulation (1) to the extent of 85% and above, remaining shortfall if any, can be met by excess Non-Solar energy/ Non-Solar REC purchased beyond non-Solar RPO for that particular year:

Provided further that on achievement of Non-Solar RPO compliance as specified in aforesaid sub-Regulation (1) to the extent of 85% and above, remaining shortfall if any, can be met by excess Solar energy/Solar REC purchased beyond Solar RPO for that particular year:

Provided also that the Distribution Licensee may purchase power from various Renewable Energy sources or RECs or combination of both for any shortfall in meeting their total RPO targets for any financial year within three months from the date of completion of the relevant financial year.

(3) Renewable Energy generation recorded through Renewable Energy meters installed in the premises of net metering Consumers shall be deemed to be part of RPO of the Distribution Licensee as specified in DERC (Net Metering for Renewable Energy) Regulations, 2014, for the relevant year:

Table 3.21: Meeting of RPO obligations FY 21-22

Particulars	RPO requirement for FY 21-22			
	Solar	Non Solar	HPO	Total
Total Billed Sales				8,752.21
Less- units from Hydro				812.49
Balance Billed sales to be met through RPO obligation				7,939.72
RPO obligation (%)	8.75%	10.25%	0.18%	19.18%
A. Total RPO to be met – MUs	694.73	813.82	14.29	1,522.84
B. MUs through Long term Tied up quantum	438.37	392.26	-	830.63
C. MUs through Short term Tied up quantum	59.66	726.36	14.19	800.21
D. Adjusted for RPO compliance for FY 20-21		-71.38		-71.38
E. Shortfall MUs (-) / Surplus (+) (B+C-A-D)	-196.69	233.42	-0.10	36.62
F. REC purchased – MUs	70.00	-		70.00
G. Balance RPO compliance (Mus) at the end of March 22 (G= E+F)	-126.69	233.42	-0.10	106.73
H. Shortfall of Solar adjusted in Q1 FY 22-23 as per regulation 4(3) of RPO Regulations 2021	22.48	-	-	22.48
I. Balance RPO compliance (MUs) (G+H)	-104.21	233.42	-0.10	129.11
J. Adjustment done from Excess Non-Solar Procured (MUs) to meet Solar Compliance. (15% of adjustment allowed as per regulation 4(3) of RPO Regulations 2021)	104.21	-104.31	0.10	-
Final Shortfall (-) /Surplus (+) for FY 21-22 (I-J)	-	129.11	-	129.11

Note: - as per certificate

*information already shared with the Hon'ble Commission

From above it is evident that there is a surplus of 129.11 MUs in FY 2021-22, therefore it is requested to the Hon'ble Commission to carry forward these renewable attribute of 129.11 MUs surplus power from FY 2021-22 to FY 2022-23 toward RPO compliance, which will reduce the estimated shortfall of 706 MUs to 576.9 MUs for FY 2022-23, ultimately reducing the burden on end consumers. It is also pertinent to mention that the Petitioner has filed Petition with the Hon'ble Commission for carry forward of the renewable attributes of surplus Renewable power of the FY 2021-22 subsequently in FY 2022-23.

Details of Short Term Power Purchase

During this financial year the Petitioner has procured 1332.2 MU through bilateral/exchange/UI/Intrastate/Banking under short-term power purchase.

Table 3.22: Details of Short term Power Purchase in FY 21-22

S. No.	Short Term Purchase	Units (MU)	Rate per Unit	Amount Rs Cr
A	IDT Purchase	15.59	3.63	5.65
B	IEX Purchase	366.32	5.36	196.23
C	PXIL Purchase	16.80	4.52	7.60
D	Banking Purchase	184.03	2.82	51.95
E	DSM Purchase	8.95	6.72	6.02
F	Bilateral Purchase	740.55	3.94	291.77
G	Short Term Purchase Total	1,332.24	4.20	559.23

Further the Hon'ble Commission in its Regulation 121(3) has stated that the distribution licensee has to follow the normative cost of banking transactions at the rate of average power purchase cost of the portfolio of the distribution licensee.

It is further mentioned that the Hon'ble Commission in its various Tariff Orders has mentioned that banking transaction are revenue neutral transactions, hence, all banking transaction should be done at one rate only.

However, previously the Petitioner in its accounts has followed the following methodology for accounting of banking transactions. The Petitioner while banking the units with the other utility record the transaction at normative cost say Rs 2.91/unit. At the time of return of the said banked units along with extra unit if any, recorded the transactions equal to the value recorded at the time on inception of transaction, thus, not considering the impact of additional units, which are reimbursed by the other utility towards cost of funding the time lag between the payment to generator and sale of actual units. For example: If the utility has banked 100 MUs then for the purpose of recording the transaction in books of accounts, it has considered notional value of Rs. 40 Cr. (i.e. 100 Mus * Rs 4/unit). At the time of return of those banked units the other utility has returned 104 MUs. However in order to nullify the said transaction for accounting purpose the original utility has kept the value Rs 40 Cr. by reducing the notional rate of Rs 4/unit to Rs. 3.85/unit in its books of account.

Due to consideration of two different rates while accounting for the same banking transaction the discrepancy might occurred. Each banking contract (comprising import & export) needs to be treated as a transaction where import & export Mus are to be considered at same rate making the transaction revenue neutral. The only exception to this would be the percentage return which would reduce/increase the rate by the same factor. For example, a 100 Mus

export considered at Rs. 4/-per unit would amount for Rs. 40 Cr. in sale & corresponding import at 105% would result in import being considered at Rs. 3.81/- per unit as 105 units would be returned now.

As the statutory auditor has certified the power purchase cost based on books of account, hence, has certified return of banked units of 184 MUs @ reducing cost of Rs 2.82/unit against the notional cost of Rs 2.91 /unit.

Therefore, for the purpose of truing up of banking transaction, the Petitioner is seeking return of banking transaction at notional rate of Rs. 2.91 per unit. Impact of the same is given in table below:

Table 3.23: Details of Financing Cost of Power Banking

S. No.	Short Term Purchase	MOU	Units	Amount
A	Banking Purchase/refund	MUs	184.03	51.95
B	Rate Considered	Rs./unit	2.82	
C	Notional Rate to be considered	Rs./unit	2.91	
D	Additional Impact to be computed for the purpose of ARR	Rs Cr.	1.58	

Revenue neutrality of power banking transaction and its impact on power purchase availability

The Hon'ble Commission *vide* its letter dated 16.11.2018, has specified that the normative rate of banking transaction shall be '*weighted average rate of all long-term sources considering only **variable cost for the relevant year***'. The relevant paragraph of the aforesaid letter is given below for reference please:

*"the normative cost of banking transactions shall be **weighted average rate of all long term sources** considering only variable cost **for the relevant year**. Further the sample calculation for incentive on sale of surplus power is annexed herewith."*

Essentially, it means that in all likelihood the first leg of banking transaction may have a different normative cost than the return leg of the same banking transaction if both the legs take place in different financial years. This has been the usual practice till date.

"**The relevant year**" defeats the "**revenue neutral**" nature of banking transaction and bring in "Mark to Market" exposure. Distribution companies will not know the extent of "Mark to Market" exposure when they propose to enter into such transaction. It will be known only

in the year of true-up as the rate for relevant year would be known then [almost two years later].

An example of actual banking transaction, spread over two financial years, have been settled by the Hon'ble Commission in the Tariff Order dated 30.09.2021 as below:

Banking Transaction Treatment - J&K								
Parameters	Period	True Up Period	Return Ratio	MUs Banked	Per Unit Rate Considered by Commission in True Up	Total Export (Sale) Amount Considered (Rs Crore)	Total Import (Purchase) Amount Allowed (Rs Crore)	Total Disallowance (Rs Crore)
Export	Dec'17- to Feb'18	FY 2017-18	-	268	4	107.28	-	30.67
Import	May'18 to Sep'18	FY 2018-19	98.5%	264.18	2.90	-	76.61	

The aforesaid transaction, as settled, is opposite to what forms part of the Regulation 121 (3) of the DERC (Terms and Conditions for Determination of Tariff) Regulations, 2017, Regulation 29 (1) (ii) of DERC Business Plan Regulation, 2019 as well as directives issued by the Hon'ble APTEL in its judgment in Appeal 14 of 2012.

Thus the Petitioner propose the following options for consideration of the Hon'ble Commission to make banking transactions revenue neutral:

- **Option A [No Financial Impact towards Export / Import of Power]**

No financial impact for the export of power [sale] and import of power [purchase] and allowance of Trading Margin / Transmission charges/Return Ratio if any.

- **Option B**

Financial impact for the export of power [sale] and import of power [purchase] at the same weighted average rate of variable cost of all long term sources. The financial impact towards "return ratio" linked to the weighted average rate of variable cost of all long term sources of the financial year when such return takes place.

"....Provided that the normative cost of banking transactions shall be weighted average rate of variable cost of all long term sources. Further, weighted average rate considered during True Up for first leg of banking

transaction shall be used for the True-Up of second leg of the banking transaction along with Trading Margin, Transmission charges and/or applicable Return Ratio, if any."

The above amendment will help in preserving the revenue neutrality of power banking transactions. And DISCOM will be able to bank its surplus contracted capacity of power generation in winters with other distribution utilities and seek return of such surplus capacity during summers of next financial year.

Details for Short Term Surplus Power Sale

During the year the Petitioner has sold 1841.14 Mus at the average rate of Rs 4.02 per unit. The source wise summary of sale of surplus power during the FY 2021-22 is shown below:

Table 3.24: Details of Short term Power Sales

S. No.	Particulars	FY 21-22		
		Units (MU)	Rate per Unit	Amount Rs Cr
A	IDT Sale	199.65	6.23	124.33
B	IEX Sale	1,106.49	4.31	477.40
C	Banking Sale	468.00	2.64	123.62
E	DSM Sale	67.00	2.25	15.07
F	Short Term Sale Total	1,841.14	4.02	740.43

Transmission Charges

The Petitioner has incurred transmission charges of Rs. 1,002.92 Cr. The party wise breakup of the transmission charges is given in the table below:

Table 3.25: Summary of Transmission charges for FY 21-22

S. No.	Name of Station-Particulars / Party Name	Amount Rs. Cr.
A	PGCIL TRANSMISSION CHARGES	
	PGCIL NON POC BILL	1.08
	PGCIL POC BILL 1	599.74
	PGCIL POC BILL 2	-5.38
	PGCIL POC BILL 3	9.31
	PGCIL BILL 3	34.24
B	DTL/ SLDC TRANSMISSION CHARGES	
	DTL-Application Charges	0.08
	DTL-NRLDC Charges	2.98
	DTL-Reactive Energy Charges	11.38
	DTL-SLDC Charges	2.88
	DTL-STOA Credit	-117.18
	DTL-Wheeling Charges	345.13
	DTL-SCED	-6.43
C	OTHER TRANSMISSION CHARGES	
	Banking Purchase STOA	5.86
	Banking Sale STOA	15.80
	BBMB Charges	0.48
	Bilateral purchase STOA	23.56
	Chandrapura Thermal Power Station – Transmission	1.44
	CLP Jhajjar Transmission	9.33
	IEX Purchase STOA	12.61
	IEX Sale STOA	35.88
	Maithon Power Tx Charges	0.16
	Mejia Thermal Power Station - Unit 6 Transmission	0.16
	NANTI Transmission	2.12
	NRPC	0.10
	NTPC TRANSMISSION Charges	0.24
	SECI 20 MW Solar Transmission	1.86
	SECI- SLDC	-
	SEI Sunshine Transmission	12.95
	Suryakanta Transmission	1.52
	Taranda Hydro Transmission	0.08
	THEP (Koteshwar)- NRLDC Charges	0.01
	THEP (Tehri)-NRLDC Charges	0.01
	Sasan UMPP Tx	0.02
	M/s Cosmos Hydro Power Private Limited, Transmission	0.26
	PXIL Purchase STOA	0.65
	Grand Total	1,002.92

Normative Rebate

The Hon'ble Commission in its Tariff Determination Regulations, 2017 has specified that

"119. Distribution Licensee shall be allowed to recover the net cost of power purchase from long term sources who's PPAs are approved by the Commission, assuming maximum normative rebate available from each source, for supply to consumers."

The Hon'ble Commission in its Tariff Order FY 2020-21 has considered 2% and 1.50% normative rebate and approved power purchase cost net of rebate. Following the same principle of normative rebate of 2% and 1.50%, the Petitioner has computed net normative rebate.

It is worth to mention that 2nd wave of COVID-19 crisis has also impacted operating cycle of the Petitioner in the months of April'21 to June'21. The Petitioner's billing and collections had dropped to such a level, where the Petitioner was finding it difficult to make regular payment to power supply/ transmission companies and has resorted to bill discounting option therefore has not been in a position to avail any such rebate which was available if the payment was made on presentation of power purchase supply/ transmission bill. Thus, the Petitioner has computed net normative rebate of Rs 96.89 Cr after considering such amount pertaining during the COVID-19 period.

Table 3.26: Summary of Normative Rebate for FY 21-22

(Rs. Cr.)

S. No	Vendor	Maximum Normative Rebate (in %) (A)	Rebatable Amount (B)	Rebatable Amount (not availed Due to Covid19) (C)	Amount Offered as normative rebate [D=(B-C)*A]
A	Towards Power Purchase				
1	APCPL	1.50%	1,586.17	161.65	21.37
2	APPCPL	0.00%	-		-
3	BBMB	0.00%	-		-
4	BRPL	0.00%	-		-
5	BYPL	0.00%	-		-
6	CHPPL	1.50%	10.22		0.15
7	DMSWSL	2.00%	28.42		0.57
8	DTL (UI)	0.00%	-		-
9	DTL (LT)	2.00%	345.13		6.90
10	DVC	1.50%	335.89		5.04
11	GMR	0.00%	-		-
12	IPGCL	2.00%	95.63	6.72	1.78
13	KEIPL	2.00%			-
14	MES	0.00%			-
15	NDMC	0.00%			
16	NDPL (G)	0.00%			-

S. No	Vendor	Maximum Normative Rebate (in %) (A)	Rebatable Amount (B)	Rebatable Amount (not availed Due to Covid19) (C)	Amount Offered as normative rebate [D=(B-C)*A]
17	NDPL (Solar)	0.00%			-
18	NHPC	1.50%	189.16		2.84
19	NHPPL	1.50%	20.92		0.31
20	NPCIL	2.50%	78.60	6.93	1.79
21	Northern Railways	0.00%	-		-
22	NRLDC	0.00%	-		-
23	NTPC	1.50%	514.82		7.72
24	NTPC (RRAS)	0.00%	-		-
25	NVVNL	2.00%	5.90		0.12
26	PGCIL	1.50%	0.29		0.00
27	CTUIL	1.50%	671.04		10.07
28	PPCL I	2.00%	297.47	27.81	5.39
29	PPCL III	1.50%	507.45	97.30	6.15
30	PTC(ST)	2.00%	24.27		0.49
31	PTC(Tala)	0.46%	5.40		0.02
32	SASAN	1.50%	56.09		0.84
33	SECI	1.50%	43.70		0.66
34	SEI SUNSHINE	1.50%	20.95		0.31
35	SEI SOLARVANA	1.50%	20.15		0.30
36	SEI SOORAJ	1.50%	20.64		0.31
37	SEI JYOTISWAROOP	1.50%	19.43		0.29
38	SEI RAVIKIRAN	1.50%	19.90		0.30
39	SEI RENEWABLE	1.50%	19.56		0.29
40	SHEPL	1.50%	17.64		0.26
41	SJVNL	1.50%	48.54		0.73
42	TARANDA	1.50%	20.26		0.30
43	THDC	1.50%	40.61		0.61
44	TOWMCL	2.00%	28.28		0.57
45	TPTCL	1.50%	1,359.40		20.39
46	IEX	0.00%	-		-
47	PXIL	0.00%	-		-
48	Net Metering	0.00%	-		-
	Total (A)		6451.95	300.41	96.89

Incentive on Sale of surplus Power

The Hon'ble Commission in its Business Plan Regulations, 2019 issued by Hon'ble DERC on the Incentive on Sale of surplus Power. The same has been reproduced below for ready reference:

"29. INCENTIVE SHARING MECHANISM FOR SALE RATE OF SURPLUS POWER

(1) The computation of incentive for Sale Rate of Surplus Power in terms of the Regulation 165 of the DERC (Terms and Conditions for Determination of Tariff) Regulations, 2017 from FY 2020-21 to FY 2022-23 of the Distribution Licensees shall be as follows:

- i. The variable cost of the generating station for which power is surplus and required to be sold through **Power Exchanges** shall be considered as the previous month's billed variable cost of such generating station.*
- ii. The variable cost of the generating station for which power is surplus and required to be sold through **Banking and Bilateral arrangements** shall be considered as the previous month's billed variable cost of such generating station prevalent at the date of entering into such contracts.*
- iii. The incentive shall be the product of Rate difference (Actual Sale Rate-Variable Cost) and Quantum of Power actually sold."*

Accordingly the Hon'ble Commission is requested for doing true up of the incentive of Rs. 75.48 Cr as per MYT Regulations, 2017. Due to very voluminous data, information for slot wise computation of incentive amount would be shared with third party auditors/ the Hon'ble Commission during the course of prudence check.

Further via letter dated 9th October 2021, the Hon'ble Commission agreed to allow Additional UI charges and sustain deviation charges as a pass through in power purchase cost due to the crisis of shortage of coal to the Central Generating Power Plants resulting in shortage of supply of power from the long term sources as per allocation. The order was applicable from 9th October 2021 to 20th October 2021. During this time Additional UI and sustain deviation charges amounts to Rs. 0.30 Cr. Therefore, it is requested to the Hon'ble Commission to allow the same in Power purchase cost of FY 21-22.

Given below is the energy balance approved by the Hon'ble Commission and the corresponding cost incurred by the Petitioner.

Based on all above submissions, the net energy balance for FY 2021-22 comes as below:

Table 3.27: Power Purchase Cost for FY 21-22

Particulars	As per the Hon'ble Commission			As per the Petitioner			Remarks
	MU	(Rs Cr)	Rs/kWh	MU	(Rs Cr)	Rs/kWh	
Power Purchase from CSGS	7,225.00	3,281.38	4.54	8,576.77	3,978.63	4.64	Table 3.18
Short Term Power Purchase	572.39	161.34	2.82	1,332.24	559.23	4.20	Table 3.22
Power Purchase – Delhi Gencos	1,297.00	715.59	5.52	1,032.69	900.56	8.72	Table 3.19
Renewable Power	1141.25	414.59	3.63	795.41	318.14	4.00	
Cost of REC certificate – towards RPO		34.21			17.97		
Gross Power Purchase Cost	10,235.64	4,607.11	4.50	11,737.11	5,774.52	4.92	
Add: Transmission Charges							
PGCIL charges	-165.64	633.04		-386.83	639.00		Table 3.13 Table 3.25
DTL charges	-86.91	349.93		-87.08	238.83		
Other transmission charges					125.09		
Surplus Power sold / Banked / UI sales				-1,841.14	-740.43	4.02	Table 3.24
Power Purchase Cost (Audited)	9,983.09	5,590.08	5.60	9,422.05	6,037.01	6.41	
Net Normative Rebate on power purchase		-91.75			-96.89		Table 3.26
Add-Incentive on Sale of Surplus Power					75.48		
Add- Normative additional units of power Banking @ 2.91/unit					1.58		Table 3.23
Net Power Purchase Cost	9,983.09	5,498.33	5.51	9,422.05	6,017.19	6.39	

Operation and Maintenance (O&M Expenses)

Regulation 87 of Tariff Regulations, 2017 provided that " *The Utilities shall be allowed Operation and Maintenance expenses on normative basis including expenses for raising the loan for funding of Working Capital and Regulatory Assets as specified by the Commission in the Business Plan Regulations for the respective Control Period.*

Provided that the Normative O&M Expenses for the respective Control Period shall not be trued up.

Provided further that the water charges, statutory levy and taxes under O&M expenses if indicated separately in the audited financial statement shall not form part of Normative O&M Expenses."

Further Regulation 92 provided that "Normative Operation and Maintenance expenses of a Distribution Licensee shall consist of

- a) Employee Expenses,
- b) Administrative and General Expenses, and
- c) Repair and Maintenance Expense."

In the Business Plan Regulations, 2019 the Hon'ble Commission in its Regulations 23(1) has determined year wise normative O&M expenses for the Petitioner for the current control period. Relevant extract of the table of normative O&M expenses is given below:

O&M Expenses for TPDDL for the Control Period

Particulars	Unit	2020-21	2021-22	2022-23
66 kV Line	Rs. Lakh / ckt.km	3.079	3.197	3.32
33 kV Line	Rs. Lakh / ckt.km	3.079	3.197	3.32
11 kV Line	Rs. Lakh / ckt.km	0.935	0.971	1.008
LT Line System	Rs. Lakh / ckt.km	7.338	7.62	7.912
66/11 kV Grid S/s	Rs. Lakh / MVA	0.954	0.991	1.029
33/11 kV Grid S/s	Rs. Lakh / MVA	0.954	0.991	1.029
11/04.15 kV DT	Rs. Lakh / MVA	1.489	1.546	1.605

Thus computation of Normative O&M expenses for FY 2021-22 based on the above table and Actual Network capacity is computed as below:

Table 3.28: Normative O&M Expenses for FY 21-22

Particulars	Unit	FY 21-22 Rate	Capacity	Capacity as on 31.03.2021	Capacity as on 31.03.2022	Average Capacity	Amt. In Rs Crs
66 kV Line	Rs. Lakh / ckt.km	3.197	Ckt.km	577.64	616.41	597.03	19.09
33 kV Line		3.197	Ckt.km	596.36	604.53	600.45	19.20
11 kV Line		0.971	Ckt.km	7097.11	7274.81	7185.96	69.78
LT Line System		7.62	Ckt.km	7490.20	7619.60	7554.90	575.68
66/11 kV Grid S/s	Rs. Lakh / MVA	0.991	MVA	3094.00	3213.5	3153.75	31.25
33/11 kV Grid S/s		0.991	MVA	1833.00	1873.00	1853.00	18.36
11/04.15 kV DT		1.546	MVA	6261.91	6368.99	6315.45	97.64
Total							831.00

Further, Regulation 26(4) of the Business Plan Regulation, 2019, specify that "Impact of any statutory Pay revision on employee's Cost as may be applicable on case to case basis shall be considered separately, based on actual payment made by the Distribution Licensees and shall be allowed by the Commission after prudence check at the time of true up of ARR for the relevant financial year."

Thus, the Petitioner is seeking truing up of the following expenses over and above the normative O&M expenses being uncontrollable in the hands of the Petitioner.

It is worth to mention that following additional expenses are either statutory in nature or done in the interest of the consumer or uncontrollable in the hands of the Petitioner. Hence, the Petitioner has sought these expenses over and above the normative expenses on actual basis.

Considering the submission made by the Petitioner before the Hon'ble APTEL in Appeal 246 of 2014, the Hon'ble APTEL agreed with the Petitioner contentions and decided the issue in favour of TPDDL. Relevant extract of the Judgment of 246 of 2014 is given below:

"16.4.1 We have carefully gone through the rival submissions of learned counsel for the Appellant and learned counsel for the Respondent Commission and also taken note of the findings of this Tribunal in its judgment dated 10.02.2015 in Appeal No. 171 of 2012. It is not in dispute that the Appellant has actually incurred various expenses as claimed by it in the petition which the State Commission has disallowed while truing up for FY 2012-13 giving reasoning that these expenses are controllable. It is, however, seen that many of the expenses

so claimed by the Appellant are in the category of uncontrollable in nature and need to be looked into by the Commission by adopting a judicious approach instead of disallowing all of them in totality.....

Accordingly, we decide this issue in favour of the Appellant."

Thus, in line with the Hon'ble APTEL Judgment, the Petitioner seeks the following claims for FY 21-22.

1) Change in Law

A. Land Licensee fees towards Grid

The license fee is applicable as per the rates decided by GoNCTD for using Land to construct new grids/ substations for the purpose of serving the need/growth of consumers. Every year the Petitioner has to pay licensee fee to GoNCTD for all its grids/sub-stations. During FY 21-22 the Petitioner has incurred an amount of Rs. 13.22 Cr towards land licensee fee on yearly basis. This land license fee is payable based on area of grids/sub-stations multiply with the specified rates, thus, it is in the nature of statutory levies and uncontrollable in the hands of the Petitioner.

Tata Power-DDL has to pay land licensee fee for the past land taken from GoNCTD and also for the new land allocated within the year and hence cost is uncontrollable.

The Hon'ble Commission vide its letter no. F.17(174)/Engg./DERC/17-18/5856/1269 dated 13.09.2022 allowed DDA to pay one time SLD charges of Rs 14 lacs per MVA towards land cost where land is allocated by DDA through GoNCTD.

While SLD charges received is passed in the ARR, the applicable annual licensee cost has to be borne by the Petitioner and is not controllable in the hands of the Petitioner.

Further, Proviso of Regulation 87 of the Tariff Regulations, 2017, clearly states that "Provided further that the water charges, statutory levy and taxes under O&M expenses if indicated separately in the audited financial statement shall not form part of Normative O&M Expenses."

Table 3.29: Computation of Land License fee to be allowed on actual basis

S. No.	Land Licensee fee	Amount Rs Cr	Remark
A	Amount Actually paid	13.22	Refer note no 5(iv) of the Audited financial statement
B	Allowed on Normative basis	10.38	
C	Balance amount to be realized	2.83	A-B

Based on the above submission and facts, the Petitioner requests to the Hon'ble Commission to allow differential amount of Rs. 2.83 Cr towards Land licensee fee, as the same is uncontrollable and statutory in nature.

Change in treatment of Land Licensee Fee

Earlier as per accounting standard Ind AS 17, Land licensee fee was accounted as part of Administrative and General expenses in Profit and loss account of the company. The accounting standard was changed w.e.f 1st April 2019 by MCA (Ministry of Corporate Affairs) by notifying new standard Ind AS 116 – "Leases". Now the accounting and disclosure requirements relating to Land Licensee fee falls under the preview of Ind AS 116. Land Licensee fee payable is considered in computation of lease liabilities and its annual payments reduce from lease liabilities.

The Petitioner applied Ind AS 116 "Leases" with a date of initial application of 1st April, 2019 using modified retrospective approach, under which the cumulative effect of initial amount recognised as at 1st April, 2019.

Accordingly, from April 2019, such expenses are not reflected in Administration & General Expenses (A&G) but included in Depreciation & Finance Cost consequently, the same will not be effected in O&M expenses going forward.

During FY 21-22, the Petitioner has made a payment on account of Land Licensee Fee amounting to Rs.13.22 Cr. which is not part of A&G as per Audited Financials.

B. Incremental Impact of GST

Regulation 87 of Tariff Regulations' 2017 read with BPR 2019 which is applicable for 4th MYT Control Period provides that:

"Provided further that the water charges, statutory levy and taxes under O&M expense if indicated separately in the audited financial statement shall not form part of normative O&M expenses."

In reference to above Regulation, the Petitioner submits that the Goods & Services Tax, which came into effect from 01.07.2017 by subsuming the Service Tax and Other Acts, thus falls under the definition of Change in Law and any financial impact if any has to be allowed to DISCOM on actual basis.

Definition of Change in law as per Regulation 2(18) of the DERC Tariff Regulations, 2017 as under:

*(18) "**Change In Law**" means occurrence of any of the following events:*

- (a) Enactment, bringing into effect or promulgation of any new Indian law; or*
- (b) adoption, amendment, modification, repeal or re-enactment of any existing Indian law; or*
- (c) change in interpretation or application of any Indian law by a Competent Court, Tribunal or Indian Governmental Instrumentality which is the final authority under law for such interpretation or application; or*
- (d) change by any competent authority in any condition or covenant of any consent or clearances or approval or license available or obtained for the project; or*
- (e) coming into force or change in any bilateral or multilateral agreement/treaty between the Government of India and any other Sovereign Government/s or international convention or protocol having implication for the generating station or the transmission system regulated under these Regulations;*

GST is to be considered as a new enactment because it is altogether a different Law having its different rules, regulations and guidance. Due to this change in law, Rate of Indirect Tax for most of the services availed by Utilities has been increased to 18% from the earlier rate of 15%. Due to this increase in rate there has been an additional impact on the Landed cost of various services availed by DISOCMS to run its business efficiently & effectively, therefore, any financial impact of the same has to be considered by the Hon'ble Commission.

It is further clarified that GST is a Statutory Tax/levy, therefore, applicability of which cannot be avoided by any utility and hence the impact of which cannot be controlled by the Petitioner, thus, it is covered under the proviso of Regulation 87 which provides as under:

"Provided further that the water charges, statutory levy and taxes under O&M expense if indicated separately in the audited financial statement shall not form part of normative O&M expenses."

CERC has already recognized the enactment of GST Act as Change in Law and allowed Genco's/ Transco's to claim additional financial impact of change in tax rate on normative O&M expenses from the beneficiaries.

Further in BPR 2019 the years considered for setting the norms for 4th Control Period for O&M expenses were FY 16-17, FY 17-18 and FY 18-19. Due to this change in law, rate of Indirect Tax for most of the services availed (as Distribution of Power is treated as a Service Sector) has increased to 18% from the earlier rate of 15%.

The Hon'ble Commission has averaged the expenses for three years of the above mentioned years while GST was applicable from July 2017 instead of normalizing the impact of statutory levies for the period in which it was applicable. Therefore the increase in expenses due to this was not captured for one year three months and got diluted due to averaging by three years instead of one year nine months. Thus the normative expenses doesn't cover full impact of GST for 4th Control Period.

Based on above submission and considering its statutory nature, the Hon'ble Commission is requested to consider **the differential impact** of the GST for Rs 30.30 Cr. for FY 2021-22 as computed below.

Table 3.30(a): Impact of GST

GST	Amount Rs. Cr
For Financial Year 21-22	
GST Amount in Rs Cr – A (As per disclosure no. 33.4 of Audited Financial Statements)	40.26
Derived normative O&M Expenses allowed by DERC towards GST for FY 20-21	9.38
Further , adjusted for the following impact	
(i) Impact of escalation for FY 21-22	3.83%
(ii) Impact of network growth for FY 21-22	2.30%
Normative amount allowed – B	9.96
Differential Impact (A-B)	30.30

C. Impact of Increase in Minimum Wages

During the FY 2021-22, the Petitioner has incurred an additional amount of Rs 9.78 Cr. over and above normative expenses towards the impact of increase in the Minimum Wages as announced by the Delhi Government vide Delhi Gazette Notification No. 85 dated 03.03.2017. Copies of the Gazette Notification regarding Minimum Wages along with the previous year Gazette Notification are annexed hereto and marked as **Annexure A-4**. As the said Gazette Notification was issued only on 03.03.2017, thus, its impact was not fully factored into account by the Hon'ble Commission while notifying the BPR 2019 applicable for 4th Control Period as the normative O&M expenses were premised on the data for FY 16-17, FY 17-18 and FY 18-19. The Hon'ble Commission has averaged the expenses for FY 16-17, FY 17-18 and FY 18-19 which was further escalated by inflation factor to arrive at the FY 20-21 norms instead of normalizing the impact for period in which it was applicable.

Thus, impact for complete one year i.e. FY 16-17 was not captured while setting the norms for 4th Control Period and got diluted while averaging the expenses by three year. Thus the normative expenses doesn't cover full impact of Minimum Wages for 4th Control Period.

It is further clarified that it is a statutory levy. Govt of NCT has increased the minimum wages by significantly in addition to the normative increase allowed in usual course and thus, resulting into increase in O&M expenses for DISCOMS. Hence, the differential impact has to be allowed additionally over and above included in normative O&M Expenses being it is statutory in nature and cannot be controlled by the Petitioner.

It is noteworthy to mention that proviso of Regulation 87 of Tariff Regulations, 2019 states that

"Provided further that the water charges, statutory levy and taxes under O&M expense if indicated separately in the audited financial statement shall not form part of normative O&M expenses."

Based on above submissions, the differential impact of unprecedented increase in minimum wages of Rs. 9.78 Cr is to be allowed on actual basis. The computation of same is as follows:

Table 3.30(b): Impact of minimum wages

Minimum Wages	Amount (Rs Cr)
For Financial Year 21-22	
Minimum Wages Amount in Rs Cr – A (As per disclosure no. 33.4 of Audited Financial Statements)	25.73
Derived Normative O&M Expense allowed by DERC towards minimum wages for FY 20-21	15.01
Further , adjusted for the following impact	
(i) Impact of escalation for FY 21-22	3.83%
(ii) Impact of network growth for FY 21-22	2.30%
Normative amount allowed – B	15.94
Differential Impact (A-B)	9.78

2) Actual as per Regulation

D. Leave Salary Contribution/Pension contribution towards - 7th Pay Commission - FRSR Employees

The Hon'ble Commission in its Business Plan Regulations has clearly specified that change in O&M expenses due to statutory requirement like 7th Pay Commission impact will be trued up on actual basis. In order to comply with the recommendations of Wage Revision Committee for disbursement of Interim Relief w.e.f. 01.01.2016 and for payment of other allowance w.e.f. 01-07-2017, which has been approved by the Govt. of NCT of Delhi, Department of Power vide their Order No. F.11 (62)/2015/Power/Pt-I/2116 dated 26-07-2017, the Petitioner in FY 2021-22 had paid leave salary contribution/Pension contribution pertaining to previous years of Rs. 89.75 Cr to Pension Trust for FRSR employees

The Petitioner would like to mention that final payment on account of 7th Pay Commission on LSC/PC has been made in FY 21-22, though provision for it was created in financials from FY 17-18 to FY 20-21. However, the Hon'ble Commission did not allow the provisions and stated to consider in the payment year. Thus, it is requested to the Hon'ble Commission to allow the payment of Rs 89.75 Cr over and above normative O&M expenses.

Relevant extracts below from respective orders where provisions were not allowed by the Hon'ble Commission:

True Up FY	Amount Rs Cr*	Remarks
Upto Mar'17	20.68	Tariff Order July'19 , Table 3.61
2017-2018	15.98	Tariff Order July'19 , Table 3.61
2018-2019	15.82	Tariff Order Aug'20, Table 3.46 & 3.50
2019-2020	15.49	Tariff Order Sep'21, Table 3.77
2020-2021	18.23	Yet to be trued up

*Gross figures

Table 3.56: Commission Approved: 7th pay revision during FY 2017-18 (Rs. Cr.)

S.No.	Interim Relief towards- 7th Pay Revision- FRSR	Upto 31.03.17	01.04.17 - 31.03.18	Ref.
A	Towards leave salary & Pension	20.68	15.98	
B	Towards salary	17.13	26.21	
C	Sub-total	37.82	42.19	A+B
D	Less: Capitalization		4.22	E+F
E	Towards leave salary & Pension		1.60	
F	Towards salary		2.62	
G	Amount Sought	37.82	37.97	C-D
H	Interim Relief as considered by Commission		40.72	B-F

Table 3.46: Provisional impact of 7th Pay Commission

Particulars	Amount Rs Cr
Interim Relief towards- 7th Pay Commission- FRSR	29.67
Provisional impact of LSC/PSC- 7th Pay Commission- FRSR	14.24
Total	43.91

Sr. No.	Particulars	Petitioner submission	Approved
A	Licensee fees	0.17	-
B	Property Tax	1.99	1.91
C	Land Licensee fees	11.01	-
D	Water Charges	2.53	-
E	DSM expenses	0.41	-
F	ESCO Exp	0.03	-
G	Impact of GST	14.36	-
H	Impact of Minimum wages	20.33	-
I	Interim Relief towards- 7th Pay Commission- FRSR	43.91	26.37
J	Legal Expenses	17.75	-
K	Financing Charges	0.16	-
L	PRI Lines	1.47	-
M	SMS Charges	1.12	-
N	Sub total	115.24	28.29

Table 3. 77: Commission Approved - Actual O&M Expenses for FY 2019-20 (Rs Cr)

Sr. No.	Particulars	Amount
A	As per Annual Audited Accounts for FY 2019-20	
i.	Employee Expenses (incl. OCI)	510.86
ii.	A&G Expenses	111.26
iii.	R&M Expenses	180.79
	Sub total	802.91
B	Adj. on account of Provision for LSPC	(13.91)
C	Adj. on account of Provision for LSPC towards capitalisation	-
D	Adjustment on O&M on account of generation business	(4.82)
E	Actual O&M expenses - Distribution business	784.17

Further after applying full and final 7th Pay Commission, there is a substantial difference in FRSR salary which was not factored at the time of BPR norms setting since payment was made in FY 20-21 and FY21-22. Therefore, it is requested to the Hon'ble Commission to allow the differential impact of 6th and 7th Pay Commission as computed in subsequent table since it was not part of normative O&M expenses.

Further, payment of Rs. 17.66 Cr has been paid on account of Non-functional scale and separated employees, which sought additional claim over and above normative O&M expenses.

Based on above submission, the Petitioner has therefore seeking impact of 7th Pay Commission as under:

Table 3.31: Payment on account of 7th Pay Commission

Particulars	Amount Rs Cr
7th Pay Commission Leave salary contribution/Pension contribution paid during FY 21-22 pertaining to previous period (gross)	89.75
Differential impact of 7th Pay Commission Vs 6th Pay Commission for current financial year (gross)	82.08
Payment made against Non Function Scale (NFS) & Separated employees	17.66
Normative amount allowed	-48.68
Incremental Impact on account of 7th Pay Commission	140.81

3) As per APTEL order 246/2014 dated 30.09.2019

E. Allowance of Financing Charges

Regulation 87 of Tariff Regulations, 2017 specify that *"The Utilities shall be allowed Operation and Maintenance expenses on normative basis including expenses for raising the loan for funding of Working Capital and Regulatory Asset as specified by the Commission in the Business Plan Regulations for the respective Control Period:"*

With respect to above, the Petitioner wants to clarify that financing charges towards raising of loans for funding of working capital and Regulatory assets are never formed part of base year normative expenses, thus, the Petitioner now claims the financing charges of Rs 0.54 Cr on actual basis.

Table 3.32: Total amount of financing charges

Particulars	Amount Rs Cr
Total Financing charges	0.54

(Refer Note no 32 (d) of Audited Financial Statements attached as Annexure A-2 in Volume II of the Petition)

It is respectfully submitted to the Hon'ble Commission to allow an amount of Rs 0.54 Cr on account of financing charges.

4) Other Expense not forming part of Base year expenses at the time of Normative O&M expenses determination

F. Professional & Legal Expenses

While fixing the normative O&M expenses, the Hon'ble Commission has not considered Legal & Professional Expenses of the DISCOMs. Further in SOR, the Hon'ble Commission has specified that it shall allow the Legal & Professional Expenses on actual basis after making a prudence check on legal expenses.

Non allowance of legal expenses amounts to curtailment of Statutory Right of the Petitioner to challenge the decisions of the Commission and is against the principle of natural justice as well the same is against Article 14 of the Constitution of India. The distribution business is a regulated business under the aegis of this Commission. The majority of issues in Distribution Business will arise out of orders/ directions issued by the Commission. In all such case, the Petitioner has right to challenge the same before the Hon'ble High Court, Hon'ble Appellate

Tribunal for Electricity and Hon'ble Supreme Court thereafter. The final Judgment passed at the Appellate stage will be binding on both the DISCOM as well as the Hon'ble Commission. Therefore, all legal expenses without any distinction should be allowed as an expense in the ARR.

During FY 2021-22, the Petitioner has incurred an amount of Rs. 22.55 Cr (net of BD Expenses and Generation) under the head Legal and Professional Expenses. Given below is the sub-head wise bifurcation of aforesaid Legal and Professional Expenses where Professional expenses includes expenses incurred during the normal course of business as part of legal expenses like Auditors expenses, consultancy and professional charges.

Table 3.33: Professional & Legal Expenses for FY 21-22

S. No.	Particulars	Amount Rs. Cr
Professional Expenses		
A	Auditor Expenses (for statutory audit)	0.55
B	Professional/Consultancy Charges	2.78
Total Professional Expenses		3.32
Legal Expenses		
C	Advocate Fee – Regulatory	5.98
D	Advocate Fee – Other than (C)	12.94
E	Litigation Expenses - Compensation charges	0.30
Total Legal Expenses		19.22
Total Professional & Legal Expenses		22.55

Based on above submission, it is requested to the Hon'ble Commission to allow Rs 22.55 Cr towards Legal and Professional Fees.

G. Common Effluent Treatment Charges (CETP Charges)

DSIDC has raised demand of Rs. 7.86 Cr towards non-payment of Maintenance charges and CETP (Common effluent treatment charges) against 5 premises occupied by the Petitioner under DSIDC jurisdiction. Out of 5 plots, 2 are vacant plots held since DVB period having no operations at all, 2 are grid substations which are unmanned and dedicatedly cater to the entire industrial area while 1 grid cum zonal office is situated from which only domestic sewage is being discharged and no industrial effluent is generated. The Petitioner has challenged the said impugned demand raised by DSIDC & filed writ petition before the Hon'ble High Court WP

(C) 2157 of 2019. The court was pleased to grant stay against the total demand raised by DSIDC. For FY 21-22 payment of Rs 0.37 Cr has been made by the Petitioner in this regard.

Therefore, the Petitioner requests the Hon'ble Commission to take cognizance of the facts as above, and in case later on it is found/ decided that these demands are payable, the Hon'ble commission is requested to allow in ARR as additional expense along with any interest or penalty if payable and for FY 21-22 it is requested to the Hon'ble Commission to allow Rs 0.37 Cr towards CETP Charges. It is clarified that CETP charges are in the nature of statutory charges which are not forming part of base year normative expenses, hence need to be allowed on actual basis over and above normative O&M Expenses.

Summary of the Additional O&M Expenses sought over and above the normative O&M expenses allowed for FY 2021-22

Based on the above submissions, the Petitioner is seeking Rs 207.18 Cr. additionally on account of O&M expenses for FY 2021-22 towards statutory levies/uncontrollable factors, change in law, minimum wages, 7th pay commission etc.

Table 3.34: Summary of Additional O&M Expenses on account of statutory levies & Taxes (Rs Cr)

S. No.	Nature	Amount Rs Cr	Remark
Change in Law			
A	Land Licensee fees towards Grid	2.83	Table 3.29
B	Incremental impact of GST	30.30	Table 3.30(a)
C	Incremental impact of Minimum Wages	9.78	Table 3.30(b)
Actual as per Regulation			
D	7th Pay Commission Impact- FRSR employees	140.81	Table 3.31
As per APTEL order 246/2014 dated 30.09.2019			
E	Allowance of Financing Charges	0.54	Table 3.32
Other Expense not forming part of Base year expenses at the time of Normative O&M expenses determination			
F	Professional Expenses	3.32	Table 3.33
G	Legal Expenses	19.22	Table 3.33
H	CETP Charges	0.37	As per explanation above
	Sub total	207.18	

Non-Tariff Income (NTI)

Regulation 152(a) of Delhi Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff) Regulations 2017 provided that "*Variation in revenue and sale of the distribution licensee based on projected revenue and sales vis-à-vis actual revenue and sales*".

The Hon'ble Commission in its Tariff Order for FY 2021-22 had projected Non-Tariff Income of Rs. 121.1 Cr. (including Income from Other Business, Open Access Charges and Normative Interest on Consumer Security Deposit). The same is given below:

Table 3.35: Approved Non-Tariff Income for FY 21-22

Particulars	Amount Rs Cr
Total Non-Tariff Income	
Less- Income from other Business	
Less- Open Access Charge	
Less- Normative Interest on Consumer Security Deposit	
Net Non-Tariff Income	123.05

Against the projected net non-tariff income of Rs. 123.05 Cr, the actual Non-Tariff Income for the purposes of Truing Up for FY 2021-22 comes to Rs. 158.19 Cr. Break-up of the same is given below:

Table 3.36: Non-Tariff Income for FY 21-22

S. No.	Particular	Amount Rs Cr	Amount Rs Cr	Remarks
A	Other Operating Revenue		109.63	Note 29.4.2 of Audited Accounts
B	Other Income		161.58	Note 29.5 of Audited Accounts
	Total –(I)		271.21	
Less: Income included in above, not passed as Non-Tariff Income as per DERC Tariff Regulations, 2017				
C	Transfer from capital grants	0.70		Note 29.4.2 of Audited Accounts
D	Transfer from consumer Contribution for Capital work	50.51		Note 29.4.2 of Audited Accounts
E	Incentive towards Street Light	1.16		Note 29.4.2(i) of Audited Accounts
F	Interest Income /Short term capital gain	7.00		Note 29.5 of Audited Accounts
G	Financing Cost of LPSC	6.78		Explanation given below (Table 3.37)
H	Income from other Business	65.86		(To be Offered separately)
	Total –(II)		132.00	(C+D+E+F+G+H)
Add: Income included above, but not required to be passed as Non-Tariff Income				
I	Differential amount of Service Line Charges – III		-3.76	Explanation given below
	Sub- Total		135.44	(I)-(II)+(III)

(Audited Accounts attached as annexure A-2 in Volume II of the Petition)

For the purpose of tariff determination, the detailed explanation for reducing aforementioned Incomes from non-tariff income are given below:

i. Grant/Consumer Contribution

As the Hon'ble Commission is utilizing the Gross Capital Grant/Consumer Contribution for financing of the Capitalization, amortization of the same in accounts is only a book entry which cannot be treated as Non-tariff Income after once taking it as a capital receipt for financing of capex/capitalization. The above treatment is in accordance with the principles accepted and implemented by the Hon'ble Commission in its previous Tariff Orders also.

ii. Incentive towards Street Light

It is respectfully submitted that in order to evolve a performance driven system that the Hon'ble Commission vide its order dated 22.09.2009 has put up the incentive/disincentive mechanism for maintaining street lights.

Relevant extract of para no. 20 on page no 9 of the aforesaid order is given below:

"On going through the relevant submission made by the DISCOMs and MCD/PWD etc., it is decided that the performance level/ efficiency for the purpose of incentive shall be reviewed during next control period till such time the same arrangement for incentive/ disincentive shall continue as under:

Performance level achieved	Incentive	Example
Between 90-95%	1% of the maintenance cost for each percentage in over achievement from target of 90%	Actual Performance 93% Incentive 93-90 = 3%
Between 95-97%	1.5% of the maintenance cost for each percentage in over achievement from target of 95%	Actual Performance 97% Incentive= 5 + 3 = 8%
Above 97%	2.0% of the maintenance cost for each percentage in over achievement from target of 97%	Actual Performance 99% Incentive = 8 + 4 = 12%

Performance less than 90% shall attract disincentive for the DISCOMS according to the following table:

Performance level achieved	Disincentive	Example
Between 80-90%	1% of the maintenance cost for each percentage in shortfall to achieve target of 90%	Actual Performance 83% Disincentive 90-83 = 7%
Between 70-80%	1.5% of the maintenance cost for each percentage in shortfall to achieve target of 80%	Actual Performance 77% Disincentive = 10+4.5 = 14.5%
Below 70%	2% of the maintenance cost for each percentage in shortfall to achieve target of 70%	Actual Performance 60% Disincentive = 25 + 20 = 45%

The incentive or disincentive would not be a pass through in the calculation of the Annual Revenue Requirement and the payment would be made by the 15th day of the following month."

As mentioned in the State Commission Order, the incentive earned by the Petitioner would not be a pass through in the ARR, hence, the Petitioner has retained Rs. 1.16 Cr as an incentive earned towards the maintenance of Street Light. It is further clarified that the total amount of maintenance charges of Rs. 12.50 Cr. under the head Other Operating Revenue as appearing in Note No 29.4.2(c) of Audited Balance Sheet is inclusive of aforesaid street light incentive of Rs. 1.16 Cr. (refer note no 29.4.2(i) of the audited financial statement), therefore, the Petitioner has deducted amount of Rs. 1.16 Cr from the Non-Tariff Income.

iii. Interest on Surplus Funds out of Shareholder's money

The Hon'ble Commission in its previous Tariff orders had followed the methodology to exclude any income arising from surplus funds of shareholder's money from non-tariff income on the following principle:

- a) The Hon'ble APTEL in its Judgment against appeal no 153/2009 has decided that interest on surplus funds out of shareholder's money is not a part of Non-Tariff Income.

During the FY 2021-22, Tata Power – DDL has earned an amount of Rs. 7.00 Cr as Interest Income/ Gain on investment in mutual funds by investing shareholder's funds at different point of time.

Therefore, in line with the APTEL Judgment and the methodology followed by the Hon'ble Commission, an amount of Rs. 7.00 Cr is excluded from Non-Tariff Income.

iv. Financing Cost for LPSC

LPSC is levied on consumers who do not make payment within the credit period allowed for payment. This compensates the Utility for the additional interest cost that gets incurred on the additional working capital requirements due to non-payment for timely payments of such dues by the consumers by the respective due dates.

The Hon'ble APTEL in Appeal No. 153 of 2009 has held that the distribution licensee is entitled to the cost of financing the entire outstanding principal amount that attracts LPSC at prevalent market lending rates. The Hon'ble APTEL categorically held that "the financing cost relating to the late payment surcharge" must be derived from the "prevalent market lending rates." This is imperative because the Petitioner is required to finance working capital requirement arising out of delayed payment throughout the year.

The Hon'ble APTEL vide its judgment dated July 12, 2011 in Appeal No. 142 of 2009 had held that the Petitioner is entitled to the compensation for additional financing cost of outstanding dues limited to late payment surcharge amount at the prevalent market lending rate during that period keeping in view the prevailing Prime Lending Rate. The relevant portion of the judgment is reproduced below:

"19.5...

Accordingly, the Appellant is entitled to the compensation for additional financing cost of outstanding dues limited to late payment surcharge amount at the prevalent market lending rate during that period keeping in view the prevailing Prime Lending Rate."
(Emphasis added)

The Hon'ble Commission in its Tariff Regulations, 2017 has upheld the Judgment of the Hon'ble APTEL and clearly stated in Regulations 94(v) that Net Interest on delayed or deferred payment of bills shall be considered as Non-Tariff Income. Thus, in order to compute the financing cost of LPSC, the Petitioner considers the actual working capital interest rate of 5.52%.

Based on above submission, financing cost for LPSC is computed as follows:

Table 3.37: Computation of financing cost of LPSC

S. No.	Particular	UoM	Amount
A	LPSC earned (Note 29.5(a) of Audited Financial Statement)	(Rs Cr)	21.91
B	Out of above LPSC 0.24 Cr pertains to 9.75% as per DERC Covid order dt 7.4.20	(Rs Cr)	0.24
C	Late payment surcharge rate as per Regulations	% p.a.	18%
D	Principal Amount (i.e. energy & other applicable charges) on which the above LPSC was levied $\{(A-B)/C + B/9.75\}$	(Rs Cr)	122.86
E	Normative Interest Rate	%	5.52%
F	Financing Cost (D*E)	(Rs Cr)	6.78

The Petitioner would like mention that MCD has raised demand of Rs 15.06 Cr as late payment surcharge payment on the electricity tax collected by it for the period July 2022 to March 2022.

However, the Petitioner has filed a writ petition before the Hon'ble High Court challenging the demand raised by MCD to the tune of Rs. 15,06,00,000/- (Rupees Fifteen Crores Six Lakhs only) as alleged Late Payment Surcharge collected by the Petitioner on delayed payment of E-Tax by TPDDL's consumers. The Hon'ble Commission treats LPSC as a Non-Tariff Income as per the provisions of Regulations of the Tariff Regulations and passed the benefit of LPSC collected by the Petitioner to the general consumers through a reduction in the ARR.

The Hon'ble High Court had granted stay on it, without prejudice to our rights. It is requested to the Hon'ble Commission to allow this claim as a pass through item in ARR, in case the amount becomes payable to MCD if there is a order passed by the Hon'ble High Court in favour of MCD.

v. Service Line Charges

The Petitioner would like to bring in the kind attention of the Hon'ble Commission that as per Indian GAAP, service line charges were treated as income upfront upon installation of connections, therefore entire income is treated as non-tariff income for the purpose of ARR. However under Ind-As since the consumers does not get any identified asset or service upon payment of upfront service line charges, service line charges should be recognized as a revenue over the useful life of asset provided to consumers. Hence any income on account of Service Line is shown as receipt and thereafter amortized over the useful life of Asset. Due to aforesaid change, in profit and loss statement the amortized balance of service line charges are shown under the head other operating income instead of receipt amount of service line charges. Therefore, for the purpose of Tariff determination receipt of service line charges has

been considered and offered as a part of non-tariff income instead of amortized amount as shown in profit and loss statement for FY 2021-22. Given below is the amount adjusted as a part of Non-Tariff income:

Table 3.38: Additional amount of Service Line Charges for FY 21-22

Particulars	Amount Rs. Cr	Remark
Receipt on account of Service Line charges	28.81	Note 21(2) of the Audited Financial Statement
Amortized and transferred to Profit & Loss	32.57	Note 21(2) of the Audited Financial Statement
Amount adjusted from NTI	-3.76	

Income from Other Business Income

With the objective of creating additional avenues for growth, sharing of knowledge & best practices across utilities, and most importantly, in line with its strategy of providing power at competitive rates to consumers, Tata Power- DDL has been exploring the possible avenues for revenue growth through various activities in addition to Distribution of power to consumers.

During the FY 2021-22, Tata Power- DDL has earned Rs. 65.86 Cr (Gross Receipts) from other than licensed business. Breakup of the same is given below;

- (a) Optimal utilization of Distribution Assets (Rs. 9.58 Cr); and
- (b) Consultancy Income/other (Rs. 55.47 Cr)
- (c) Income through Training (Rs. 0.70 Cr)
- (d) Income from DSM (Rs. 0.11 Cr.)

Further, it is submitted that the Hon'ble Commission in its Tariff Regulations, 2017, vide Regulations 96 has stated that the **net income after tax** from other Business shall be shared as per DERC Treatment of Income From Other Business of Transmission Licensee and Distribution Licensee Regulations, 2005 as amended from time to time.

It is well known fact that to generate any revenue corresponding expenses have to be incurred. The Petitioner has incurred expenses of Rs. 43.02 Cr. during the FY 2021-22, out of which Rs 39.32 Cr expenses are directly linked with the service offered and balance Rs. 3.71 Cr pertaining to other common expenses.

Further, while setting the Normative O&M expenses in DERC Business Plan Regulation, 2019, which is applicable for FY 20-21 to FY 22-23 the Hon'ble Commission has not included direct

other business expenses while fixing the base year expenses. Therefore, Normative O&M Expenses of Tata Power-DDL doesn't include the direct expenses related to other business income.

Based on the above submission, computation of the net income for the purpose of sharing between consumers and Discom is given in table below:

Table 3.39: Computation of Net direct expenses to be deducted from Other Business Income

Particulars	Revenue earned by not using Distribution Fixed Assets	Revenue earned by using Distribution Fixed Assets	Income from DSM by using Distribution Fixed Assets	Total	Remark
	Rs. Cr.	Rs. Cr.	Rs. Cr.	Rs Cr.	
Total Revenue earned	56.16	9.58	0.11	65.86	Note 29.5 of the Audited Financial Statement
- Consultancy	55.47				
- Training	0.52				
- Others	0.17	9.58	0.11		
Less- Expenses incurred	39.30	0	0.02	39.32*	Note 37.2 of the Audited Financial Statement
Direct Expenses	39.30		0.02		
Income net of Direct Expenses before Tax	16.87	9.58	0.09	26.55	
Income Tax @ 17.68%	2.98	1.69	0.02	4.69	
Net Revenue available for sharing	13.89	7.89	0.08	21.85	

*Indirect allocation of expenses of Rs 3.71 Cr excluded

Table 3.40: Sharing of net Revenue from Other Business Income

Particulars	Revenue earned by not using Distribution Fixed Assets	Revenue earned by using Distribution Fixed Assets	Income from DSM by using Distribution Fixed Assets	Total
	Rs. Cr.	Rs. Cr.	Rs. Cr.	Rs Cr.
Net Revenue available for sharing	13.89	7.89	0.08	21.85
TPDDL Share %	60%	40%	40%	
Consumer Share %	40%	60%	60%	
Consumer Share	5.55	4.73	0.05	10.33

Interest on Consumer Security Deposit

Regulation 127 of Tariff Regulations, 2017 specify that:

"Interest paid on consumer security deposits shall be based on the rate specified by the Commission in the "Delhi Electricity Supply Code and Performance Standards Regulations, 2007" as amended from time to time, and shall be a pass through in the ARR."

Regulation 16(vi) of Delhi Electricity Supply Code and Performance Standards Regulations, 2007", specify that

"vi The amount of security deposit shall be as per the Regulation 29 or as approved by the Commission from time to time. The Licensee shall pay interest to the consumer at the rate of 6% per annum, or any other rate prescribed by the Commission payable annually on such deposit w.e.f. date of such deposit in cases of new connection energized after the date of this notification or in other cases, from the date of notification of these regulations. The interest accrued during the year shall be adjusted in the bill for the first billing cycle of the ensuing financial year."

Further the Delhi Electricity Supply Code and Performance Standard Regulations, 2017 provided that w.e.f 1st September 2017 onwards Rate of Interest for Consumer Security Deposit shall be considered the SBI MCLR rate on 1st April.

Therefore, w.e.f 1st September, 2017 the Petitioner has paid consumer security deposit at SBI MCLR on 1st April, of the respective financial year.

In addition to the direct payment of interest on consumer security deposit, the Hon'ble Commission has adopted the methodology of reducing differential interest (i.e. Cost of funding working capital – minus Interest actually credited/paid to consumers) from the ARR. Hence in order to compute the differential net interest on consumer security deposit, interest rate equivalent to cost of debt for working capital @ 5.52% has been considered for FY 2021-22.

Table 3.41: Computation of Interest on Consumer Security Deposit

S. No.	Particulars	Amount Rs. Cr.	Remark
A	Opening Balance Of Consumer Security Deposit	743.67	Note no 18 & 25 of the Audited Financial Statement attached as Annexure A-2 in Volume II of the Petition
B	Closing Balance of Consumer Security Deposit	836.94	
C	Average Balance Of Consumer Security Deposit	790.30	(A+B)/2
D	Working Capital Interest Rate	5.52%	
E	Normative amount of Interest	43.60	(C*D)
F	Actual Amount of Interest	54.65	Note no 32 (c) of Audited Balance Sheet
G	Difference to be additionally Claimed as on Exp	-11.05	

Based on the above computation, the Petitioner is claiming Rs. -11.05 Cr as interest on CSD.

Income from Open Access

For the FY 2021-22, the Petitioner has earned Income of Rs 24.29 Cr. from Open Access consumers including E. Tax. As E. tax is payable to MCD, hence, open access income net of E. Tax is considered as part of Non-Tariff Income. Computation of the same is given below:

Table 3.42: Income from Open Access

S. No.	Particulars	Amount Rs. Cr	Remarks
A	Total Income from Open Access	24.29	Note 29.4.1 of the Audited Financial Statement attached as Annexure A-2 in Volume II of the Petition
B	Less- E. Tax for the year	0.83	
C	Income from open access available for ARR	23.46	(A-B)

Based on above Submissions, Non-Tariff Income including Other Business Income, Interest on Security deposit and Income from Open Access for the purpose of ARR for FY 2021-22 is computed as below:

Table 3.43: Non-Tariff Income for FY 21- 22

S. No.	Particulars	Amount Rs. Cr	Remarks
A	Non-Tariff Income	135.44	Table 3.36
B	Income from other Business	10.33	Table 3.40
C	Interest on Security Deposit	-11.05	Table 3.41
D	Income from Open Access	23.46	Table 3.42
E	Total	158.19	(A+B+C+D)

Capitalization

For the purpose of Tariff fixation for FY 2021-22, the Hon'ble Commission in its Tariff Order Aug, 2020 has approved capitalization of Rs. 340.26 Cr (including Rs 50 Cr for Deposit work) against which the Petitioner has done actual capitalization of Rs. 415.76 Cr.

Table 3.44: Approved Capitalization versus Actual Capitalization for FY 21-22

Particulars	Approved Rs. Cr	Sought for Trued up Rs. Cr	Remark
Capitalization	340.26	415.76	Refer Note no 4.4 of the Audited Financial Statement attached as Volume II of the Petition
Smart Meter			
Capitalization with Deposit work	340.26	415.76	

Gross Fixed Assets

The Hon'ble Commission in its previous Tariff Order Sep 2021, had provisionally trued up an amount of Rs. 6,456.30 Cr. towards the closing value of gross fixed assets at the end of FY 2019-20. The Petitioner has considered same amount as opening Gross Fixed Asset for which is subject to change pending physical verification for past years and additional capitalisation for FY 20-21 as per True up petition for FY 20-21 considered for Opening Gross Fixed Asset for FY 21-22 since True up order for FY 20-21 is awaited.

It is worth to mention that due to pending physical verification other components of ARR which are linked to capitalization are also being allowed provisional, which again is causing effect on cash flow and leading to non-cost reflective tariff allowed by the Hon'ble Commission. Therefore, the Hon'ble Commission is requested to consider the capitalization for past years based on Audited Financials so that Tariff Order reflects correct components of ARR and consumer is saved from additional carrying cost.

For the purpose of truing up of capitalization for FY 2021-22, the Hon'ble Commission has not started exercise for physical verification of assets. Hence, for the purpose of truing up submissions, the Petitioner considers capitalization based on audited financial statements.

Based on above submissions, value of Gross Fixed Assets for FY 2021-22 has been computed as below:

Table 3.45: Detail of Actual Capitalization

S. No.	Particulars	Amount Rs Cr	Amount
A	Opening balance of Gross Fixed Assets (as on 1st April'2020)	5,996.08	Table 3.82 of Tariff Order 2021-22
B	Add- Capitalization during the FY 2020-2021	501.39	Table 3.45 of True up Petition 2020-21
C	Less- Retirement/ De-capitalization for the FY 2020-2021	41.17	Table 3.45 of True up Petition 2020-21
D	Provisional closing balance of Gross Fixed Assets (as on 31st Mar'2021)	6,456.30	(A+B-C)
E	Add- Capitalization during the FY 2021-2022	415.76	Table 3.44
F	Add - 7th Pay LSC/PC Payment	8.62	
G	Less- Retirement/ De-capitalization for the FY 2021-2022	79.68	Note 4.4 of the Audited Financial Statement
H	Closing balance of Gross Fixed Assets (net of Retirement) (as on 31st Mar'2022)	6,801.01	(D+E+F-G)
I	Average Balance of Gross fixed Assets	6,628.65	(D+H)/2

The Petitioner would like to mention that final payment on account of 7th Pay Commission on LSC/PC has been made in FY 21-22, though provision for it was created in financials from FY 17-18 to FY 20-21 and its corresponding cost was capitalised in these respective years. However, the Hon'ble Commission did not consider the provisions and stated to consider in payment year. Thus, it is requested to the Hon'ble Commission to consider additional capitalisation of Rs 8.62 Cr on account of payment for LSC/PC of 7th Pay Commission.

Relevant extracts below from respective orders where provisions were not allowed by the Hon'ble Commission:

True Up FY	Provisional Impact (90%)	Capitalized (10%)	Total (100%)	Remarks
Upto Mar'17	18.61	2.07	20.68	Tariff Order July'19, Table 3.5 not added in FY 16-17 Capitalisation
2017-2018	14.38	1.60	15.98	Tariff Order July'19 , Table 3.66
2018-2019	14.24	1.58	15.82	Tariff Order Aug'20, Table 3.55
2019-2020	13.94	1.55	15.49	Tariff Order Sep'21, Table 3.81
2020-2021	16.41	1.82	18.23	Yet to be trued up

Table 3.66: Commission Approved: Provisional Capitalisation for FY 2017-18 (Rs. Cr.)

Particulars	Amount
Total Capitalisation as per financial statements	479.34
<i>Disallowances for FY 2017-18</i>	
Assets not found during physical verification	1.10
Opex nature of work covered under capex	9.83
RR Charges (on behalf of GST)	0.70
Schemes EIC stated not required, but major electrical equipment	4.36
EIC (not provided against schemes)	13.94
EIC (for schemes where EIC date is after 31st March 2018)*	33.76
Excess labour charges	43.99
Time over Run (Excess IDC)	0.16
Cost Over run	0.03
Excess A&G Expenses	-
Excess Meter Cost Capitalised	10.61
Disallowance on account of 7 th pay revision provision	1.60
Provisional Capitalisation for FY 2017-18	359.26

Table 3.55: Commission Approved: Provisional Capitalisation for FY 2018-19 (Rs. Cr.)

Particulars	Amount
Total Capitalisation as per financial statements	569.53
<i>Less: Disallowances for FY 2018-19</i>	
Less Provision made and capitalised for 7th Pay Commission	1.58
Excess Capitalisation of meters	6.14
<i>Additions: Capitalisation disallowed in FY 2017-18 now allowed in FY 2018-19 owing to delay in EIC</i>	33.76
Net Capitalisation for FY 2018-19	595.57
90% of Net additions	539.39

Table 3. 81: Commission Approved - Provisional Capitalisation for FY 2019-20 (Rs. Cr.)

Capitalisation - Engg. Inputs	Rs. Cr.
Capitalisation as per audited statements	567.4
<i>Disallowances:</i>	
Provision made and capitalised for 7 th Pay Commission	1.55
Net capitalisation	566.09

Loss on Sale of Retirement of Assets/ De-capitalization of Assets

Regulation 45 to 47 of the Tariff Regulations, 2017 deals with the methodology of allowance of Loss or gain due to De-capitalization/Retirement of Fixed Assets. Relevant extract of the said Regulations are reproduced below:

"45. Loss or Gain due to de-capitalization of asset based on the directions of the Commission due to technological obsolescence, wear & tear etc. or due to change in law or force majeure, which cannot be re-used, shall be adjusted in the ARR of the Utility in the relevant year.

46. Loss or Gain due to de-capitalization of asset proposed by the Utility itself for the reasons not covered under Regulation 45 of these Regulations shall be to the account of the Utility.

47. Loss or Gain due to de-capitalization of asset after the completion of useful life of asset shall be to the account of the Utility."

It is worth to mention that as the capitalization is not trued up from FY 05-06 onwards, hence, exact computation of loss for retirement of assets is not possible. Therefore, the Petitioner is requesting to allow loss towards retired assets for an amount of Rs. 18.18 Cr for FY 2021-22 based on the audited financial statement. It has to be noted that the Hon'ble Commission has given approval for recovery of loss on account of installation of Smart meters, Network shifting on consumer request, Meter removed due to reasons attributable to consumer like disconnection, load change, Meter stolen etc. or Sick Assets replacement schemes etc. Therefore, it is requested to the Hon'ble Commission to consider the same at the time of True up.

Consumer Contribution/Grant

Regulation 66 of the Tariff Regulations, 2017 stipulated that for the purpose of computation of Regulated Rate Base, consumer contribution corresponding to the amount of assets capitalized shall be deducted.

In Tariff Order FY 2021-22, the Hon'ble Commission had provisionally trued up an amount of Rs. 928.92 Cr. towards consumer contribution & capital grant at the end of FY 2019-20. The Petitioner has considered same amount as opening Consumer Contribution / Grant which is subject to change pending physical verification and additional consumer contribution for FY 20-21 as per True up petition for FY 20-21 considered for Opening Balance for FY 21-22 since True up order for FY 20-21 is awaited. During the FY 2021-22, the Petitioner has capitalized an amount of Rs 52.47 Cr. towards capitalization of Deposit work schemes.

Table 3.46: Consumer Contribution/grants

S. No.	Particulars	Amount Rs. Cr	Remark
A	Opening Balance (as on 1 st April'2020)	900.94	Table 3.84 of Tariff Order 2021-22
B	Add- Capitalized during the FY 2020-2021	27.98	Table 3.46 of True up Petition 2020-21
C	Less- Refund during the FY 2020-21	16.89	Note 24.1(iv) of Audited Financial Statement of FY 20-21
D	Provisional closing balance (as on 31 st Mar'2021)	912.03	(A+B-C)
E	Add- Capitalized during the FY 2021-2022	52.47	Note 21.1(ii) of Audited Financial Statement
F	Closing Balance (as on 31 st March'2022)	964.51	(D+E)
G	Average Cumulative Capitalized Consumer Contribution	938.27	(D+F)/2

^ value of consumer contribution and grants are as per tariff order FY 2021-22 and subject to change correspondingly to the value of fixed assets, if the exercise of the physical verification for previous years are completed before issuance of Tariff Order against this tariff Petition.

The Petitioner would like to mention that, Delhi Electricity Regulatory Commission (DERC) had made an amendment in schedule of charges & the procedure under Delhi Electricity Regulatory Commission (Supply Code and Performance Standards) Regulations, 2017, dated 31 August, 2017, with respect to the Service Line cum Development (SLD) charges to be collected from un-electrified area for taking new electricity connection at LT supply for the connections upto 200KW/215 KVA. As per the amendment, SLD charges to be collected from un-electrified area for new connection has been reduced w.e.f. 1 September, 2017. As per the directions of the Hon'ble Commission, the Petitioner has adjusted/ refunded an amount of Rs. 16.89 Cr as the difference amount of SLD charges already collected at the rates for un-electrified area and estimated SLD charges to be collected as per the rates for electrified area applicable as on date of application. Further, this adjustment/refund was done in FY 20-21 and inadvertently an amount of Rs. 16.89 Cr was not considered by the Petitioner while considering the Consumer contribution additions for FY 20-21.

It is requested to the Hon'ble Commission to consider the same for FY 20-21 and further revised opening balance for Consumer Contribution for FY 21-22 as Rs 912.03 Cr and allow is consequential impacts.

Depreciation (net of consumer contribution)

Regulation 40(4) of the Tariff Regulations, 2017 specified that "Provisions related to Depreciation, Return on Equity and Interest on Loan shall not be applicable on such capital assets to the extent of financial support utilized through consumer contribution, deposit work and grant."

Thus, the Petitioner is computing depreciation on average of net fixed assets (i.e. Average of Gross Fixed Assets for the year – Average of Consumer Contribution/capital subsidy/grant for the year).

It is further submitted that the Hon'ble Commission in its Tariff Regulations has changed the methodology by adopting the concept of useful life. The Hon'ble Commission also specified that assets having useful life for more than 12 years in that case in upto 12 years approx. 70% of the depreciable value should be realized for the purpose of payment of loan.

Thus, with respect to computation of assets class wise depreciation without finalization of pending capitalization due to physical verification, the Petitioner has first computed average depreciation rate based on audited financial statement and then applied the said rate on average net fixed assets to compute the depreciation for the year.

Based on above methodology, average depreciation rate is worked out as follow:

Table 3.47: Computation of Average rate of Depreciation on Gross Fixed Assets

S. No.	Particulars	Amount Rs.	Remark
A	Average of Fixed Assets	7,30,837.76	Refer Note 4.4 as per Audited Financial Statements attached as Annexure A-2 in Volume II of the Petition
B	Depreciation	36,225.43	
C	Rate of Depreciation	4.96%	(A/B)

Considering the above average depreciation rate, allowable depreciation on Average Assets (net of consumer contribution/grants) is computed as below:

Table 3.48: Depreciation on Net Fixed Assets

S. No.	Particulars	Approved Rs. Cr	Sought Rs. Cr	Remark
A	Average of Fixed Assets (net of Consumer Contribution)	5,527.21	5,690.38	Table 3.45-Table 3.46
B	Depreciation	5.04%	4.96%	Table 3.47
C	Rate of Depreciation	278.57	282.06	(A*B)

Further in Tariff Order FY 2021-22, the Hon'ble Commission had provisionally trued up an amount of Rs. 2,280.27 Cr. towards accumulated depreciation at the end of FY 2019-20. The petitioner has considered same amount as opening Accumulated Depreciation which is subject to change pending physical verification and additional depreciation for FY 20-21 as per True up petition for FY 20-21 considered for Opening balance for FY 21-22 since True up order for FY 20-21 is awaited.

Table 3.49: Accumulated Balance of Depreciation on Net Fixed Assets

S. No.	Particulars	Approved Rs. Cr	Sought Rs. Cr	Remark
A	Opening Depreciation (as on 1 st April'2020)	2066.09	2042.31	Table 3.89 of Tariff Order, 2021
B	Addition during the FY 2020-2021	254.68	264.83	Table 3.49 of True up Petition 2020-21
C	Less- Depreciation towards Retirement during FY 2020-2021	0.00	26.87	Table 3.49 of True up Petition 2020-21
D	Provisional closing balance (as on 31 st Mar'2021)	2,320.77	2,280.27	A+B-C
E	Addition during the year	278.57	282.06	Table 3.48
F	Less- Depreciation towards Retirement		49.34	Note 4.4 of the Audited Financial Statement
G	Closing value of Accumulated Depreciation	2,599.34	2,512.99	D+E-F

Working Capital

Regulation 84 (4) of Tariff Regulations, 2017 specify that

(4) " (i) Working capital for wheeling business of electricity shall consist of ARR for two months of Wheeling Charges.

(ii) Working capital for retail supply of electricity shall consist of

(a) ARR for two months for retail supply business of electricity;

(b) Less: Net Power purchase costs for one month;

(c) Less: Transmission charges for one month;

Based on above methodology, computation of working capital for FY 2021-22 is given in table below:

Table 3.50: Computation of working capital for FY 21-22

S. No.	Particulars	Amount Rs. Cr	Remark
A	Annual Revenue	8,133.26	Table 3.56
B	Receivables equivalent to 2 months average billing	1,355.54	(A/12*2)
C	Power Purchase expenses	6,017.19	Table 3.27
D	Add: 1/12th of power purchase expenses	501.43	(C/12*1)
E	Total working capital	854.11	(B-D)

In Tariff Order FY 2021-22, the Hon'ble Commission had provisionally trued up an amount of Rs. 778.97 Cr. towards working capital at the end of FY 2019-20. Thus, the Petitioner in this petition has considered same value of Opening working capital and additional working capital for FY 20-21 as per True up petition for FY 20-21 considered for Opening Working capital for FY 21-22 since True up order for FY 20-21 is awaited. Computation in addition in working capital is as per table given below.

Table 3.51: Computation of Change in working capital

S. No.	Particulars	Amount Rs Cr	Remark
A	Total working capital for the year	854.11	Table 3.50
B	Less- Opening Working Capital	778.97	Table 3.50 of True up Petition 2020-21
C	Working Capital for the year	75.14	(A-B)

Cost of Debt

For the purpose of truing up, the Petitioner submits the following cost of debt on actual basis.

S. No.	Particulars	Cost of Debt %
A	Cost of Debt for Capex Loan	7.27%
B	Cost of Debt for Working Capital	5.52%

Truing up of RoCE (Return on Capital Employed)

Regulations 65 to 71 of the Tariff Regulations, 2017 deals with the methodology for determination of Regulated Rate Base (RRB), Weighted Average Cost of Capital (WACC) and computation of Return on Capital Employed (ROCE).

Truing up of Regulated Rate Base

Regulation 66 of the Tariff Regulations 2017 provided that *"The Regulated Rate Base (RRB) shall be used to calculate the total capital employed which shall include the Original Cost of Fixed Assets (OCFA) and Working Capital. Capital work in progress (CWIP) shall not form part of the RRB. Accumulated Depreciation, Consumer Contribution, Capital Subsidies / Grants shall be deducted in arriving at the RRB."*

Based on the actual capitalization and corresponding depreciation, consumer contribution and working capital requirement for FY 2021-22, the computation of Regulated Rate Base is given below:

Table 3.52: Computation of Regulated Rate Base for the period FY 21-22 (Rs. Cr)

S. No.	Particulars	Amount Rs. Cr	Remark
A	Opening GFA	6,456.30	Table 3.45
B	Opening Accumulated Depreciation	2,280.27	Table 3.49
C	Opening Consumer Contribution	912.03	Table 3.46
D	Opening Working Capital	778.97	Table 3.51
E	Opening RRB	4,042.97	(A-B-C+D)
F	Investment during the year	104.90	(G-H-I)/2+J
G	Net Capitalisation	344.70	Table 3.45
H	Depreciation (Net of Retirement)	232.72	Table (3.48 - 3.49)
I	Consumer Contribution	52.47	Table 3.46
J	Change in Working Capital	75.14	Table 3.51
K	Regulated Rate Base - Closing	4,177.62	(E+G-H-I+J)
L	RRB(i)	4,147.87	(E+F)

Means of Finance

The Petitioner has considered 70:30 Debt Equity ratio for the purpose of computation of Means of Finance for FY 2021-22.

Table 3.53: Means of Finance

S. No.	Particulars	Amount Rs. Cr	Remark
A	Capitalization during the year	424.38	Table 3.45
B	Less- Retirement	79.68	Table 3.45
C	Net Capitalisation	344.70	(A-B)
D	Less- Consumer Contribution, Grants, etc. for the year	52.47	Table 3.46
E	Balance Capitalization required to be funding	292.23	(C-D)
F	Funding through – Debt @ 70% of E	204.56	
G	Funding through – Equity @ 30% of E	87.67	

Computation of Equity Deployed in the Business

Based on 70: 30 Debt Equity Ratio, the Hon'ble Commission in its Previous Tariff Orders has approved the Equity Deployed in the Business by the Petitioner as given in table below:

Table 3.54: Computation of Approved Equity as per Previous Tariff Orders (Rs. Cr)

Particular	Opening Equity	Addition	Addition during the year - Working Capital	Closing Equity	Average Equity
FY 07-08	610.15	-51.69	59.69	618.15	
FY 08-09	618.15	70.57	5.83	694.55	
FY 09-10	694.55	36.86	-1.79	729.62	
FY 10-11	729.62	95.92	-1.5	824.04	
FY 11-12	824.04	56.94	7.25	888.23	
FY 12-13	888.23	33.4	-70.37	851.26	
FY 13-14	851.26	24.79		876.05	
FY 14-15	876.05	63.57		939.62	
FY 15-16	939.62	65.01		1004.63	
FY 16-17	1004.63	88.34		1092.97	
FY 17-18	1092.97	107.37		1200.34	1,146.66
FY 18-19	1200.34	132.09		1332.43	1,266.39
FY 19-20	1332.43	141.81		1474.24	1,403.34
FY 20-21*	1474.24	129.67		1603.91	1,539.08
FY 21-22	1603.91	87.67		1691.58	1,647.75

*Yet to be Trued Up

Determination of WACC

For the purpose of computation of WACC, the Petitioner has considered Grossed up Return on Equity and Actual weighted average rate of Interest for Capex loans. Computation of WACC for FY 2021-22 is given below.

Table 3.55: Computation of WACC

S. No.	Particulars	Amount Rs Cr	Remarks
A	RRB (i)	4,147.87	Table 3.52
B	Average Equity deployed in the business	1,647.75	Table 3.54
C	Average Debt -Capex Loan	1,646.01	Balancing Figure
D	Average Debt - working capital	854.11	Table 3.50
E	Rate of return on equity (re)	16.00%	As per BPR,2019
F	Effective Tax Rate	17.68%	As per Audited Financials
G	Grossed up Return on Equity	19.44%	
H	Rate of interest on debt (rd) - Blended	6.67%	
I	WACC	11.74%	
J	RoCE	487.05	(A*I)
K	Additional tax liability due to Deferred tax	14.89	Computation given below

Allowance of Additional Income Tax on Deferred Tax

The Expert Advisory Committee (EAC) of ICAI has issued its Opinion on the "Treatment of deferred Asset for Deferred tax Liability" for the purpose of disclosure of the same in Audited Financial Statement. As per the opinion of the Committee, the Deferred asset shown as recoverable from future tariff is in the **nature of regulatory asset** as per Ind AS 114.

Further, as the Deferred tax liability is arisen on account of difference in depreciation as allowed by the Hon'ble Commission/ Companies Act versus depreciation allowed under Income Tax. The benefit on account of higher depreciation in income tax resulted into tax benefit for consumers, therefore, the additional liability of income tax due to computation of deferred tax on depreciation will have to be compensated to the Petitioner (i.e. equivalent to the additional Income Tax paid by the Petitioner on such Deferred Tax recoverable amount, as per example explained below).

Impact of the same on Current Tax payout can be explained through the following table:

State	Existing (Before EAC opinion)	Revised (After EAC opinion)	Impact
Revenue	1000	1000	
Less Expenses	800	800	
Profit/(Loss) before movement in regulatory deferral account balance	200	200	
Add: Movement in Regulatory deferral (Note 2 to be read with Note 1)	50	60	Increase in RA by Rs 10 as per EAC opinion
Profit Before Tax (Note 3)	250	260	
Tax on Above			
Current Tax @ 10% of PAT (Note 3)	25	26	Impact increase in tax payout by Rs 1 (due to EAC opinion)
Deferred Tax (Note 1)	10	10	
Less- Deferred Tax recoverable (Note 1)	-10	-	*Added in Regulatory deferral
Profit after Tax (note no 4)	225	224	Reduction in profit by Rs 1

Note 1: Due to EAC opinion, Deferred Tax liability, which was earlier shown as zero in existing methodology; gets changed in revised methodology. In revised methodology, Deferred tax recoverable amount of Rs 10 Cr become part of Movement in Regulatory deferral account balance.

Note 2. The Deferred tax recoverable amount which earlier was not considered as a part of Movement in Regulatory Deferral, after issuance of EAC opinion forms part of movement of Regulatory deferral

Note 3. Due to change in discloser requirement, the PBT (Profit Before tax) gets increased by the same amount of Deferred Tax recoverable consequently resulted into higher Income Tax liability.

Note no 4: Ultimately, due to change in discloser requirement, the Profit of the Petitioner reduced to the extent of additional tax liability on Deferred tax recoverable amount.

Based on the above submission, the Petitioner has computed additional tax liability of Rs 14.87 Cr (working given below) and requested to the Hon'ble Commission to allow the same as a part of ARR for FY 2021-22.

Particular's	Amount Rs Cr	Remark
Amount of Deferred Tax - A	84.20	P&L statement VII(ii) (Tax Expenses) for FY 2021-22
Tax payable @ - B	17.68%	Effective Tax Rate
Additional Tax liability = A*B	14.89	

Truing up of Aggregate Revenue Requirement for FY 2021-22

Based on the submission made above the total Aggregate Revenue Requirement for the FY 2021-22 comes to Rs. 8,133.26 Cr. Components wise ARR sought for trued up vis-à-vis Approved ARR is given in table below:

Table 3.56: Summary of Aggregate Revenue Requirement

Particulars	Sought Amount Rs. Cr	Remarks
Power Purchase Cost	6,017.19	Table 3.27
Normative O&M Expenses	831.00	Table 3.28
Other O&M Expenses	207.18	Table 3.34
Depreciation	282.06	Table 3.48
Loss on Retirement of Assets	18.18	As per Audited Financials
ROCE (Income Tax)	501.94	Table 3.55
Carrying Cost	433.91	Table 3.67
Less- Non Tariff Income	-135.44	Table 3.36
Less- Interest on Consumer Security Deposit	11.05	Table 3.41
Less- Income from Non Energy Business	-10.33	Table 3.40
Less- Income from Open Access	-23.46	Table 3.42
Total of Aggregate Revenue Requirement	8,133.26	

Turing up of Incentive for Refinancing of Loan

Regulation 31 of Business Plan Regulations, 2019 deals with Incentive Sharing Mechanism for Re-financing of Loan and provided that

"(1) The incentive due to lower rate of interest on account of re-financing of loan in terms of Regulation 71 of the DERC (Terms and Conditions for Determination of Tariff) Regulations, 2019 from FY 2020-21 to FY 2022-23 of the Distribution Licensee shall be computed as the product of total quantum of loan availed and difference of weighted average rate of interest on actual loans versus margin of 2.00% plus (+) SBI MCLR.

(2) The incentive on account of re-financing of loan computed as per sub clause (1) above shall be shared equally between the Consumers and the Distribution Licensee. "

Table 3.57: Approved cost of debt for incentive vis-à-vis Actual Cost of Debt

S. No.	Particular	Approved
A	Cost of Debt- Capex Loan/working capital/Revenue Gap *	9.00%

* i.e. SBI MCLR of 7.00% + 2.00%

During FY 2021-22, the Petitioner is able to bring down the cost of financing, hence, as per the Business Plan Regulations, 2019, the Petitioner is eligible for sharing of Incentive.

The relevant extracts of Regulation 71 of the Tariff Regulations, 2017 is reproduced herein below:

"71. The Utility shall make every effort to refinance the loan so as to reduce the cost of financing, the net saving in ARR due to such reduced financing cost shall be shared with the consumers in the manner as specified in the Business Plan Regulations specified by the Commission."

Further the Petitioner would like to highlight the following:-

- a) Due to huge build-up of Regulatory Asset and acute shortfall of cash flow in the absence of cost reflective tariff in past years, TPDDL has been resorting to refinancing the debt repayment with new loans. In spite of the liquidity situation, it has always been endeavor of TPDDL to bring down the cost and continuous efforts have been made towards the same.
- b) Purpose of Regulation 71 of (Terms and Conditions of Determination of Tariff) Regulations 2017 ("Tariff Regulations 2017) read with Regulation 31 of DERC Business Plan Regulations 2019 ("BPR 2019") is to incentivize the Discom reducing cost of capital thereby putting less burden on its consumer and sharing the said incentives with consumers.
- c) If the loans are not refinanced or reset on periodic interval as per loan agreement then pre-payment penalty is applicable as per terms and conditions of loan agreement. Therefore, refinance/reset has to be done around that time only.
- d) At the time of reset also, negotiations are initiated from the Petitioner side to reduce the interest rates as no bank will offer reduce rates at time of reset on its own.
- e) Refinancing with same bank helps to avoid any cost incurred and total benefit is passed to the consumers which would not have been possible if refinanced with some other bank.
- f) If the Petitioner's interest rates are compared with other DISCOMS operating in Delhi, it clearly shows the efforts and negotiations initiated by the Petitioner to reduce interest rates in the range of 8%-9% thereby resulting in significant higher saving to consumers in terms of lower ROCE, Carrying Cost etc. than the eligible refinancing incentive.

The aforementioned benefit is being generated by virtue of efficient and comparative better operations by the Petitioner which is being recognized by the rating agencies and lenders, resulting in getting better interest rates on its loan portfolio as compared to the market which include other Delhi DISCOMs.

Tata Power-DDL has been able to bring down the overall cost of funds which demonstrates enormous efforts put in by TPDDL in getting the interest rate reduced beyond 'reset of loan on its own'.

Computation of total Incentive and sharing of the petitioner is given below:

A) Incentive Computation with respect to reduction in Capex/Working Capital loans

The Petitioner has first computed actual cost of debt and benchmark rate for comparison. The differential amount if any is applied on amount of debt both for capex and working capital loans as total savings and then 50% of the said savings has been kept by the Petitioner as refinance incentive.

Table 3.58: Computation of Incentive to be kept by the Petitioner is given below:

S. No.	Particulars	Amount of Debt	Actual Rate of Interest	Rate of Interest considered for Incentive	Total incentive – Rs. Cr	Petitioner Share – Rs. Cr
A	Capitalization	1,646.01	7.27%	9.00%	28.47	14.24
B	Working Capital	854.11	5.52%	9.00%	29.75	14.87
C	Total Incentive					29.11

The Petitioner has then reduced its share of incentive of Rs 29.11 Cr. from the Revenue available towards ARR.

B) Incentive Computation with respect to reduction in Revenue Gap loans

The Petitioner has first computed the Carrying Cost rate based on benchmark rate and then compared the computed carrying cost rate as sought for the Truing up. The differential amount if any is considered as total saving and then 50% of the said savings has been kept by the Petitioner as refinance incentive.

Table 3.59 Computation of Incentive to be kept by the Petitioner is given below:

S. No.	Particulars	Amount of Debt	Rate of Interest	Rate of Interest considered for Incentive	Total incentive – Rs. Cr	Petitioner Share – Rs. Cr
A	Revenue Gap	3264.97	7.29%	9.00%	55.84	27.92

The Petitioner has then reduced its share of incentive of Rs 27.92 Cr. from the Revenue available towards ARR.

Computation of Net Revenue available towards ARR

In the given below table, the Petitioner has computed Revenue available towards ARR (net of Incentive towards refinancing of capex loans and revenue gap loans).

Table 3.60: Computation of Net Revenue available with the Petitioner is given below

S. No.	Particular	Actual as per Petitioner Rs. Cr	Remarks
A	Revenue Available	6,915.61	Table 3.12
B	Less- Incentive towards Capex Loan/working capital	29.11	Table 3.58
C	Less- Incentive towards Revenue Gap Loan	27.92	Table 3.59
D	Revenue Available towards ARR net of Incentives	6,858.58	(A-B-C)

Revenue Surplus / (Gap) for FY 2021-22

Based on above submission the Petitioner has computed actual Revenue Gap for FY 2021-22 as given in the table below;

Table 3.61: Computation of Revenue surplus/ (Gap) for FY 21-22

S. No.	Particular	Actual as per Petitioner Rs. Cr	Remarks
A	Revenue Available towards ARR net of Incentives	6,858.58	Table 3.60
B	Aggregate Revenue Requirement (net of carrying cost)	7,699.35	Table 3.56
C	Revenue Surplus/(Gap)	-840.77	(A-B)

True up of Rithala for FY 2021-22

TPDDL had filed following Petitions in relation to its 94.8 MW Rithala Combined Cycle Power Plant ("**Rithala CCPP**"):

- (a) **Petition No. 11 of 2009**, filed on 21.08.2009 under section 62, 86(1) (b) of the Electricity Act, 2003 seeking approval of "Terms and Conditions for Sale and Purchase of Power" executed between the Generation and Distribution division of TPDDL i.e. TPDDL-G (formerly known as NDPL-G) and TPDDL-D (formerly known as NDPL-D).
- (b) **Petition No. 07 of 2010**, filed on 26.02.2010 under clause 5.5 and 11 of the License Conditions of TPDDL's Distribution and Retail Supply License issued by this Hon'ble Commission, seeking approval regarding usage of 6 Acres of land located in NDPL/TPDDL's licensed area for setting up the Rithala Combined Cycle Power Plant
- (c) **Petition No. 06 of 2013**, filed on 23.11.2012 under section 86 (1) (a) of the Electricity Act, 2003 seeking determination of final Generation Tariff for its 94.8 MW Rithala Combined Cycle Power Plant under Section 62 read with Part VII of the Electricity Act, 2003 and the Delhi Electricity Regulatory Commission (Terms & Conditions for Determination of Generation Tariff) Regulations, 2007 & 2011

1.1 On 31.08.2017, this Hon'ble Commission was pleased to pass an Order disposing of the aforesaid Petitions, i.e., Petition No. 11 of 2009, 07 of 2010, and 06 of 2013 with following findings, as under:

27. In view of the foregoing discussion and the deliberations carried out in the preceding notes ante and the records placed before the Commission, the petitions are decided as follows:

(a) Petition No. 11 of 2009: under Section 62, 86(1) of the Electricity Act, 2003 seeking approval of Terms and Conditions for Sale and Purchase of Power between two divisions of the Petitioner viz. TPDDL (G) and TPDDL (D) is allowed to the extent of permission granted by Govt. of Delhi for operation of the Plant i.e. 06 year from the year of COD in Combined Cycle Mode which comes out to be March, 2018.

...

(c) Petition No. 6 of 2013 : under Section 62, 86(1) of the Electricity Act, 2003 seeking approval of the generation tariff, the Commission approves fixed charges and operational parameter required for computation of energy charges as indicated in para 21 and 22, respectively for The Petitioner's 94.80 MW Rithala Plant. The Petitioner shall file true up petitions based on the

applicable Regulations for the aforesaid parameters for finalization of generation tariff for the respective years."

1.2 On 03.10.2017, TPDDL in view of the aforesaid Order, filed Petition No. 51 of 2017 before the Hon'ble Commission seeking True Up for FY 2010-11 to FY 2016-17 and ARR for FY 2017-18, which was later amended during pendency of Petition to include True Up of FY 2017-18. The said amendment was allowed by the Hon'ble Commission and after detailed hearings on the said True up Petition, the Hon'ble Commission passed suitable order in Petition 51/2017 on 11.11.2019.

1.3 While passing the said True up order the Hon'ble Commission dealt with various issues including the aspects on depreciation, recovery of cost of the Rithala plant, useful life etc. It is pertinent to mention that the Hon'ble Commission in the order dated 11.11.2019 has observed as follows:

"COMMISSION ANALYSIS

5.3.1 The Commission observed that the contention of the Petitioner for consideration of useful life of the plant for 6 years cannot be considered as the Commission in its order dated 31.08.2017 determined the useful life of the Petitioner plant as 15 years based on the certificates issued by the various agencies appointed by the Petitioner.

5.3.2 The plant has useful life of 15 years and it has been used for around 6 years only, the market value after usage of 6 years would not only be 10%, but a much better value in commensuration with the remaining useful life of the said plant. The Petitioner has informed that sincere efforts are being made for the disposal of the plant but things have not reached to the final stage, it is likely to take some more time.

5.3.3 In such a situation, without waiting for the final disposal of the plant, the petitioner is allowed depreciation as per the extant regulations. The Petitioner is allowed depreciation @6% as per the specified formula to recover the cost in 15 years.

Accordingly, the depreciation for the period FY 2012-13 to FY 2017-18 at the rate of 6% in line with the provisions of DERC MYT Regulations, 2011 and DERC Tariff Regulations, 2017 is as under:

Particulars	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Depreciation (Rs. Crore)	11.86	11.86	11.86	11.86	11.86	11.86

5.3.4 Depreciation for the FY 2010-11 and FY 2011-12 has already been approved as Rs.12.18 crore vide Tariff Order dated 31.08.2017. Accordingly, the cumulative depreciation for the period from FY 2010-11 to FY 2017-18 comes out to be Rs.118.93 crore."

The Hon'ble Commission in its Tariff Order for Rithala has approved total capital cost of Rs 197.70 Cr. Against the said capital cost, total Depreciation of Rs. 83.35 Cr. has been allowed till FY 2017-18 and Rs. 35.58 Cr is pending true up from FY 18-19 to FY 20-21. Thus, the remaining WDV of Rithala plant of Rs. 58.73 Cr. should be allowed to Tata- Power DDL. Working of the same is given below:

Table 3.62: Remaining WDV of Rithala Plant

Particulars	Amount Rs. Cr
Total Capital Cost of Rithala	197.7
Trued up Depreciation upto FY 2017-18 & sought for FY 18-19 to FY 20-21	117.34
Trued up Advance Against Depreciation upto FY 2017-18	1.59
Capitalized amount pending for recovery (net of Depreciation)	78.77
Less- Scrap Value	20.04
Net Amount recoverable (WDV of the plant)	58.73

It is further submitted that the above claim of Tata Power-DDL for full recovery (based on the assumption of 6 years permitted life) was made to the Hon'ble Commission in the backdrop of the efforts to sell the said plant to some interested party. The same did not fruitify till the time the said Petition was heard, disposed off by the Hon'ble Commission on 11.11.2019.

It is worth to mention that the Hon'ble Commission in aforesaid para 5.3.2 duly acknowledges the said factum of plant's life to be 15 years and without waiting for the sale/disposal of the Plant, the Hon'ble Commission proceeded to determine the depreciation @ 6% and allow Tata Power-DDL the recovery of cost of plant in 15 years.

Thus in light of the said finding, Tata Power DDL is entitled to recover the cost of plant in 15 years along with the normal true up of respective year ARR.

Tata Power DDL shall act in accordance with the said finding, observation of the Hon'ble Commission and alternatively seek Y-o-Y recovery of all Tariff cost components to recover the

cost of plant in the remaining successive years in respective True up Petitions as filed from time to time.

In the current tariff petition, the Petitioner is seeking true up of FY 2021-22 for distribution segment, therefore, in light of the aforesaid submissions also seeking true up of Rithala plant for FY 2021-22 in this petition.

Table 3.63 Computation of the ARR for Rithala plant is given below (FY 21-22): Rs Cr.

Particulars	Amount	Remark
O&M expenses	3.12	Based on Actuals (Refer Segment wise bifurcation of P&L Account will be shared during prudence check)
Depreciation	11.86	In line with para 5.3.3 of Rithala Tariff Order Nov, 2019
RoCE	7.05	As computed below in Table 3.64
Income Tax	0.66	As computed below in table 3.65
Incentive for refinancing of loans	0.53	As computed below in table 3.66
Total	23.21	

The Petitioner has computed ROCE in line with Tariff Regulations, 2017 issued by the Hon'ble Commission.

Table 3.64 Computation of the ROCE for Rithala plant is given below (FY 21-22):

Particulars	Amount Rs. Cr	Remark
Opening Original Cost of Fixed Assets (OCFAo)	197.7	In line with para 5.4.16 of Rithala Tariff Order Nov, 2019
Opening Accumulated depreciation (ADo)	118.93	
Opening Working capital (WCo)	5.04	
Opening RRB (RRBo)	83.81	
Depreciation during the year (Di)	11.86	
Change in capital investment (Δ ABi)	-11.86	
Change in working capital during the year (Δ WCi)	0.02	
RRB Closing	71.97	
RRBi	77.90	
Opening Equity for Capitalisation (limited to 30%)	23.63	
Closing Equity limiting to 30% of net capitalisation	20.07	
Average Equity for Capitalisation (limited to 30%)	21.85	
Opening Debt at 70% of net capitalization	55.14	
Closing Debt at 70% of net capitalization	46.84	
Avg Debt at 70% of net capitalization	50.99	
Debt at 100% of working capital	5.04	
Debt- balancing figure	56.03	
Rate of return on equity (re)	14.00%	
Rate of debt (rd) on capitalisation	7.27%	
Rate of debt (rd) on working Capital	5.52%	
WACC	9.04%	
RoCE	7.05	

Based on the ROE allowed to the Petitioner, Income tax liability based on the effective tax rate on the ROE is computed in the table below

Table 3.65 Computation of the ROCE for Rithala plant is given below:

Particulars	Amount Rs. Cr	Remark
Average ROE – Rs Cr.	21.85	
ROE %	14.00%	
ROE – Rs Cr.	3.06	
Income Tax Rate	17.68%	Actual as per audited financial
Income Tax on ROE – Rs Cr.	0.66	

Further, in line with the BPR, 2019 if the actual cost of financing is lower than the SBI MCLR +2% margin, in that scenario, the Petitioner is eligible to claim incentive for refinancing on loans.

Table 3.66 Computation of Incentive for refinancing of loans is given below:

Particulars	Debt Amount Rs. Cr	Cost of Debt	SBI MCLR+ 2%	Difference for Incentive Rs. Cr	Amount of Incentive Rs. Cr
Avg Debt at 70% of net capitalization	50.99	7.27%	9.00%	0.88	0.44
Debt at 100% of working capital	5.06	5.52%	9.00%	0.18	0.09
Total amount of Incentive					0.53

The said approach of the Petitioner is based on the interpretation of order dated 11.11.2019 and is without prejudice to its rights and contentions. The act of seeking the said Tariff components , depreciation etc. in True up Petition for FY 2021-22, shall not be construed as any kind of waiver, surrender of any rights, claims of Tata Power-DDL qua the order dated 11.11.2019 in Petition 51/2019.

Computation of Carrying Cost and Closing Revenue Gap

The Hon'ble Commission has provisionally approved closing revenue gap of Rs. 1,763 Cr upto FY 2019-20 as per previous Tariff Order dated 30th September, 2021. The Petitioner has considered same amount as opening Revenue Gap along with the revenue gap for FY 20-21 as per True up petition for which Tariff order is awaited.

Table 3.67: Computation of closing Revenue Gap for FY 21-22

S. No.	Particulars	Amount Rs Cr	Remarks
A	Opening Provisional trued up Revenue Gap upto FY 20	-1762.82	Table 5.3 of Tariff Order FY 21-22
B	Add: Revenue Gap sought for FY 2020-21 (including carrying cost & DRRS)	-587.35	Table 3.67 of True up Petition FY 20-21
C	Closing Provisional trued up Revenue Gap upto FY 21	-2350.17	(A+B)
D	Impact of Various Judgement	-1882.09	
E	Revised Opening Revenue Gap	-4232.26	(C+D)
F	Add: Revenue Gap sought for the year	-840.77	Table 3.61
G	Add: Rithala impact	-23.21	Table 3.63
H	Total addition during the year	-863.98	(F+G)
I	Average revenue gap	-4664.25	(E+H/2)
J	Carrying Cost Rate	9.30%	
K	Add: Carrying Cost	-433.91	(I*J)
L	Less- Realization from 8% Deficit recovery surcharge	508.85	Table 3.10
M	Closing Revenue Gap	-5021.29	(E+F+G+K+L)

The Petitioner has computed carrying cost @ 9.30% considering actual cost of debt, on the average balance of revenue gap for the year. During the FY 2021-22 the Petitioner has collected Rs 508.85 Cr towards 8% Deficit recovery surcharge and adjusted the said amount against the total of closing revenue gap of Rs. 5,021.29 Cr. in line with the Hon'ble Commission directions for adjusting the 8% DRS against the liquidation of Revenue Gap.

TATA POWER DELHI DISTRIBUTION LIMITED		
Profit & Loss Account		Form No: S1
All figures in Rs Crores		
Sl. No.	Particulars	FY 2021-22 Audited
A	Revenue	
1	Revenue from sale of power	7,647.89
2	Non-tariff income	161.58
3	Other Revenue/ subsidies - Sourcewise	
	Total Revenue or Income	7,809.47
B	Expenditure	
1	Purchase of Power from Long term Sources	5,956.92
2	Purchase of Power from Other than Long term Sources	
3	Transmission Charges	
	(a) Inter State	
	(b) Intra State	
4	Load Despatch Charges	
5	Operations and Maintenance Expenditure	
	(a) Repairs and Maintenance	223.00
	(b) Employee costs (Excluding loans and advances to Staff)	570.18
	(c) Administration and General expenses	110.00
6	Net prior period credit/(charges)	
7	Other Debits, Write-offs	
8	Extraordinary items-- Regulatory Income/Expense	(330.52)
9	Less: Expenses Capitalized (A&G/Employee Expenses)	(54.45)
C	Profit before depreciation, interest and taxes	1,334.36
D	Depreciation	371.14
E	Provisions	4.12
F	PBIT	959.10
1	Interest & Finance Charges	328.84
2	Less: Interest Capitalized	(4.79)
G	Total Interest and Finance Charges	324.05
H	TOTAL EXPENDITURE	7,174.43
I	Profit/Loss before Tax	635.04
J	Income Tax (Including Adjustment of Prior Period)	112.28
K	Deferred Tax	84.10
L	Other Comprehensive Income & Exceptional Item - Impairment of property plant equipment	0.38
M	Profit/Loss after Tax	439.04

Figures are as per Audited Financial Statement for FY 2021-22



TATA POWER DELHI DISTRIBUTION LIMITED		
Cash Flow Statement (Direct Method)		Form No.: S2
		All figures in Rs Crores
SL. No	Particulars	Amount
A	Opening Cash and cash equivalents	-39.38
B	Cash Inflows	
	Collection	
	<i>Towards sale of Energy *</i>	6,908.13
	<i>Towards subsidy disbursed</i>	888.27
	Collection from Open Access	23.12
	Collection from Pension Trust Surcharge	355.66
	Bulk supply of short term power sale (net of rebate)	606.75
	Proceeds from bank deposits	-
	Disbursement of loan taken	
	<i>Capex ^</i>	150.00
	<i>Non Capex</i>	-1.06
	Non Tariff/ Other Income	195.30
	Proceeds from Service Line Deposit	28.81
	Net proceeds from CSD	93.27
	<i>Advances</i>	-
	Proceeds from Capital Grants/CCCW	176.65
	Utilisation of Cash Credit during the year	-
	Net Bank Deposit	-
	Advance Govt Subsidy	30.26
	Total Cash Inflow- "B"	9,455.15
C	Cash Outflow	
	Capital expenditure (Vendor Payments & net of sale of fixed assets)	386.39
	Power Purchase payment (net of rebate)	5,710.42
	Short Term Power Purchase payment	607.88
	Amount Paid to Pension Trust Surcharge	355.07
	Operation and Maintenance Expenses***	-
	<i>Employee Expenses</i>	515.14
	<i>A & G Expenses</i>	105.77
	<i>R & M Expenses</i>	204.82
	<i>Advances**</i>	172.44
	Statutory Dues	-
	<i>Taxes paid (including tax deducted at source)</i>	83.46
	<i>Electricity Tax (net of Commission on E. Tax collection/other adjustment)</i>	284.38
	Dividend paid Both Equity & Preference Shares (including dividend tax)	126.24
	Loan repayment	636.14
	Financial Expenses	339.41
	Net Bank Deposit	-24.60
	Repayment of Lease Liability	16.45
	Total Cash Outflow - "C"	9,519.42
D	Closing Cash/Bank balances - "D = (A+B-C)"	-103.64

Notes:

* Collection towards sale of energy is calculated as Total Billed Amount during the year less (Non Energy Billed During the year & subsidy disbursed during the year).

** Advances is on account of movement in residual assets and liabilities.

*** Operation and Maintenance Expense are considered as per Audited Financial Statements of the year.

^ Capex loans is net of Refinance loan of Rs. 200 Cr.



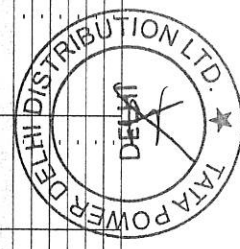
TATA POWER DELHI DISTRIBUTION LIMITED		
Annual Revenue Requirement for FY 2021-22		Form No: S3
All figures in Rs Crores		
Sl. No.	Particulars	Amount
1	Power Purchase (MU) at TPDDL Periphery	9,422.05
2	Sale of Power (MU)	8,752.21
3	Distribution Loss %	7.11%
3.1	Distribution Loss in Mus	669.84
1	Receipts	
a	Revenue from tariffs	
	i) Fixed Charges	
	ii) Energy Charges	
	iii) PPAC	
	iv) Surcharge for Regulatory Asset (8%)	7,367.43
	v) Electricity Duty	
	v) Any Other Receipt	
b	Revenue subsidy from Govt.	
	Total	7,367.43
2	Expenditure	
a	Purchase of Power from Long Term Sources	
b	Purchase of Power from Other than Long Term Sources	
c	Transmission Charges	
	i) Intra State	6,017.19
	ii) Inter State	
d	Load Despatch Charges	
e	O&M Expenses	
	i) R&M Expense	
	ii) Employee Expenses	1,038.18
	iii) A&G Expense	
	iv) Statutory Levies, Change in Taxes, etc.	
f	Depreciation	282.06
g	Carrying Cost	433.91
m	Other - Loss on Retirement-/ (charges)	18.18
	Total	7,789.51
3	Return as approved/ allowed by Commission	501.94
4	Non Tariff Income	158.19
5	Annual Revenue Requirement (2)+(3)-(4)	8,133.26
6	Surplus(+) / Shortfall(-) : (1)-(5) before tariff revision	(765.82)



Tata Power Delhi Distribution Limited											Form No. F1
Break up of Power purchase cost for FY 2021-22											
Sl No.	Name of Stations	Units Billed (MU)	Variable Cost (Rs. Cr.)	Fixed Cost (Rs. Cr.)	Interest (Rs. Cr.)	FY 2021-22					Total Cost (Rs. Cr.)
						Incentive (Rs. Cr.)	Income Tax (Rs. Cr.)	Others Charges (net of adj) (Rs. Cr.)	Transmission Charges (Rs Cr.)		
NTPC											
1	Anta Gas Power Station	1.72	1.22	6.89	-	-	0.18	-0.05	-	8.25	
2	Auraya Gas Power Station	13.55	9.19	10.10	-	-	0.27	-1.29	-	18.28	
3	Badarpur Thermal Power Station	-	20.04	-	-	-	0.37	-	-	20.41	
4	Dadri Gas Power Station	22.71	16.79	12.30	1.48	-	0.56	0.84	-	31.97	
5	Farakka Super Thermal Power Station	27.93	9.26	3.41	-	-	0.10	0.44	-	13.21	
6	Feroze Gandhi Uncharhar TPS 1	31.18	10.38	5.09	-	-	0.20	0.13	-	15.80	
7	Feroze Gandhi Uncharhar TPS 2	71.08	23.80	11.40	0.81	-	0.16	2.72	-	38.89	
8	Feroze Gandhi Uncharhar TPS 3	46.23	15.36	7.92	-	-	-	0.48	-	23.76	
9	Feroze Gandhi Uncharhar TPS 4	-	-	-	-0.00	-	-	0.04	-	0.03	
10	Kahalgaoon STPS 1	82.52	21.20	9.97	-	-	0.32	0.00	-	31.49	
11	Kahalgaoon STPS 2	301.29	73.90	36.66	-	-0.00	-	0.03	-	110.58	
12	Koldam Hydro Power Station	-	-	-	-	-	-	-	-	-	
13	National Capital Therm Pwr - Dadri 1	0.00	1.81	5.29	0.10	-	3.84	0.24	-	11.27	
14	National Capital Therm Pwr - Dadri 2	37.73	14.90	10.00	-	-	10.00	0.28	-	25.18	
15	Rihand Super Therm Pwr Ssn 1	222.33	31.47	17.58	-	0.38	0.73	-0.01	-	50.14	
16	Rihand Super Therm Pwr Ssn 2	237.98	33.58	18.75	0.37	-	0.17	0.07	-	52.94	
17	Rihand Super Therm Pwr Ssn 3	-	0.10	-	-	-	-	-	-	0.10	
18	Singrauli Super Thermal Power Station	289.76	43.27	18.35	-	-	0.39	1.43	-	63.43	
19	Talcher Super Thermal Power Station	-	-	-	-	-	-	-	-	-	
20	Aravali Jhaljar	2,313.24	844.72	683.72	-	-	-	54.36	-	1,582.80	
21	NTPC (COVID REBATE)	-	-	-	-	-	-	-	-	-	
NHPC											
22	Bairasil	19.38	1.80	1.80	0.00	-	-	0.72	-	4.32	
23	Chamera-I	45.30	5.03	4.45	0.00	-	0.60	0.11	-	10.19	
24	Chamera-II	54.47	5.36	6.43	0.00	-	0.14	0.34	-	12.27	
25	Chamera-III	38.49	7.46	9.49	0.00	-	0.17	0.11	-	17.22	
26	Dhauliganga	48.17	6.47	6.92	0.00	-	0.18	2.52	-	16.09	
27	Dulhasti	82.25	20.97	22.41	0.00	-	0.46	7.64	-	51.48	
28	Parbati-III	23.33	3.53	11.49	0.00	-	0.13	0.03	-	15.18	
29	Salal	-	-	-	-	-	-	0.00	-	0.00	
30	Sewa-II	2.52	0.59	1.09	0.88	-	0.08	0.04	-	2.68	
31	Tanakpur	16.48	2.66	3.37	0.00	-	0.14	0.00	-	6.17	
32	Uri	96.78	7.72	8.92	0.00	-	1.37	5.99	-	24.00	
33	Uri-II	64.52	11.88	13.12	0.00	-	0.23	5.74	-	30.97	
34	NHPC Water Charges	-	-	-	-	-	-	-	-	-	
35	NHPC (COVID REBATE)	-	-	-	-	-	-	-	-	-	
Delhi State Gencos											
36	Gas Turbine Power Station (GTPS)	72.13	83.28	13.55	-1.23	-	-	-	-	95.60	
37	IP Station	-	0.03	-	-	-	-	-	-	0.03	
38	Pragati Power Station - I	297.47	268.87	29.96	-1.00	-	-	-	-	297.83	
39	Pragati Power Station - III, (Bawana)	663.10	215.03	284.89	7.37	-	-	-0.19	-	507.09	
40	Rajghat Power House	-	-	-	-	-	-	-	-	-	
41	TPDDL Solar	1.81	1.29	-	-	-	-	-	-	1.29	
42	Net metering	4.45	2.36	-	-	-	-	-	-	2.36	
43	Rithala CCPP	-	-	-	-	-	-	-	-	-	
44	Timarpur-Okhla Waste Management Co	49.25	28.26	-	-	-	-	-	-	28.26	
45	DMSWSL	40.43	28.42	-	-	-	-	-	-	28.42	
Others											
46	Chandrapura Thermal Power Station - Unit 7 & 8	590.76	158.14	97.67	-	0.10	-	0.07	-	255.98	
47	Mejla Thermal Power Station - Unit 6	162.80	49.61	28.87	-	-	-	0.03	-	78.50	
48	NAPS Unit 1 & 2	105.78	31.24	-	0.01	-	0.12	0.72	-	32.09	
49	RAPS Unit 5 & 6	125.21	47.29	-	-	-	-	0.84	0.01	48.14	
50	THEP (Koteshwar)	31.67	8.08	7.71	-	-	-	0.00	-0.00	15.79	
51	THEP (Tehri)	62.78	11.81	12.01	-	-	-	1.98	-0.00	25.80	
52	Tala HEP	24.97	5.40	-	-	-	-	-	-	5.40	
53	Sasan UMPP	426.97	49.10	6.26	-	0.32	0.38	6.21	-	62.26	
54	Nathpa Jhakri	201.36	23.14	25.95	-	-	-0.55	0.01	-	48.54	
55	CLP Jhaljar	606.62	215.79	82.37	-	1.58	-	5.96	-	305.70	
56	Mathlon Power	2,047.04	525.47	315.01	0.22	1.39	-	-30.77	-	811.32	
57	Taranda Hydro	47.23	20.26	-	-	-	-	-	-	20.26	
58	SECI 20 MW Solar	40.56	22.31	-	-	-	-	-	-	22.31	
59	SECI 200 MW Solar	50.53	10.24	-	-	-	-	-	-	10.24	
60	Suryakanta Hydro Energies Pvt. Ltd.	46.43	17.64	-	-	-	-	-	-	17.64	



Tata Power Delhi Distribution Limited									
Break up of Power purchase cost for FY 2021-22									
Sl No.	Particulars	Units Billed (MU)	Energy Charges (Rs. Cr.)	Fixed Cost (Rs. Cr.)	Interest (Rs. Cr.)	Incentive (Rs. Cr.)	Income Tax (Rs. Cr.)	Trading Margin (Rs. Cr.)	Open Access/Transmission Charges (Rs. Cr.)
61	SEI Solarvan	50.89	20.15	-	-	-	-	-	-
62	SEI Sooraj	52.13	20.64	-	-	-	-	-	-
63	SEI Sunshine	52.90	20.95	-	-	-	-	-	-
64	SEI JyotiSwaroop	49.97	19.79	-	-	-	-	-0.36	-
65	SEI Ravikiran	50.51	20.00	-	-	-	-	-0.11	-
66	SEI Renewable	49.39	19.56	-	-	-	-	-	-
67	Singrauli Small Hydro	4.20	2.12	-	-	-	-	0.00	-
68	NANITI HYDRO POWER PRIVATE LIMITED	48.77	20.92	-	-	-	-	-	-
69	SECI- Wind	132.77	33.46	-	-	-	-	-	-
70	M/s Cosmos Hydro Power Private Limited,	23.02	10.22	-	-	-	-	-	-
71	REC Purchase	-	15.09	-	-	-	-	2.88	-
70	Transmission	-	-	-	-	-	-	-	-
70	BBMB Chardes	-	-	-	-	-	-	-	0.48
71	Chandrapura Thermal Power Station - Transmission	-	-	-	-	-	-	-	1.44
72	CLP Jhajjar Transmission	-	-	-	-	-	-	-	9.33
74	DTL-Wheeling Charges	-	-	-	-	-	-	-	345.13
75	DTL-NRLDC Charges	-	-	-	-	-	-	-	2.98
76	DTL-Application Charges	-	-	-	-	-	-	-	0.08
77	DTL-Reactive Energy Charges	-	-	-	-	-	-	-	11.38
78	DTL-SLDC Charges	-	-	-	-	-	-	-	2.88
79	DTL-STOA Credit	-	-	-	-	-	-	-	-117.18
80	DTL-SCED	-	-	-	-	-	-	-	-6.43
81	Mailthon Power Tx Charges	-	-	-	-	-	-	-	0.16
82	NHPL - SLDC	-	-	-	-	-	-	-	-
83	NANITI Transmission	-	-	-	-	-	-	-	2.12
84	NTPC Transmission Charges	-	-	-	-	-	-	-	0.24
85	PGCIL NON POC BILL	-	-	-	-	-	-	-	1.08
86	Mejla Thermal Power Station - Unit 6 Transmission	-	-	-	-	-	-	-	0.16
87	PGCIL POC BILL 1	-	-	-	-	-	-	-	599.74
87	PGCIL POC BILL 3	-	-	-	-	-	-	-	9.31
87	PGCIL POC BILL 2	-	-	-	-	-	-	-	-5.38
87	PGCIL BILL 3	-	-	-	-	-	-	-	34.24
88	SECI - SLDC	-	-	-	-	-	-	-	-
89	SECI 20 MW Solar Transmission	-	-	-	-	-	-	-	1.86
90	SHEPL- SLDC	-	-	-	-	-	-	-	-
91	Suryakanta Transmission	-	-	-	-	-	-	-	1.52
92	THEP (Koteshwar)- NRLDC Charges	-	-	-	-	-	-	-	0.01
93	SEI Sunshine Transmission	-	-	-	-	-	-	-	12.95
94	Taranda Hydro Transmission	-	-	-	-	-	-	-	0.08
95	THEP (Tehri)-NRLDC Charges	-	-	-	-	-	-	-	0.01
96	Saan UMPP Tx	-	-	-	-	-	-	-	0.02
96	M/s Cosmos Hydro Power Private Limited, Transmission	-	-	-	-	-	-	-	0.26
97	NRPC	-	-	-	-	-	-	-	0.10
97	Banking Purchase STOA	-	-	-	-	-	-	-	5.86
98	Bilateral purchase STOA	-	-	-	-	-	-	-	23.56
99	Bilateral Sale STOA	-	-	-	-	-	-	-	-
100	Banking Sale STOA	-	-	-	-	-	-	-	15.80
101	DEX Purchase STOA	-	-	-	-	-	-	-	12.61
102	DEX Sale STOA	-	-	-	-	-	-	-	35.82
103	PXIL Purchase	-	-	-	-	-	-	-	0.06
103	PXIL Purchase	-	-	-	-	-	-	-	0.65
Long Term Purchase		10,404.87	3,270.41	1,851.15	9.00	3.76	10.72	70.40	1,002.77
Short Term Purchase/Sale		-	-	-	-	-	-	-	6,218.21
Total All Bills									
SI No.	Particulars	Units Billed (MU)	Energy Charges (Rs. Cr.)	Fixed Cost (Rs. Cr.)	Interest (Rs. Cr.)	Incentive (Rs. Cr.)	Income Tax (Rs. Cr.)	Trading Margin (Rs. Cr.)	Open Access/Transmission Charges (Rs. Cr.)
1	IDT Purchase	15.59	5.65	-	-	-	-	-	-
2	DEX Purchase	366.32	195.37	-	-	-	-	-	-
3	PXIL Purchase	16.80	7.56	-	-	-	-	-	-
4	Banking Purchase	184.03	51.79	-	-	-	-	-	-
5	Bilateral Purchase	740.55	291.57	-	-	-	-	-	-
5	DSM Purchase	8.95	6.02	-	-	-	-	-	-
Total Cost (Rs. Cr.)		-	-	-	-	-	-	-	-
Total Cost (Rs. Cr.)		-	-	-	-	-	-	-	-



Licensee : TATA POWER Delhi Distribution Limited (Formerly North Delhi Power Limited)

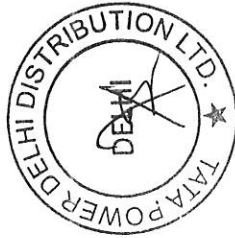
Details of the Billed Revenue From 01-Apr-2021 To 31-Mar-2022

Sl. No.	Category	* Tariff	Average number of days billed during the month/ Billing Factor	*** Total Number of consumers and sanctioned load	Total No. of bills raised during the period & Contracted demand		Fixed Charges Billed ¹	Energy Charges Billed ²	Other Charges ³	PPCA Amount Billed	Surcharge of 8%	Pension Trust Surcharge ⁴	E-Tax	Subsidy if Any ⁵	Net Units Sold	Summary	
					MW	No.										Total Revenue including Subsidy but excluding E-Tax, 8% surcharge and Pension Trust Surcharge	Collection
																Rs. Cr.	Rs. Cr.

Auditor Certificate provided as Annexure A-1



TATA POWER Delhi Distribution Limited												
Supplement to Form F2												Form No: F2 (a)
Break up of Consumption details under respective slabs (in Kwh) as applicable from time to time in tariff order (FY 21-22)												
Domestic	0-200 Units			201-400 Units			401-800 Units			801-1200 Units		
	0-200	201-400	MUS	0-200	201-400	MUS	0-200	201-400	MUS	0-200	201-400	MUS
	Above 1200 Units	Above 1200										
1.1 (a) Upto 2 KW Load	910.74	1,135.26					572.28			67.20		14.70
1.1(b) 2 KW to 5 KW Load	73.39	265.93					386.12			159.85		54.33
1.1 (c) 5 to 15 KW Load	25.54	78.07					196.17			155.87		200.84
1.1 (c) 15 to 25 KW Load	0.17	0.51					2.58			4.11		30.79
1.1 (c) Above 25KW	0.04	0.08					0.31			0.65		69.69



TATA POWER Delhi Distribution Limited					
Revenue & Capital Subsidies for FY 2021-22				Form No.: F3	
All figures in Rs Crores					
Sl. No.	Particulars	Opening Balance	Received	Disbursed/ Utilised	Closing Balance
A	Revenue Subsidies And Grants				
1	Billed Subsidy		-888.27	-888.27	0.00
	Sub-Total		-888.27	-888.27	0.00
B	Capital Subsidies And Grants				
	Sub-Total	-	-	-	-



TATA POWER Delhi Distribution Limited		
Income from investments and Non-Tariff Income		Form No: F4
		All figure in Rs Crore
Sl. No	Particulars	FY (2021-22)
		Actual Amount
A	Non Tariff Income	
	Late Payment Surcharge Collected	21.91
	Less- LPSC financing Cost	-6.78
	Service Line Charges	28.81
	Maintenance Charges	12.50
	Less- Incentive On Street Light Maintenance	-1.16
	Commission on DVB arrears	0.00
	Commission on Energy Tax Collection	8.92
	Miscellaneous Operating Income	4.43
	Other Non-operating Income	2.64
	Interest on Consumer Security Deposit	-11.05
	Open Access Charges	23.46
	Excess provisions write back	64.17
	Sub-Total	147.85
B	Other Business Income (Net)	10.33
	Sub-Total	10.33
	Total	158.19



TATA POWER DELHI DISTRIBUTION LIMITED		
Repair & Maintenance Expenditure		Form No: F5
		All figure in Rs Crore
Sl.No.	Particulars	FY (2021-22) Actual (As per Audited Financial Statement)
1	Sub-Station	
	i) Owned	
	ii) Outsourced	
2	Transformer other than installed in Sub Station	
3	Plant & Equipment	
4	Lines, Cables Net Works etc.	96.71
5	Furniture and Fixtures	
6	Office Equipments	
7	Civil Works	
8	Building	5.41
9	Others Works	
10	Vehicles	54.61
11	Spare Inventory for maintaining Transformer redundancy	
12	Stores and spares consumed (net of recoveries) (Opex Material cost for all Property, Plant & Equipment)	48.10
13	Sub station maintenance by private agencies	
14	Loss on disposal of property, plant and equipment	18.18
	Total	223.00
<i>Clubbing of heads done as per booking in accounts</i>		



TATA POWER DELHI DISTRIBUTION LIMITED		
Employee Cost and Provisions		Form No: F6
		All figure in Rs Crore
		PY (2021-22)
Sl. No	Particulars	Actual (As per Audited Financial Statement)
	Employee's Cost	
1	Salaries	471.71
2	Dearness Allowance	
3	Other Allowances & Relief	
a	Allowance details	
4	Medical Expenses Reimbursement	
5	Leave Travel Assistance	
6	Fee & Honorarium	
7	Incentives/Awards Including That In Partnership Project (Specify Items)	
8	Earned Leave Encashment	
9	Tution Fee Re-Imbursement	
10	Leave Salary Contribution	
11	Payment Under Workman'S Compensation And Gratuity	
12	Subsidised Electricity To Employees	
13	Contribution to provident and other funds	54.88
14	Seventh pay commission revision for previous years paid/	0.00
15	Staff Welfare Expenses	32.26
16	Other Personnel Cost	11.20
	Apprentice And Other Training Expenses	
	Payment/Contribution To PF Staff Pension And Gratuity	
1	Terminal Benefits	
	a) Provident Fund Contribution	
	b) Provision for PF Fund - Invested	
	Not Invested	
	c) Pension Payments for VSS	0.13
	d) Gratuity Payment	
	e) Leave Encashment Payment	
2	Any Other Items	
	Total D	
	Bonus/Exgratia To Employees	
	Grand Total	
	Chargeable To Construction Works	54.45
	Balance Item 'F' Aproprate For (F)-(G)*	515.72

Note: Including Interim impact of 7th Pay Commission
Clubbing of heads done as per booking in accounts



TATA POWER DELHI DISTRIBUTION LIMITED					
No. of Employees as on 31.03.2022			Form No: F6(a)		
S No.	Particulars	Opening Balance	Retired/Deaths/ Separation	Additions	Closing Balance
1	FRSR	1093	61	0	1032
2	Non FRSR	2470	330	227	2367
<i>Including employees directly allocated for projects</i>					



TATA Power Delhi Distribution Limited		
Administration & General Expenses		Form No: F7
All figures in Rs Crore		
Sl.No.	Particulars	PY (2021-22) Actual (As per Audited Financial Statement)
A)	Administration Expenses	
1	Rent rates and taxes (Other than all taxes on income and profit)	3.54
2	Revenue Stamp Expenses Account	
3	Insurance of employees, assets, legal liability	8.22
4	Telephone, Postage, Telegram, Internet Charges	2.37
5	Incentive & Award To Employees/Outsiders	NA
6	Consultancy Charges	
7	Technical Fees	
8	Other Professional Charges	5.06
9	Ombudsman Expenses	
10	Auditor'S Fee	
11	Conveyance And Travel (vehicle hiring, running)	4.62
12	DERC License fee	3.43
13	Plant And Machinery	Part of R&M Expenses
14	Security / Service Charges Paid To Outside Agencies	
15	Consumer Forum	
16	Regulatory Expenses	0.91
	Sub-Total of Administrative Expenses	
B)	Other Charges	
1	Printing And Stationery	2.40
2	Advertisement Expenses (Other Than Purchase Related)	
3	Exhibition & Demo.	1.71
4	Public Interraction Program	
5	Contributions/Donations To Outside Institute / Association (Corporate Social Responsibility Expenses)	11.04
6	Electricity Charges To Offices	NA
7	Water Charges	0.99
8	Freight, handling and packing expenses	0.56
9	Bill collection and distribution expenses	8.15
10	Postage and courier charges	0.19
11	EDP expenses	13.71
12	Housekeeping expenses	10.65
13	Foreign exchange fluctuation loss (net)	0.00
14	Bad debts/ Allowance for doubtful debts	8.35
15	Fee And Subscriptions Books And Periodicals	
	Any Other Items	8.81
C)	Legal Charges	19.40
D)	Frieght - Material Related Expenses	
E)	Departmental Charges	
F)	Total Charges net of Provision for Contingency	
G)	Total Charges Chargeable To Capital Works	
H)	Total Charges Chargeable to Revenue Expenses	114.12

Clubbing of heads done as per booking in accounts



TATA POWER DELHI DISTRIBUTION LIMITED						
Legal & Professional Expenses #						Form F7(a)
S No.	Business Vertical	Particulars	Case No. ^	Matter ^	Fees per Hearing ^	Total Fees
		In Rs Cr				
A	Distribution Business*	Cases Other than 142 before				
1		DERC				1.14
2		APTEL				3.68
3		High Court				4.98
4		Supreme Court				4.31
5		CERC				2.07
6		Others				2.73
		Total of A				18.91
B		Cases Under 142				0.03
		Legal Expenses (A+B)				18.94
C		Professional Expenses				3.61
D		Distribution Business Total (A+B+C)				22.55
E	Other Business&	Professional & Consultancy Expenses				1.61
F		Other Business Total				1.61
G	Generation Business§	Legal Expenses				0.30
H		Professional Expenses				0.01
I		Business Development Business Total (G + H)				0.31
J		Grand Total as per Financials (D+F+I)				24.47

Notes:

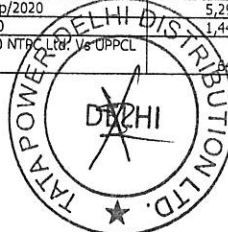
- 1 # In Tata Power-DDL Audited Financial Statements for FY 21-22, Legal Expenses & Professional Charges are appearing separately in A&G notes.
- 2 ^ Case Wise Details related to Advocate Fees for Legal Expenses enclosed separately
- 3 * Distribution Business Legal & Professional Expenses are Rs. 22.55 Cr and has been claimed in ARR
- 4 & Other Business expenses are only related to professional / consultancy expenses
- 5 § Generation Business and Other Business Expenses are only provided to match the Total Expenses with Audited Financial Statements for FY 20-21.



TATA POWER DELHI DISTRIBUTION LIMITED					
Year	Forum	Text	Fees in Rs.	Document Number	Form F7(a)(i) Case bifurcation
FY 21-22	OTHERS	VKRai SHIV SHANKAR VS TPDDL NN 2027624551	5,900.00	1900011935	Others
FY 21-22	OTHERS	VKRai Case#60/2018 PENSION TRUST V. HC VERMA & ANR	11,800.00	1900011719	Others
FY 21-22	OTHERS	VKRai Case#422/2020 BIRMATI VS TPDDL	5,900.00	1900011720	Others
FY 21-22	OTHERS	VKRai Case#17791/2016 PINKI SHARMA vs TPDDL	5,900.00	1900011722	Others
FY 21-22	OTHERS	VKRai Case#142/2020 Mohd. Nafees vs TPDDL	5,900.00	1900011721	Others
FY 21-22	OTHERS	VKRai Case# 515242/16 TPDDLvsPraveenJain	5,900.00	1900006870	Others
FY 21-22	OTHERS	VKR UMESH YADAV VS TPDDL NN 2024984586	11,800.00	1900016356	Others
FY 21-22	OTHERS	VKR RAJ SINGH VS TPDDL NN 2011060943	5,900.00	1900016357	Others
FY 21-22	OTHERS	VKR MOHAN LAL VS TPDDL NN 2000377017	5,900.00	1900016355	Others
FY 21-22	OTHERS	Vinod Kaushik Criminal Cmplnt cases-135/151&156	26,550.00	1900011913	Others
FY 21-22	OTHERS	Vinod Kaushik Bill Regarding CriminalC-135/151&156	11,800.00	1900009665	Others
FY 21-22	OTHERS	Vinod Kaushik Bill Regarding CriminalC-135/151&156	10,325.00	1900011604	Others
FY 21-22	OTHERS	Vinod Kaushik Bill Regarding CriminalC-135/151	29,500.00	1900002735	Others
FY 21-22	Supreme Court	Vikas SC - Rahul Gupta matter NN 2023949589	20,65,000.00	1900013162	Others
FY 21-22	Supreme Court	VIKAS SC - Rahul Gupta matter NN 2023949589	20,65,000.00	1900014863	Others
FY 21-22	Supreme Court	Vikas 16385-16388 of 2012, RAHUL GUPTA vs DDA	4,486.36	1900003629	Others
FY 21-22	high court	UV M/S MANAK CONSTRUCTION PVT LTD NN 2021319827	6,49,000.00	1900016918	Others
FY 21-22	high court	Sujit WPC NO 10073/2021 NN 2021799361	12,980.00	1900011737	Others
FY 21-22	high court	Sujit WP@ no 5368/2021, Mukesh RajoraVs Pension HC	12,980.00	1900002538	Others
FY 21-22	high court	Sujit WP @ 5450/2021,BhoopSinghRanaVsPension HC	12,980.00	1900002541	Others
FY 21-22	OTHERS	SUJIT SAURAV GOEL V TPDDL NN 2018485425	8,850.00	1900016940	Others
FY 21-22	OTHERS	Sujit Opinion Regarding & 7 CPCrecomdatn HIGHCOURT	8,850.00	19000002542	Others
FY 21-22	high court	Sujit Nitin Goel Before LabourCommissioner HIGHCRT	8,850.00	1900002540	Others
FY 21-22	OTHERS	SUJIT BM SAXENA V TPDDL NN 2004060156	8,850.00	1900016942	Others
FY 21-22	OTHERS	Sujit Bhagwan dassVsM/s Sania Rent Cab Pvt HIGHCRT	8,850.00	1900002537	Others
FY 21-22	high court	Sujit Kr WPC 3430/2021-AVINASH SHARMA V. TPDDL	12,980.00	1900010999	Others
FY 21-22	high court	Sujit Kr WPC 12621/2021-Nitin Kumar Goel v. TPDDL	12,980.00	1900011000	Others
FY 21-22	high court	Sujit Kr WP-3430/21-Avinash Sharma vs TPDDL	25,960.00	1900000483	Others
FY 21-22	high court	Sujit Kr WP-1655/21-Nitin K Goel vs TPDDL-HC	25,960.00	1900000484	Others
FY 21-22	OTHERS	Sujit Kr MISC DJ 279/201-WORKMEN V. TPDDL	8,850.00	1900011090	Others
FY 21-22	OTHERS	Sujit Kr MISC DJ 279/201-WORKMEN V. TPDDL	8,850.00	1900011093	Others
FY 21-22	high court	Sudhir-TPDDL vs Nitin Kumar Goel-WPC 12621/2021	1,77,000.00	1900010998	Others
FY 21-22	OTHERS	Sudhir-TPDDL vs Jal Devi-WP-4066/21-DOH-26.8.21	1,77,000.00	1900000936	Others
FY 21-22	OTHERS	Sudhir-TPDDL vs Avinash Sharma-WP-3430/21	1,77,000.00	1900010096	Others
FY 21-22	OTHERS	Sudhir TPDDL VS KANOHAR ELCTRNICS NN 2020518691	1,77,000.00	1900015694	Others
FY 21-22	OTHERS	Sudhir TPDDL V. YOGESH NAYYAR NN 2028664304	1,77,000.00	1900013346	Others
FY 21-22	high court	Sudhir SEP21 WP 10658/21	1,77,000.00	1900007788	Others
FY 21-22	high court	Sudhir RFA No-316/2020, TPDDL Vs Lajpat Rai Sobti	1,77,000.00	1900004078	Others
FY 21-22	high court	Sudhir SLP @ no -8237/2021 TPDDLvsAnand Prakash	1,77,000.00	1900003986	Others
FY 21-22	OTHERS	Sudhir - TPDDLvs Anand Kr Jain - 342/21 - opinion	38,940.00	1900001315	Others
FY 21-22	OTHERS	SSMittal Suit-39/2021 Civil TPDDLvsRamPalBhardwaj	5,900.00	1900005861	Others
FY 21-22	OTHERS	SSMittal Suit-154/2021 Civil TPDDLvsSudhirKumar	5,900.00	1900005860	Others
FY 21-22	high court	SS WP-C No. 2932/2022 -TPDDL Vs. DDA NN 2029052303	6,49,000.00	1900015700	Others
FY 21-22	high court	SS Mitt-TPDDL vs Vinay Mann NN 2028413406	5,900.00	1900014600	Others
FY 21-22	OTHERS	SS Mitt-TPDDL vs SK GARG NN 2027980037	5,900.00	1900014599	Others
FY 21-22	OTHERS	SS Mitt-TPDDL vs RAJESH GUPTA NN 2027723383	5,900.00	1900014598	Others
FY 21-22	OTHERS	SS Mitt-TPDDL vs Mukesh Kr NN 2015560063	5,900.00	1900014601	Others
FY 21-22	high court	Srivastava SK GOEL V. DVB NN 2022783900	25,960.00	1900013463	Others
FY 21-22	OTHERS	Srivastava SANJEEV KUMAR V. TPDDL NN 2028108252	25,960.00	1900013461	Others
FY 21-22	OTHERS	Srivastava RAVINDRA KUMAR V. NDMC NN 2021188436	25,960.00	1900013462	Others
FY 21-22	OTHERS	Srivastava RAHUL DEVEDI V. DELHI TRA NN 2028557539	25,960.00	1900013465	Others
FY 21-22	OTHERS	Srivastava MANJU DEVI V. TPDDL NN 2028581291	25,960.00	1900013466	Others
FY 21-22	high court	Srivastava MANAK CONST. V. TPDDL NN 2021319834	25,960.00	1900013460	Others
FY 21-22	high court	Srivastava MANAK CONST. V. TPDDL NN 2021319831	25,960.00	1900013459	Others
FY 21-22	high court	Srivastava MANAK CONST. V. TPDDL NN 2021319827	25,960.00	1900013458	Others
FY 21-22	high court	Srivastava GNCT V. LAJPAT RAI SOBTI NN 2025359960	25,960.00	1900013464	Others
FY 21-22	APTEL	SP DFR No. 22/2022 NN 2027928349 Dadri-1 matter	5,90,000.00	1900015679	Others
FY 21-22	APTEL	Saj P APTEL DFR No. 22/2022 NN 2028802611	6,49,000.00	1900015681	Others
FY 21-22	APTEL	SKV TPDDL original petition before APTEL	3,03,732.00	1900002503	Others
FY 21-22	OTHERS	SKV TPCL VS GENESIS NN 2028359326	2,33,640.00	1900014605	Others
FY 21-22	OTHERS	SKV SEP21 Termination Notice to Genesis Engineering Co.	3,11,520.00	1900007779	Others
FY 21-22	OTHERS	SKV SEP21 NN 2027927919 - Letter to Genesis	31,152.00	1900007782	Others
FY 21-22	CERC	SKV SEP21 NN 2025209743 - drafting rejoinder in p. 119/mp/2019	1,95,549.60	1900007780	Others
FY 21-22	Supreme Court	SKV SC - CA No. 6310 of 2021 NN 2028374260 DERC V. SECI	1,48,493.56	1900015921	Others
FY 21-22	Supreme Court	SKV SC - 6310/2021 NN 2028374260 DERC V. SECI	87,615.00	1900012533	Others
FY 21-22	DERC	SKV Petition no 24 /2021 electricity actDOH28.7.21	2,51,163.00	1900005884	Others
FY 21-22	DERC	SKV Petition 46/2020 Review of petition tpddl	1,73,283.00	1900005892	Others
FY 21-22	CERC	SKV Petition 119/2021 THDC 19.7.21	2,04,435.00	1900005885	Others
FY 21-22	OTHERS	SKV LEGAL OPINION -REC/RPO NN 2028359316	2,57,774.54	1900011047	Others
FY 21-22	OTHERS	SKV LEGAL NOTICE - GENESIS NN 2028359326	1,94,700.00	1900011049	Others
FY 21-22	OTHERS	SKV kdi power vs genesis NN 2028359326	25,960.00	1900011736	Others
FY 21-22	OTHERS	SKV Genesis Vs. TPCL NN 2027927919	1,16,820.00	1900015922	Others
FY 21-22	OTHERS	SKV Genesis Vs. TPCL NN 2027927919	1,55,760.00	1900015923	Others
FY 21-22	OTHERS	SKV Genesis Engineering Co. - arbit NN2027927919	3,19,308.00	1900011777	Others
FY 21-22	OTHERS	SKV Drafting arbitration notice NN 2027927919	1,32,396.00	1900011734	Others
FY 21-22	CERC	SKV Diary No. 93 of 2021 - TPDDL VS THDC	70,741.00	1900002502	Others
FY 21-22	OTHERS	SKV DHC - GENESIS NN 2027927919	1,79,586.56	1900014534	Others
FY 21-22	high court	SKV DHC - Arb. P.1237 of 2021 NN 2027927919	1,57,030.86	1900015916	Others
FY 21-22	DERC	SKV DERC- Petition NN2028533075 (TDS ADJ 19-7783) DTL Transmission constraints	2,49,216.00	1900011780	Others
FY 21-22	DERC	SKV DERC- Petition NN 2028533075 DTLTransmission constraints	20,038.76	1900011769	Others
FY 21-22	DERC	SKV DERC - RP 13/2021 NN 2025494515	87,615.00	1900014528	Others
FY 21-22	CERC	SKV CERC - draft petition NN 2028938058	1,86,912.00	1900014859	Others
FY 21-22	CERC	SKV CERC - 192/MP/2021 NN 2028740518	1,33,458.00	1900014531	Others
FY 21-22	OTHERS	SKV Arbitration between TPDDL Vs. Ge NN 2027927919	46,728.00	1900015538	Others
FY 21-22	Supreme Court	SKV APTEL-Appeal No 52 of 2021-SECIvsDERC	71,808.90	1900002500	Others
FY 21-22	APTEL	SKV Aptel A. no-392/19 IPGCLvs DERC Doh-06.07	32,450.00	1900003872	Others
FY 21-22	APTEL	SKV APTEL- Appeal No.52 of 2021 - SECI Vs DERC	87,615.00	1900002504	Others
FY 21-22	APTEL	SKV APTEL- Appeal No.52 of 2021 - SECI Vs DERC	87,615.00	1900002505	Others
FY 21-22	APTEL	SKV APTEL- Appeal No.52 of 2021 - SECI Vs DERC	87,615.00	1900002506	Others
FY 21-22	APTEL	SKV APTEL 458/2020 TPDDL VS DERC 16.7.21	2,61,682.70	1900005886	Others
FY 21-22	APTEL	SKV APTEL 458/2020 TPDDL VS DERC & Ors	71,390.00	1900005887	Others
FY 21-22	APTEL	SKV APTEL 392/2019 TPDDL VS DERC 29.7.21 IPGCL V. DERC	32,450.00	1900005891	Others
FY 21-22	APTEL	SKV APTEL - DFR no. 96 of 2020 NN 2028418326 DTL V. DERC	33,412.88	1900011771	Others
FY 21-22	APTEL	SKV APTEL - DFR 96/2020 NN 2028418326 DTL V. DERC	32,450.00	1900014860	Others
FY 21-22	APTEL	SKV APTEL - 96/2020 NN 2028418326 DTL V. DERC	1,42,980.60	1900014604	Others
FY 21-22	APTEL	SKV Appeal No-393/19,PPCLvsDERC, DOH_06.07.21	32,450.00	1900003870	Others



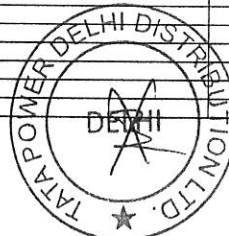
FY 21-22	APTEL	SKV, APPEAL 393/2019, Pragati power vs DERC	32,450.00	1900005890	Others
FY 21-22	OTHERS	SKS, TPDDL V. BHIKARI PANDIT & ORS, NN 2015511393	25,960.00	1900013455	Others
FY 21-22	OTHERS	SKS, Rajender Singh v. TPDDL, NN 2028462244	8,850.00	1900014717	Others
FY 21-22	OTHERS	SKS, Nitin Kumar Goel v. TPDDL, NN 2028251967	12,980.00	1900013454	Others
FY 21-22	OTHERS	SKS, Avinash Sharma v. TPDDL, NN 2028435875	12,980.00	1900014714	Others
FY 21-22	OTHERS	SKV- Note on regulatory Asset General advisory	25,460.86	1900001004	Others
FY 21-22	APTEL	SKV- A. No. 52/2020- SolarVsDERC	32,450.00	1900001013	Others
FY 21-22	high court	SANDEEP, W.P.-C 9764/2018, NN 2018663548	6,49,000.00	1900014880	Others
FY 21-22	high court	SANDEEP, W.P.-C 9764/2018, NN 2018663548	3,54,000.00	1900014881	Others
FY 21-22	high court	Sandeep, W.P.(C)-9764/2018-TPDDL vsGONCT-DOH-7.4.21	6,49,000.00	1900001081	Others
FY 21-22	High Court	Sandeep, W.P.(C)-422/2018-TPDDL vsGONCT-DOH-7.4.21	6,49,000.00	1900001082	Others
FY 21-22	High Court	Sandeep, W.P.(C)-422/180-TPDDL vs GONCT-DOH-5.4.21	6,49,000.00	1900001074	Others
FY 21-22	High Court	Sandeep, W.P.(C)-4167/20-TPDDL vs CERC-DOH-5.4.21	3,24,500.00	1900001073	Others
FY 21-22	High Court	Sandeep, W.P.(C)-10026/20-TPDDL vs CERC-DOH-5.4.21	6,49,000.00	1900001064	Others
FY 21-22	high court	Sandeep, W.P. (C) No. 6577/2021, NN 2027146804	6,49,000.00	1900011914	Others
FY 21-22	high court	Sandeep, W.P. (C) No. 6577/2021, NN 2027146804	6,49,000.00	1900011915	Others
FY 21-22	high court	Sandeep, TPDDLvsGNCT WP9764/18	6,49,000.00	1900011261	Others
FY 21-22	high court	Sandeep, TPDDLvsDDA WP6577/21 DOH15.07.2021	6,49,000.00	1900006559	Others
FY 21-22	high court	Sandeep, TPDDLvsDDA WP6577/21 DOH03.08.2021	6,49,000.00	1900006558	Others
FY 21-22	high court	Sandeep, TPDDLvsCERC WP10026/20 DOH26.08.2021	6,49,000.00	1900006556	Others
FY 21-22	high court	Sandeep, TPDDLvsCERC WP10026/20 DOH25.08.2021	6,49,000.00	1900006559	Others
FY 21-22	high court	Sandeep, TPDDLvsCERC WP10026/20 DOH08.09.2021	6,49,000.00	1900006558	Others
FY 21-22	high court	Sandeep, TPDDLvsCERC WP10026/20 DOH02.09.2021	6,49,000.00	1900006557	Others
FY 21-22	high court	Sandeep, TPDDLvsCERC, WP4167&10026/20	2,36,000.00	1900011605	Others
FY 21-22	high court	Sandeep, TPDDL VS DDA, WP 6577/21	6,49,000.00	1900011260	Others
FY 21-22	high court	Sandeep, SEP21 NN 2027783056 WP (c) 10698/ 2021 DHO 23.09.2021	6,49,000.00	1900007617	Others
FY 21-22	high court	Sandeep, SEP21 NN 2027146804 W.P.(C) 6577/2021 DOH 17.09.2021	6,49,000.00	1900007614	Others
FY 21-22	high court	Sandeep, SEP21 NN 2023765095 WP @ 4167/2020 & W.P.(C) 10026/2020 DOH. 14.09.2021	3,54,000.00	1900007613	Others
FY 21-22	high court	Sandeep, SEP21 NN 2023765095 WP @ 4167/2020 & W.P.(C) 10026/2020 DHO 15.09.2021	6,49,000.00	1900007615	Others
FY 21-22	high court	Sandeep, SEP21 NN 2023765095 WP @ 4167/2020 & W.P.(C) 10026/2020 DHO 29.07.2021	2,36,000.00	1900007616	Others
FY 21-22	high court	Sandeep, NTPCvsCERC, WP10698/21	1,77,000.00	1900011258	Others
FY 21-22	high court	SAGUS, WPC HC 4167/2020, NN 2023765095	4,75,464.48	1900013287	Others
FY 21-22	high court	Sagus, WPC HC 12051/2021, NN 2028740720	1,68,710.50	1900013537	Others
FY 21-22	high court	SAGUS, WPC HC 10698/2021, NN 2027783056	6,34,250.00	1900013260	Others
FY 21-22	high court	SAGUS, WPC HC 10698/2021, NN 2027783056	7,33,222.50	1900013261	Others
FY 21-22	high court	SAGUS, WPC HC 10698/2021, NN 2027783056	64,900.00	1900013286	Others
FY 21-22	high court	SAGUS, WPC HC 10026/2020, NN 2024930007	6,78,404.42	1900013262	Others
FY 21-22	high court	SAGUS, WPC HC 10026/2020, NN 2024930007	3,18,600.00	1900013331	Others
FY 21-22	OTHERS	Sagus, STPDLL Advisory on Data monet, NN 2027711983	3,18,600.00	1900013539	Others
FY 21-22	APTEL	Sagus, SEP21 NN 2027928349 A/12249 BSES V. NTPC & ORS	1,65,200.00	1900007716	Others
FY 21-22	CERC	Sagus, SEP21 NN 2027928212 D/12243 P. NO.640/MP/2020	2,26,265.00	1900007706	Others
FY 21-22	CERC	Sagus, SEP21 NN 2027928150 D/12236 Petition no 388/GT/2020 (NTPC v/s UPPCL)	2,99,130.00	1900007689	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903378 D/12241 CERC- 428/GT/2020	3,41,692.60	1900007703	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903375 D/12239 CERC - 295/GT/2020	2,28,330.00	1900007699	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903371 D/12240 CERC - 432/GT/2020	2,70,633.00	1900007702	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903367 D/12238 CERC- 369/GT/2020 (NTPC v/s UPPCL)	2,93,595.80	1900007696	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903146 D/12237 CERC- Petition no 190/GT/2020	3,76,856.60	1900007694	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903125 A/12081 CERC - Bawana review petition	70,800.00	1900007766	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026903125 D/12247 cer rp no. 3/RP/2020	73,632.00	1900007711	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026567166 D/12232 CERC- Petition no 122/MP/2021 (Bawana Petition)	5,18,757.50	1900007684	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026566751 D/12235 CERC - 439/GT/2020 (NTPC v/s UPPCL)	3,78,107.40	1900007687	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026566751 D/12234 CERC- Petition no 02/GT/2021	3,55,551.70	1900007686	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026566674 D/12072 CERC - Petition No. 288/GT/2020 NTPC Ltd. V/s UPPCL & Ors.	2,62,550.00	1900007758	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026566674 A/12256 CERC -Petition No. 288/GT/2020 NTPC Ltd. V/s UPPCL & Ors.	70,800.00	1900007755	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026566659 D/12073 CERC - Petition No. 400/GT/2020 NTPC Ltd. V/s UPPCL & Ors.	3,15,006.90	1900007759	Others
FY 21-22	CERC	Sagus, SEP21 NN 2026566659 A/12257 CERC - Petition No. 400/GT/2020 NTPC Ltd. V/s UPPCL & Ors.	70,800.00	1900007756	Others
FY 21-22	DERC	Sagus, SEP21 NN 2026566657 D/12233 DERC 31/2021 Petition for tied up Power	3,24,500.00	1900007685	Others
FY 21-22	OTHERS	Sagus, SEP21 NN 2024930007 D/12102 Opinion - exit from power plants	53,100.00	1900007769	Others
FY 21-22	high court	Sagus, SEP21 NN 2024930007 D/12227 High Court- WP (C) no 10026/2020 (TPDDL NTPC Dadri Writ)	4,69,481.88	1900007670	Others
FY 21-22	high court	Sagus, SEP21 NN 2024930007 A/12248 Writ Petition (C) No. 10026/2020	1,29,800.00	1900007712	Others
FY 21-22	High Court	Sagus, SEP21 NN 2024930007 A/12076 TPDDL NTPC Dadri Writ	64,900.00	1900007761	Others
FY 21-22	OTHERS	Sagus, SEP21 NN 2024616695 D/12086 Review of PPA	3,44,855.00	1900007768	Others
FY 21-22	DERC	Sagus, SEP21 NN 2024616695 D/12229 Petition no 44/2020 (Review of RFS-Hybrid)	1,45,694.60	1900007674	Others
FY 21-22	DERC	Sagus, SEP21 NN 2024616695 D/12228 Petition no 50/2021 Approval of RFS	3,28,311.40	1900007672	Others
FY 21-22	DERC	Sagus, SEP21 NN 2024496555 D/12244 DERC- Petition no 37/2020 (NPCIL PPA Approval)	1,06,200.00	1900007708	Others
FY 21-22	DERC	Sagus, SEP21 NN 2024496555 A/12255 DERC-Case No. 37 of 2020 TPDDL VS NPCL	1,41,600.00	1900007754	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098574 D/12230 CERC - Petition No. 510/MP/2020 NTPC Ltd. Vs UPPCL & Ors	2,90,575.00	1900007681	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098574 A/12252 CERC - Petition No. 510/MP/2020 NTPC Ltd. Vs UPPCL & Ors	64,900.00	1900007719	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098574 A/12079 NTPC Petition No. 510/MP/2020	64,900.00	1900007764	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098568 D/12123 CERC- NTPC Petition No. 499/MP/2020	3,62,472.40	1900007770	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098568 A/12251 CERC- Petition No. 499/MP/2020 NTPC Ltd. Vs UPPCL & Ors.	64,900.00	1900007718	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098568 D/12246 CERC- Petition No. 499/MP/2020	1,06,200.00	1900007710	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098568 A/12078 NTPC Petition No. 499	64,900.00	1900007763	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098568 A/12078 NTPC Petition No. 499	64,900.00	1900010095	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098559 A/12080 CERC - Petition No. 545/MP/2020 NTPC Ltd. Vs UPPCL & Ors.	41,300.00	1900007765	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098559 D/12231 CERC - Petition No. 545/MP/2020 NTPC Ltd. Vs UPPCL & Ors.	2,95,000.00	1900007683	Others
FY 21-22	CERC	Sagus, SEP21 NN 2024098559 A/12253 CERC - Petition No. 545/MP/2020 NTPC Ltd. Vs UPPCL & Ors.	64,900.00	1900007720	Others
FY 21-22	high court	Sagus, SEP21 NN 2023765095 A/12075 High Court WP re CERC Regulations	64,900.00	1900007760	Others
FY 21-22	DERC	Sagus, SEP21 NN 2023426586 D/12242 DERC- Case no 25 of 2020	2,67,976.82	1900007704	Others
FY 21-22	DERC	Sagus, SEP21 NN 2023426586 A/12254 DERC-Case No. 25 of 2020 TPDDL VS DTL	1,41,600.00	1900007721	Others
FY 21-22	CERC	Sagus, SEP21 NN 2023289534 D/12085 CERC - NTPC Petition No. 414/MP/2020	5,29,525.00	1900007767	Others
FY 21-22	CERC	Sagus, SEP21 NN 2023289534 D/12245 CERC- Petition No. 414/MP/2020	1,44,219.60	1900007709	Others
FY 21-22	CERC	Sagus, SEP21 NN 2023289534 A/12250 CERC- Petition No. 414/MP/2020 NTPC Ltd. Vs UPPCL & Ors	64,900.00	1900007717	Others



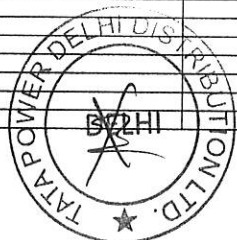
FY 21-22	CERC	Sagus_SEP21 NN 2023289534 A/12077 CERC- Petition No. 414/MP/2020 NTPC Ltd. Vs UPPCL & Ors	41,300.00	1900007762	Others
FY 21-22	DERC	Sagus_Pet No. 47/2020 NN 2027783068 BSES V. SLDC	3,17,125.00	1900013536	Others
FY 21-22	DERC	Sagus_Pet No. 45/2020 NN 2027783063 BSES V. SLDC	3,48,100.00	1900013535	Others
FY 21-22	DERC	Sagus_Pet No. 37/2020 NN 2024496555 NPCIL PPA	2,12,796.48	1900013538	Others
FY 21-22	DERC	Sagus_Pet No. 37/2020 NN 2024496555 NPCIL PPA	1,43,960.00	1900013540	Others
FY 21-22	DERC	Sagus_Pet No. 31/2021 NN 2026566657 MOP guidelines on useful life plants	2,18,300.00	1900013541	Others
FY 21-22	DERC	Sagus_Pet No. 25/2020 NN 2023426586 tpddl v. dtl stoa charges	1,28,030.00	1900013542	Others
FY 21-22	DERC	Sagus_DFR 15/2021 NN 2028176278 DTL V. DERC	70,800.00	1900013530	Others
FY 21-22	DERC	Sagus_DERC pet no. 51 OF 2021 - PPAC NN 2027990153	1,29,800.00	1900013534	Others
FY 21-22	DERC	Sagus_DERC pet no. 36 OF 2020 - PPAC NN 2028740835	1,29,800.00	1900013532	Others
FY 21-22	DERC	Sagus_DERC pet no. 17 OF 2021 - PPAC NN 2027990149	1,29,800.00	1900013531	Others
FY 21-22	DERC	Sagus_DERC P. no.48/2020 - PPAC Q2 NN 2025495094	1,29,800.00	1900013533	Others
FY 21-22	DERC	Sagus_DERC P. no. 31/2021 NN 2026566657	1,50,450.00	1900013529	Others
FY 21-22	DERC	SAGUS_DERC 25 OF 2020 NN 2023426586	3,97,376.80	1900013282	Others
FY 21-22	CERC	Sagus_Court Fee TPPDL VS ntpc	3,54,000.00	1900013955	Others
FY 21-22	CERC	SAGUS_CERC PET NO. 122/MP/2021 NN 2026903213	4,09,513.10	1900013285	Others
FY 21-22	CERC	Sagus_CERC - 3/RP/2020 (Review Petition Bawana)	3,92,055.00	1900003757	Others
FY 21-22	high court	Sagus_AUG21 NN 2023765095 D/12122 High Court WP re CERC Regulations	2,83,200.00	1900007757	Others
FY 21-22	OTHERS	SAGUS_Arb Pet No. 1015/2021 NN 2028016950 RMS Automation	6,16,579.50	1900013263	Others
FY 21-22	CERC	SAGUS_361/GT/2020 NN 2026567165	2,26,560.00	1900013332	Others
FY 21-22	DERC	SAGUS_1614 FOR APPROVAL OF RIS & PPA NN 2027990157	1,20,348.20	1900013283	Others
FY 21-22	CERC	Sagus_Petition No 400/GT/20 NTPC Vs UPPCL & ORS	41,300.00	1900006240	Others
FY 21-22	CERC	Sagus_Petition No 288/GT/20 NTPC Vs UPPCL & ORS	41,300.00	1900006239	Others
FY 21-22	CERC	Sagus_Petition-510/MP/2020 NTPC Vs UPPCL & Ors	41,300.00	1900006286	Others
FY 21-22	CERC	Sagus_Petition-499/MP/2020 NTPC Vs UPPCL & Ors	64,900.00	1900006285	Others
FY 21-22	CERC	Sagus_Petition-414/MP/2020 NTPC Vs UPPCL & Ors	41,300.00	1900006283	Others
FY 21-22	CERC	Sagus_Petition-414/MP/2020 NTPC Vs UPPCL & Ors	41,300.00	1900006284	Others
FY 21-22	Supreme Court	Sagus_Petition-24/2020 GTPS PPA Sep20-Mar21	4,42,500.00	1900006188	Others
FY 21-22	CERC	Sagus_Petition- 510/MP/20 NTPC Vs UPPCL & Ors	41,300.00	1900006175	Others
FY 21-22	DERC	Sagus_Petition- 35/2020 IPGCL Vs TPDDL	70,800.00	1900005189	Others
FY 21-22	DERC	Sagus_Petition- 35/2020 IPGCL Vs TPDDL	70,800.00	1900006190	Others
FY 21-22	DERC	Sagus_Petition- 35/2020 IPGCL Vs TPDDL	70,800.00	1900005191	Others
FY 21-22	OTHERS	Sagus_legal-D/12048 tpddl advisory on monetization	6,49,000.00	1900005169	Others
FY 21-22	DERC	Sagus_IPGCL Petition For Extension GTPS Sep-Nov20	4,49,580.00	1900005192	Others
FY 21-22	DERC	Sagus_IPGCL Petition For Extension GTPS Dec-Feb21	3,66,390.00	1900005193	Others
FY 21-22	DERC	Sagus_DERC-DTL 142 Petition Feb2021	60,180.00	1900005187	Others
FY 21-22	DERC	Sagus_Case No 25/2020 TPDDL Vs DTL	1,41,600.00	1900006185	Others
FY 21-22	DERC	Sagus_Case No 25/2020 TPDDL Vs DTL	70,800.00	1900005186	Others
FY 21-22	OTHERS	SA_VINOD KUMAR GARG V TPDDL NN2027245199	25,960.00	1900016980	Others
FY 21-22	OTHERS	SA_VINOD KUMAR GARG & ORS V. TPDDL NN 2027245199	12,980.00	1900013566	Others
FY 21-22	OTHERS	SA_VINOD KUMAR GARG & ORS V. TPDDL NN 2027245199	28,556.00	1900013578	Others
FY 21-22	OTHERS	SA_VIKAS DANDONA V. TPDDL NN 2027160239	12,980.00	1900013565	Others
FY 21-22	OTHERS	SA_TPDDLvs YOGESH NAYYAR NN 2028664304	42,480.00	1900015702	Others
FY 21-22	OTHERS	SA_TPDDLvs YOGESH NAYYAR NN 2028664304	25,960.00	1900015703	Others
FY 21-22	OTHERS	SA_TPDDLvs MANAK CONST NN 2028806504	35,046.00	1900015709	Others
FY 21-22	OTHERS	SA_TPDDLvs MANAK CONST NN 2028806595	35,046.00	1900015708	Others
FY 21-22	OTHERS	SA_TPDDLvs MANAK CONST NN 2028782034	35,046.00	1900015704	Others
FY 21-22	OTHERS	SA_TPDDLvs MANAK CONST NN 2028771847	35,046.00	1900015705	Others
FY 21-22	OTHERS	SA_TPDDLvs HVOCL NN 2019377326	12,980.00	1900015706	Others
FY 21-22	OTHERS	SA_TPDDLvs DHANI RAM & OTHERS NN 2021565528	12,980.00	1900015707	Others
FY 21-22	high court	SA_TPDDL V. LAJPAT RAI SOBTI NN 2025114239	12,980.00	1900013576	Others
FY 21-22	high court	SA_TPDDL V. LAJPAT RAI SOBTI NN 2025114239	12,980.00	1900016494	Others
FY 21-22	high court	SA_TPDDL V MANAK CONSTRUCTION NN2028806595	6,490.00	1900016965	Others
FY 21-22	high court	SA_TPDDL V MANAK CONSTRUCTION NN2028806595	6,490.00	1900016972	Others
FY 21-22	OTHERS	SA_TPDDL V JAI DEVI & ORS NN2025706090	25,960.00	1900016967	Others
FY 21-22	OTHERS	SA_SURENDER KUAMR YADAV V. DEPARTMENT NN2000376822	12,980.00	1900016962	Others
FY 21-22	OTHERS	SA_SURENDER K V DOP NN 2000376822	12,980.00	1900013577	Others
FY 21-22	OTHERS	SA_SUNIL KUMAR V. GNCT NN 2027421739	25,960.00	1900014209	Others
FY 21-22	OTHERS	SA_SUDESH GARG V. TPDDL NN 2022511447	28,556.00	1900013580	Others
FY 21-22	OTHERS	SA_SN GARG V TPDDL & ORS NN2028918411	12,980.00	1900016969	Others
FY 21-22	OTHERS	SA_SN GARG V TPDDL & ORS NN2028918411	25,960.00	1900016978	Others
FY 21-22	OTHERS	SA_Siya Ram Dass VS TPDDL NN 2027622625	25,960.00	1900015281	Others
FY 21-22	OTHERS	SA_SIYA RAM DASS V. TPDDL NN 2027622625	12,980.00	1900013571	Others
FY 21-22	OTHERS	SA_SIYA RAM DASS V. TPDDL NN 2027622625	12,980.00	1900014210	Others
FY 21-22	OTHERS	SA_SANDEEV KUMAR V. TPDDL NN 2028108252	25,960.00	1900016496	Others
FY 21-22	OTHERS	SA_RMS Automation NN 2028273357	25,960.00	1900014031	Others
FY 21-22	OTHERS	SA_RAVINDER KUMAR N PATEL V. NDMC & NN 2021188436	12,980.00	1900016498	Others
FY 21-22	OTHERS	SA_Ravinder KAUR VS TPDDL NN 2024871910	25,960.00	1900015275	Others
FY 21-22	OTHERS	SA_RAVINDER KAUR V. TPDDL NN 2024871910	12,980.00	1900013570	Others
FY 21-22	OTHERS	SA_RAVINDER KAUR V. TPDDL NN 2024871910	28,556.00	1900013582	Others
FY 21-22	OTHERS	SA_Ravi Aggarwal v TPDDL NN 2027813065	14,278.00	1900014020	Others
FY 21-22	OTHERS	SA_RAJINDER KUMAR BHARTI V TPDDL NN2029169535	12,980.00	1900016961	Others
FY 21-22	OTHERS	SA_PRAVEEN JAIN V. TPDDL NN 2022505982	28,556.00	1900013579	Others
FY 21-22	DERC-142	SA_P. no. 37/2021 NN 2027454069	25,960.00	1900014030	Others
FY 21-22	DERC-142	SA_P. no. 35/2021 NN 2027813045	12,980.00	1900014022	Others
FY 21-22	DERC-142	SA_P. no. 35/2021 NN 2027813045	14,278.00	1900014029	Others
FY 21-22	DERC-142	SA_P. no. 35/2021 NN 2027813045	14,278.00	1900014041	Others
FY 21-22	DERC-142	SA_P. no. 28/2021 NN 2027813040	14,278.00	1900014038	Others
FY 21-22	DERC-142	SA_P. no. 28/2021 O NN 2027813040	14,278.00	1900014028	Others
FY 21-22	OTHERS	SA_MUKUND LAL DUA V DEPARTMENT OF POW NN2025286376	12,980.00	1900016960	Others
FY 21-22	OTHERS	SA_MS JYOTI SINGH V NAND KISHORE &ORS NN2028529774	25,960.00	1900016963	Others
FY 21-22	OTHERS	SA_MS JYOTI SINGH V NAND KISHORE &ORS NN2028529774	12,980.00	1900016982	Others
FY 21-22	OTHERS	SA_MEWA LAL V. GNCT & ORS NN 2028205371	12,980.00	1900013572	Others
FY 21-22	high court	SA_MANAK CONSTRUCTION V. TPDDL NN 2021319827	12,980.00	1900013559	Others
FY 21-22	high court	SA_MANAK CONSTRUCTION V. TPDDL NN 2021319827	12,980.00	1900013560	Others
FY 21-22	high court	SA_MANAK CONSTRUCTION V. TPDDL NN 2021319827	12,980.00	1900013562	Others
FY 21-22	high court	SA_MANAK CONSTRUCTION V. TPDDL NN 2021319827	12,980.00	1900013567	Others
FY 21-22	high court	SA_Manak constr. VS TPDDL NN 2028782034	12,980.00	1900013569	Others
FY 21-22	high court	SA_Manak constr. VS TPDDL NN 2028771847	6,490.00	1900015278	Others
FY 21-22	high court	SA_Manak Constr. VS TPDDL NN 2021319834	6,490.00	1900015276	Others
FY 21-22	OTHERS	SA_M/S JP POLYMERS V. NDPL NN2000746071	25,960.00	1900015284	Others
FY 21-22	OTHERS	SA_Legal opinion NN 2028741438 - Dev. Charges in Unauthorized area	25,960.00	1900016983	Others
FY 21-22	OTHERS	SA_Legal opinion NN 2028741300 - Scooter Indian (Misuse Charges)	25,960.00	1900014034	Others
FY 21-22	OTHERS	SA_KISHAN KAPOOR V. TPDDL NN 2025578103	12,980.00	1900014032	Others
FY 21-22	OTHERS	SA_KISHAN KAPOOR V. TPDDL NN 2025578103	12,980.00	1900013573	Others
FY 21-22	high court	SA_KALYANI INDIA PVT LTD V. TPDDL NN 2024057415	12,980.00	1900013574	Others
FY 21-22	high court	SA_KALYANI INDIA PVT LTD V. TPDDL NN 2024057415	12,980.00	1900013561	Others
FY 21-22	high court	SA_KALYANI IND V VS TPDDL NN 2024057415	12,980.00	1900013563	Others
FY 21-22	OTHERS	SA_HARIOM V. GNCT NN 2027847827	6,490.00	1900015193	Others
FY 21-22	OTHERS	SA_HARIOM V. GNCT NN 2027847827	28,556.00	1900014208	Others



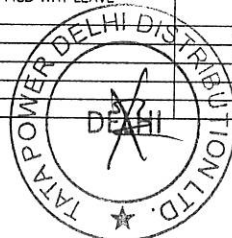
FY 21-22	OTHERS	SA GOPAL HEIGHTS V. GNCT NN 2021834827	12,980.00	1900014211	Others
FY 21-22	high court	SA GNCT V. LAJPAT RAI SOBTI & ORS NN 2025359960	12,980.00	1900013575	Others
FY 21-22	high court	SA GNCT V. LAJPAT RAI SOBTI & ANR NN2025359960	12,980.00	1900016970	Others
FY 21-22	OTHERS	SA Ghanshyam Sethi, VS TPDDL NN 2028780764	25,960.00	1900015280	Others
FY 21-22	OTHERS	SA ETERNAL RADIO CORPORATION V TPDDL NN2026944333	25,960.00	1900016958	Others
FY 21-22	OTHERS	SA ETERNAL RADIO CORPORATION V. TPDDL NN 2026944333	12,980.00	1900013564	Others
FY 21-22	OTHERS	SA ETERNAL RADIO CORPORATION V. TPDDL NN 2026944333	28,556.00	1900013581	Others
FY 21-22	high court	SA DPCL V TPDDL NN 2004988587	12,980.00	1900016493	Others
FY 21-22	OTHERS	SA DHANI RAM & ORS V. TPDDL NN 2021565528	12,980.00	1900013568	Others
FY 21-22	OTHERS	SA DHANI RAM & ORS V. GNCT & ORS NN2021565528	12,980.00	1900016977	Others
FY 21-22	DERC-142	SA DERC - p. no.39/2020 NN 202496509	19,470.00	1900014025	Others
FY 21-22	DERC-142	SA DERC - p. no.35/2020 NN 2027813045	19,470.00	1900014026	Others
FY 21-22	DERC-142	SA DERC - p. no.28/2020 NN 2027813040	19,470.00	1900014027	Others
FY 21-22	OTHERS	SA Ashish Gupta VS TPDDL NN 2028745735	25,960.00	1900015283	Others
FY 21-22	APTEL	SA APTEL - DFR 474/ 2020 NN 2027813065	14,278.00	1900014035	Others
FY 21-22	APTEL	SA APTEL - DFR 476/ 2020 NN 2027813060	14,278.00	1900014036	Others
FY 21-22	OTHERS	SA ANIL KR VS COMM OF POLICE NN 2025180966	12,980.00	1900015192	Others
FY 21-22	APTEL	SA Amit bansal v TPDDL NN 2027813060	14,278.00	1900014021	Others
FY 21-22	OTHERS	SA Amarjeet and Ors -Vs- GOVT of NCT NN 2021494225	12,980.00	1900016499	Others
FY 21-22	OTHERS	S khatri, Sult 61311/16 TPDDLvsPARVESH KHANNA	5,900.00	1900010713	Others
FY 21-22	OTHERS	S khatri, cc-135/151-TPDDL vs prahlad & manohar lal	2,950.00	1900010241	Others
FY 21-22	OTHERS	RRG-Kano - Drafting note in relation to Nigerian La	64,900.26	1900003943	Others
FY 21-22	APTEL	RRG-APTEL-DFR no.1491/19,Apex chamber,DOH-16.4.21	71,390.00	1900001255	Others
FY 21-22	CERC	RRG_SEP21 NN 2024098587 CERC - P.No. 157/GT/2020 DOH - 24.8.2021	42,834.00	1900007787	Others
FY 21-22	CERC	RRG_SEP21 NN 2021375611 SC- Apex chamber DOH - 16.8.2021	42,834.00	1900007786	Others
FY 21-22	Supreme Court	RRG_SC - CA 10010-11/2017 SASAN V. CERC & ORS	45,430.00	1900003941	Others
FY 21-22	Supreme Court	RRG_SC - C.A. NO. 6973/2016 NN 2018317757	48,026.00	1900013198	Others
FY 21-22	CERC	RRG_Petition no. 195/MP/2017 NN 2029254093	33,217.00	1900015752	Others
FY 21-22	OTHERS	RRG_Patent - 2179/2014 application, finalisation	58,410.00	1900004711	Others
FY 21-22	OTHERS	RRG_O/Standin due of TPIPL from Kano EDL (nigeria)	1,29,800.00	1900012574	Others
FY 21-22	OTHERS	RRG_NGT - OA 134/2015, DOH-29.06.2021	19,470.00	1900003940	Others
FY 21-22	OTHERS	RRG_Kano arbitration finalisation of statement dlm	71,390.00	1900004712	Others
FY 21-22	OTHERS	RRG_Kaduna arbitration discussion/finalisation	64,900.00	1900004710	Others
FY 21-22	high court	RRG_HC - Rakesh Kumar (Contempt petition) Drafting	19,470.00	1900003942	Others
FY 21-22	high court	RRG_DHC - WPC 2157/2019 NN 2019901360	44,132.00	1900013197	Others
FY 21-22	high court	RRG_DHC - Contempt case 157/2018 NN 2016790183	1,06,436.00	1900013199	Others
FY 21-22	high court	RRG_CONTEMPT CASE, 157/2018 NN 2016790183	33,099.00	1900015753	Others
FY 21-22	CERC	RRG_CERC - P.No. 157/GT/2020, Drafting reply	64,900.00	1900004709	Others
FY 21-22	CERC	RRG_CERC - P. NO. 5/MP/2017 NN2019008606	71,390.00	1900011458	Others
FY 21-22	CERC	RRG_CERC - P. NO. 157/GT/2020 NN2024098587	73,986.00	1900011943	Others
FY 21-22	OTHERS	RRG_AUG21 TPIPL KANO Nigeria DOH13.16.28Aug	2,30,395.00	1900006595	Others
FY 21-22	APTEL	RRG_AUG21 A.171/17 NTPC/CERC DOH09.12Aug	85,668.00	1900006596	Others
FY 21-22	APTEL	RRG_APTEL -A.No 171/2017, Drafting Ws	38,940.00	1900004708	Others
FY 21-22	APTEL	RRG_APTEL -A.No 171/2017 DOH- 17.5.2021	71,390.00	1900002498	Others
FY 21-22	APTEL	RRG_APTEL -A.No 171/2017 DOH- 10.5.2021 & 12.5	1,42,780.00	1900002497	Others
FY 21-22	APTEL	RRG_Appeal no.222 of 2021 NN 2028680482	72,806.00	1900015605	Others
FY 21-22	APTEL	RRG APPEAL NO. 222/2021 NN 2028680482	72,098.00	1900015754	Others
FY 21-22	APTEL	RRG APPEAL NO. 222/2021 NN 2028680482	1,76,528.00	1900015755	Others
FY 21-22	APTEL	RRG Appeal no. 222 of 2021 NN 2028680482	72,098.00	1900015750	Others
FY 21-22	APTEL	RRG Appeal no. 211 of 2021 NN 2018292900	72,216.00	1900015751	Others
FY 21-22	APTEL	RRG Appeal no. 171 of 2017 NN 2018292890	42,834.00	1900015606	Others
FY 21-22	APTEL	RRG A. No-204/16, Arvalli Power Vs HPPC	19,470.00	1900005026	Others
FY 21-22	APTEL	RRG A. No-204/16, Arvalli Power Vs HPPC	32,450.00	1900005027	Others
FY 21-22	APTEL	RRG A. No. 171/2017 - APTEL NN2018292890	42,834.00	1900011929	Others
FY 21-22	CERC	RRG - CERC - 31/GT/2020, DOH- 13.04.2021	71,390.00	1900001253	Others
FY 21-22	CERC	RRG - CERC - 30/GT/2020, DOH- 13.04.2021	71,390.00	1900001254	Others
FY 21-22	APTEL	RRG - APTEL -A.No 171/2017, DOH-09.04.12.04.2021	1,42,780.00	1900001252	Others
FY 21-22	APTEL	RRG - APTEL - A. No. 204 of 2016, DOH-06.04.2021	71,390.00	1900001250	Others
FY 21-22	OTHERS	RMS-TPDDLARBITRATION/ARB.P 1021/2021(TPDDL SHARE)	3,69,124.06	1900016843	Others
FY 21-22	others	Retainership Fee, sapna 7700730_Oct,Nov,Dec,Jan,Feb	2,02,503.34	100694975	Others
FY 21-22	others	Ret Clm for sapna 7700730 03 / 2022	41,300.00	1900016551	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2027928898 P. No. 238/GT/2020 & Final true-up in P. No. 372/GT/2014 cerc	1,15,050.00	1900007633	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2027928892 P. No. 230/GT/2020 & Final true-up in P. No. 291/GT/2014 CERC	1,45,140.00	1900007632	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2027928794 P.No. 287/GT/2020 & Final true-up in P.No.373/GT/2014 CERC	1,69,330.00	1900007631	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2027414507 FGD P.No.508/MP/2020 CERC	1,23,900.00	1900007634	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2024079933 FGD P.No. 501/MP/2019 CERC	68,440.00	1900007630	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2024079933 FGD P.No. 501/MP/2020 CERC	68,440.00	1900007628	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2023919714 FGD Petitin.No.522/MP/2020 CERC	1,23,900.00	1900007636	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2023919635 FGD P.No. 496/MP/2020 CERC	68,440.00	1900007627	Others
FY 21-22	CERC	RegLaw_SEP21 NN 2023765027 FGD Petitin.No.267/MP/2020 CERC	68,440.00	1900007635	Others
FY 21-22	Supreme Court	RegLaw_SEP21 NN 2022819473 CIC APPLICATION	71,980.00	1900007629	Others
FY 21-22	Supreme Court	REGLAW_Petition no.812-824/2020 NN2024196283	2,41,900.00	1900015746	Others
FY 21-22	CERC	REGLAW_Petition no.570/GT/2020 NN2027430654	2,96,475.00	1900015747	Others
FY 21-22	CERC	REGLAW_Petition no.432/MP/2019 NN2029254845	89,975.00	1900015749	Others
FY 21-22	CERC	REGLAW_Petition no.431/GT/2020 NN2026903358	1,39,240.00	1900015748	Others
FY 21-22	CERC	REGLAW_Petition no. 302/GT/2020 NN2026903331	1,29,800.00	1900015745	Others
FY 21-22	Supreme Court	REGLAW_IA No.6550 of 2022 NN2019166860	4,93,830.00	1900015744	Others
FY 21-22	Supreme Court	REG_Transfer Petition - 812-824/2020 CIC Vs BSES	11,800.00	1900005021	Others
FY 21-22	OTHERS	Reg_TPDDL - Delhi Geo Spatial Act Queries (GNCTD)	54,575.00	1900003201	Others
FY 21-22	Supreme Court	REG_SC - CIC MATTER NN 2024196283	11,800.00	1900011210	Others
FY 21-22	CERC	Reg_Petition No.522/MP/2020 titled NTPC Vs tpddl	21,240.00	1900003194	Others
FY 21-22	CERC	Reg_Petition No.501/MP/2020 titled NTPC Vs tpddl	21,240.00	1900003193	Others
FY 21-22	CERC	Reg_Petition No.501/MP/2019 titled NTPC Vs TPDDL	6,54,310.00	1900003190	Others
FY 21-22	CERC	Reg_Petition No.496/MP/2020 titled NTPC Vs tpddl	21,240.00	1900003192	Others
FY 21-22	CERC	Reg_Petition No.302/GT/2020 titled NTPC Vs UPPC	2,25,675.00	1900003196	Others
FY 21-22	CERC	Reg_Petition No.267/MP/2020 titled NTPC Vs tpddl	21,240.00	1900003191	Others
FY 21-22	CERC	Reg_Petition No. 461/MP/2019 (DVC) (FGD Petition)	71,390.00	1900003199	Others
FY 21-22	CERC	Reg_Petition No. 393/MP/2019 (Aravali Power) (FGD)	71,390.00	1900003198	Others
FY 21-22	CERC	Reg_Petition No 431/GT/2020 titled NTPC Vs UPPC	1,20,360.00	1900003197	Others
FY 21-22	CERC	REG_P.No-508/MP/2020 NTPC Vs West bengal state & o	95,285.00	1900005011	Others
FY 21-22	CERC	REG_P.No-429/GT/2020 NTPC Vs West bengal state & o	1,95,585.00	1900005013	Others
FY 21-22	CERC	REG_P.No-393/MP/2019 Aravali Vs HPPC	40,120.00	1900005012	Others
FY 21-22	CERC	REG_P. No-698/GT/2020 NTPC Vs West Bengal & ors	1,95,585.00	1900005018	Others
FY 21-22	CERC	REG_P. No-571/GT/2020 Damodar Vallay Vs BSES	2,60,780.00	1900005020	Others
FY 21-22	CERC	REG_P. No-570/GT/2020 Damodar Vallay Vs BSES	2,55,765.00	1900005019	Others
FY 21-22	CERC	REG_P. No-461/MP/2019 Damodar vallay VS PSPCL & or	70,210.00	1900005017	Others



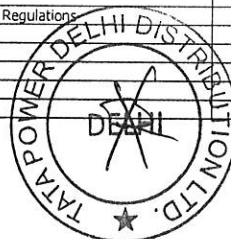
FY 21-22	CERC	REG P. No-440/GT/2020 NTPC Vs Bihar state & ors	1,80,540.00	1900005014	Others
FY 21-22	CERC	REG P. No-431/GT/2020 NTPC Vs UP state & ors	15,045.00	1900005015	Others
FY 21-22	CERC	REG P. No-294/GT/2020 NTPC Vs Bihar state & ors	1,75,525.00	1900005010	Others
FY 21-22	CERC	REG P. No-112/GT/2020 NTPC Vs UP & ors	1,20,360.00	1900005016	Others
FY 21-22	CERC	REG P. No - 302/RP/2020 NTPC Unchahar tariff petit	1,80,540.00	1900005025	Others
FY 21-22	CERC	REG P. No - 25/RP/2020 Rajasthan Urja Vikas Nigam v. sasan	21,240.00	1900005022	Others
FY 21-22	CERC	REG P. No - 21/RP/2020 SLP Vs MP Power Management	21,240.00	1900005023	Others
FY 21-22	CERC	REG P. No - 20/RP/2020 HPPC Vs SLP	21,240.00	1900005024	Others
FY 21-22	Supreme Court	REG LAW_SC - CIC_NN 2024196283	21,240.00	1900012523	Others
FY 21-22	CERC	RaunakJain_SEP21 NN 2026985972 Drafting reply in CERC P. NO. 97/GT/2020	79,060.00	1900007624	Others
FY 21-22	CERC	RaunakJain_SEP21 NN 2025727358 Appearance in CERC P.No. 146/GT/2020 DOH.27.07.2021	32,450.00	1900007625	Others
FY 21-22	DERC	RaunakJain_SEP21 NN 2023188231 Drafting written submission in DERC P. No. 21/2021	97,350.00	1900007626	Others
FY 21-22	APTEL	RaunakJain_SEP21 NN 2021218385 ATE A No. 229/20109 ON 05.07.2021	16,225.00	1900007623	Others
FY 21-22	others	RaunakJain_Oct '21 NN 2028359138 Drafting legal notice Go daddy	45,430.00	1900011006	Others
FY 21-22	others	RaunakJain_Oct '21 NN 2028359130 Drafting - Legal notice Stock store	46,610.00	1900011005	Others
FY 21-22	DERC	RAUNAK P.NO. 25/2021_NN 2028555412 DUGGAR FIBRE V. TPDDL	45,430.00	1900015696	Others
FY 21-22	DERC	Raunak_DERC - P. NO. 21 OF 2020, Drafting RPO	67,260.00	1900002554	Others
FY 21-22	CERC	Raunak_CERC- DRAFTING REPLY IN P. NO. 146/GT/2020	45,430.00	1900002555	Others
FY 21-22	APTEL	Raunak_APTTEL - A. NO. 186 OF 2019 DOH-6.5.21	16,225.00	1900002553	Others
FY 21-22	APTEL	RAUNAK A.NO. 343/2018_NN 2019690709	32,450.00	1900015695	Others
FY 21-22	DERC	Raunak Jain_DERC -Green Tariff_NN2027990141	1,30,744.00	1900011932	Others
FY 21-22	DERC	Raunak Jain_DERC - Duggar Fibre_NN2028555412	32,450.00	1900011931	Others
FY 21-22	high court	RAJ.B. BRIJ MOHAN Vs GOVT.OF NCT OF D. NN 2000117754	1,29,800.00	1900016945	Others
FY 21-22	high court	Raj B. WP @ 6902/2003 Brij Mohan Vs GNCT_HIGHCRT	97,350.00	1900002539	Others
FY 21-22	high court	Raavi_BRIJ MOHAN Vs GOVT.OF NCT OF D. NN 2000117754	64,900.00	1900016947	Others
FY 21-22	Supreme Court	Pukhrambam_SC - M.A. 1673/2021_NN 2023949589	35,990.00	1900012189	Others
FY 21-22	Supreme Court	Pukhrambam_SC - CIC MATTER_NN 2024196283	17,700.00	1900012188	Others
FY 21-22	Supreme Court	Pukhrambam_CICVsBSES TP812/20 DOH14.07.21	17,700.00	1900006572	Others
FY 21-22	Supreme Court	Pukhram_SLP @ NO-31434/2014 TPDDL VS GAIL	26,845.00	1900005029	Others
FY 21-22	Supreme Court	Pukhram_Filling of vakalatnama_NN 2019166860	41,300.00	1900015600	Others
FY 21-22	Supreme Court	Pukhram_Filling of MA_NN 2023949589	17,700.00	1900015599	Others
FY 21-22	Supreme Court	Pukhram_DERC 9522-9526/19 DOHApr-6,7,8,13,20 solar appeal	88,500.00	1900006573	Others
FY 21-22	Supreme Court	Pukhram_CICVsBSES TP812/20 DOH25.08.21	17,700.00	1900006574	Others
FY 21-22	others	PSR WRITTEN STATEMENTS_5 CASES	29,500.00	1900016091	Others
FY 21-22	others	PSR CCC U/S 135/151_3 CASES	23,600.00	1900016090	Others
FY 21-22	others	PSR CCC U/S 135/151_18 CASES	25,075.00	1900016089	Others
FY 21-22	others	Paritosh Singh-CS/626/20 & CS/357/2021	5,900.00	1900009664	Others
FY 21-22	others	Paritosh Singh-CS/626/20 & CS/357/2021	11,800.00	1900009664	Others
FY 21-22	others	Paritosh Singh-CS/626/20 & CS/357/2021	5,900.00	1900009664	Others
FY 21-22	others	Paritosh Singh-B-04/PSR/2021/criminal-12cases	22,125.00	1900009824	Others
FY 21-22	others	OPPrasad_Suit# 692/19 TPDDLvsRakeshKumar	5,900.00	1900005868	Others
FY 21-22	others	OPPrasad_Suit# 60067/16 TPDDLvsSumitRam	5,900.00	1900005864	Others
FY 21-22	others	OPPrasad_Suit# 3045/18 TPDDLvsSatpal	5,900.00	1900005867	Others
FY 21-22	others	OPPrasad_Suit# 200/19 TPDDLvsDineshSharma	5,900.00	1900005865	Others
FY 21-22	others	OPPrasad_Suit# 1091/19 TPDDLvsDheeraj	5,900.00	1900005866	Others
FY 21-22	others	OPPrasad_Comm# 59499/16 Brij Bala VS TPDDL	5,900.00	1900009656	Others
FY 21-22	others	OPPrasad_Comm# 694/21 Pawan Kohli VS TPDDL	5,900.00	1900009653	Others
FY 21-22	others	OPPrasad_Comm# 618/21 Jitender VS TPDDL	5,900.00	1900009651	Others
FY 21-22	others	OPPrasad_Comm# 436/21 Awtar Singh VS TPDDL	5,900.00	1900009652	Others
FY 21-22	others	OPPrasad_Comm# 414/19 Ramji Gupta VS TPDDL	5,900.00	1900009655	Others
FY 21-22	others	OPPrasad_Comm# 36736/16 Sukhdev Singh VS TPDDL	5,900.00	1900009654	Others
FY 21-22	others	OPPrasad_Comm# 169/21 TPDDLvsPradeep	5,900.00	1900005862	Others
FY 21-22	others	OPPrasad_Comm# 166/21 TPDDLvsSushilGoel	5,900.00	1900005863	Others
FY 21-22	others	OPP SUMAN GUPTA VS TPDDL_NN 2010679090	5,900.00	1900015541	Others
FY 21-22	others	OPP Suit No.S-299/2019_NN 2019760666	5,900.00	1900015545	Others
FY 21-22	others	OPP Suit No.CS-1531/2019_NN 2022069502	5,900.00	1900015546	Others
FY 21-22	others	OPP Suit No.CS-135/2018_NN 2016661707	5,900.00	1900015547	Others
FY 21-22	others	OPP Suit No.919/2018_NN 2016915320	5,900.00	1900015544	Others
FY 21-22	others	OPP Suit No. 82/2019_NN 2019479015	5,900.00	1900015548	Others
FY 21-22	others	OPP PEARL CORP VS TPDDL_NN 2028567008	5,900.00	1900015290	Others
FY 21-22	others	OPP JAI BALAJI VS TPDDL_NN 2025115983	11,800.00	1900015292	Others
FY 21-22	others	OPP DEEP MALA VS BABU LAL_NN 2022120491	5,900.00	1900015540	Others
FY 21-22	others	OPP RCA-196/2018_NN 2019226021	11,800.00	1900015543	Others
FY 21-22	others	OPP NASIM BANO VS TPDDL_NN 2028782354	5,900.00	1900015542	Others
FY 21-22	others	OP VINOD GARG VS TPDDL_NN2022969583	5,900.00	1900016096	Others
FY 21-22	others	OP_SUIT NO. 212/19_NN2022969589	5,900.00	1900016097	Others
FY 21-22	others	OP_SUIT NO. 205/22_NN2029031857	5,900.00	1900016098	Others
FY 21-22	others	OP_NASIM BANO VS TPDDL_NN2028286240	5,900.00	1900016093	Others
FY 21-22	others	OP_NARAIN THAKUR VS TPDDL_NN2028880312	5,900.00	1900016095	Others
FY 21-22	others	OP_ASHISH GARG VS TPDDL_NN2028585899	5,900.00	1900016094	Others
FY 21-22	others	OP Prsd_SUIT NO.97855/16_TPDDL V. BHARAM SINGH	5,900.00	1900011610	Others
FY 21-22	others	OP Prsd_SUIT NO.879/21_TPDDL V. ANSHUL RANA	5,900.00	1900011606	Others
FY 21-22	others	OP Prsd_SUIT NO.447/21_TPDDL V. RAMJI GUPTA	5,900.00	1900011607	Others
FY 21-22	others	OP Prsd_SUIT NO.3642/18_TPDDL V. SARNAM SINGH	5,900.00	1900011611	Others
FY 21-22	others	OP Prsd_SUIT NO.2935/17_TPDDL V. RAJ BALA	5,900.00	1900011612	Others
FY 21-22	others	OP Prsd_RCA 28/19_TPDDL V. DEVENDER KUMAR	11,800.00	1900011609	Others
FY 21-22	others	OP Prsd_RCA 21/19_TPDDL V. MAYA DEVI	11,800.00	1900011608	Others
FY 21-22	others	OP Prsd_EX 6421/18_TPDDL V. SANGAM VIHAR RWA	5,900.00	1900011046	Others
FY 21-22	others	OP Prsd_EX 50672/16_TPDDL V. SISODIA ELECTRICAL	5,900.00	1900011042	Others
FY 21-22	others	OP Prsd_EX 315/17_TPDDL V. RWA H BLOCK BEGUMPUR	5,900.00	1900011045	Others
FY 21-22	others	OP Prsd_EX 286/2017_TPDDL V. RWA KARAN VIHAR	5,900.00	1900011039	Others
FY 21-22	others	OP Prsd_EX 284/2017_TPDDL V. RAJBIR SHARMA & ORS	5,900.00	1900011040	Others
FY 21-22	others	OP Prsd_EX 1514/2018_TPDDL V. JAN SEWA SUDHAR SAMI	5,900.00	1900011041	Others
FY 21-22	others	OP Prsd_EX 123405/2016_TPDDL V. Shyam Shankar Gan	5,900.00	1900011038	Others
FY 21-22	others	OP Prsd_EX 109/17_TPDDL V. RAINBOW ELECTRICAL	5,900.00	1900011043	Others
FY 21-22	others	OP Prsd_EX 108/17_TPDDL V. RAINBOW ELECTRICAL	5,900.00	1900011044	Others
FY 21-22	others	NN 2016269641_CS-3366/17-Ritu Jain vs TPDDL	77,880.00	1900010942	Others
FY 21-22	others	NN 2016269641_CS-3366/17-Ritu Jain vs TPDDL	90,860.00	1900010943	Others
FY 21-22	others	NN 2016269641_CS-3366/17-Ritu Jain vs TPDDL	32,450.00	1900011263	Others
FY 21-22	others	NKK CITI VS TPDDL	6,49,000.00	1900014893	Others
FY 21-22	high court	Meet-WP-1655/2021-Nitin K Goel vs TPDDL-High Court	6,49,000.00	1900000473	Others
FY 21-22	others	Mayank_Monthly Fee for the month of Sep'21	53,100.00	1900007155	Others
FY 21-22	others	Mayank_Monthly Fee for the month of Aug'21	53,100.00	1900005416	Others
FY 21-22	others	Lexclaim- Govt fee FILLING OF A PATENT APPLICATION	15,104.00	1900010055	Others
FY 21-22	others	Lexclaim- FILLING OF A PATENT APPLICATION	35,400.00	1900009605	Others
FY 21-22	others	Lexclaim_SEP21 NN 2027950057	11,800.00	1900007621	Others
FY 21-22	others	KP PET. NO. 9085 OF 2008_NN 2000119728	29,500.00	1900014728	Others
FY 21-22	others	KD TPDDL V. ANAND PRAKASH JAIN & ORS_NN 2027160335	2,59,600.00	1900013335	Others
FY 21-22	others	KD LEGAL OPINION - manak_NN 2028687353	1,77,000.00	1900013109	Others



FY 21-22	others	KD LEGAL OPINION - manak NN 2028687353	2,59,600.00	1900013110	Others
FY 21-22	high court	KB WRIT PET.3111/2022, NN 2029074628	29,500.00	1900015892	Others
FY 21-22	high court	KARAN, RAJ KUMAR HANDA VS TPDDL, NN 2019113410	29,500.00	1900016934	Others
FY 21-22	high court	KARAN, JASWINDER SINGH V GNCT, NN 2000118955	29,500.00	1900016930	Others
FY 21-22	high court	KARAN, DSEWU V. TPDDL & ANR, NN 2029074628	59,000.00	1900016509	Others
FY 21-22	high court	KARAN, CC/11/2018 SUNNY KAUSHIK VS TPDDL	41,300.00	1900009650	Others
FY 21-22	high court	KARAN, CC/11/2018 SUNNY KAUSHIK VS TPDDL	41,300.00	1900014205	Others
FY 21-22	others	K. Dutt-Mind Shaper Technologies vs TPDDL-20.10.20	6,490.00	1900000330	Others
FY 21-22	others	K&S Partners, SEP21 NN 2027950066	37,465.00	1900007622	Others
FY 21-22	others	K&S, IPR - Automated interoperable energy system	2,950.00	1900012521	Others
FY 21-22	high court	K dutta, Vinod Kumar Garg & Ors-Vs- TPDDL	25,960.00	1900009673	Others
FY 21-22	high court	K dutta, Vikas Dandona-Vs- TPDDL	25,960.00	1900009674	Others
FY 21-22	high court	K dutta, TPDDL Vs. Lajpat Rai Sobti	25,960.00	1900009690	Others
FY 21-22	high court	K dutta, TPDDL Vs. BR Engineering, HC	25,960.00	1900009672	Others
FY 21-22	high court	K dutta, TPDDL Vs. BR Engineering, HC	14,278.00	1900009687	Others
FY 21-22	high court	K dutta, TPDDL Vs. BR Engineering, HC	53,100.00	1900009688	Others
FY 21-22	high court	K dutta, TPDDL Vs. B. R. Engineering, HC	23,056.00	1900009671	Others
FY 21-22	high court	K dutta, TPDDL V. BR ENGINEERING WORKS	2,59,600.00	1900010101	Others
FY 21-22	high court	K dutta, TPDDL V. BR ENGINEERING WORKS	2,59,600.00	1900010103	Others
FY 21-22	high court	K dutta, Siya Ram Dass -Vs- TPDDL	14,278.00	1900009686	Others
FY 21-22	high court	K Dutta, RFANO-05/21, Govt NCT Vs Lajpat Sobti, HIGHCRT	14,278.00	1900002544	Others
FY 21-22	high court	K Dutta, RFANO-05/21, Govt NCT Vs Lajpat Sobti, HIGHCRT	14,278.00	1900002547	Others
FY 21-22	high court	K Dutta, RFA No-316/20, TPDDL Vs Lajpat Sobti, HIGHCRT	14,278.00	1900002545	Others
FY 21-22	high court	K Dutta, RFA No-316/20, TPDDL Vs Lajpat Sobti, HIGHCRT	25,960.00	1900002550	Others
FY 21-22	high court	K Dutta, RFA No-05/21, Govt NCT Vs Lajpat Sobti, HIGHCRT	14,278.00	1900002548	Others
FY 21-22	high court	K Dutta, RFA No-05/21, Govt NCT Vs Lajpat Sobti, HIGHCRT	27,258.00	1900002549	Others
FY 21-22	DERC-142	K dutta, Petition No. 39 of 2020	25,960.00	1900010081	Others
FY 21-22	DERC-142	K dutta, Petition No. 38 of 2020	25,960.00	1900010079	Others
FY 21-22	DERC-142	K dutta, Petition No. 36 of 2021	14,278.00	1900010077	Others
FY 21-22	DERC-142	K dutta, Petition No. 35 of 2021	19,470.00	1900010084	Others
FY 21-22	DERC-142	K dutta, Petition No. 28 of 2021	19,470.00	1900010083	Others
FY 21-22	DERC-142	K dutta, Petition No. 08 of 2020	25,960.00	1900010078	Others
FY 21-22	others	K dutta, Mukund Lal Dua HUF & Ors -Vs- tpddl	25,960.00	1900009694	Others
FY 21-22	high court	K dutta, Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900010100	Others
FY 21-22	others	K dutta, MACP/196/2020	14,278.00	1900010059	Others
FY 21-22	others	K dutta, MACP/196/2020	29,500.00	1900010061	Others
FY 21-22	others	K dutta, MACP/195/2020	14,278.00	1900010058	Others
FY 21-22	others	K dutta, MACP/195/2020	29,500.00	1900010060	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009675	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009676	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009677	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009678	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009679	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009680	Others
FY 21-22	high court	K dutta, M/S. Manak Construction Pvt. Ltd-Vs- TPDDL	14,278.00	1900009681	Others
FY 21-22	others	K dutta, M/S. Eternal Radio Corporation-Vs- TPDDL	14,278.00	1900010099	Others
FY 21-22	others	K dutta, LIC HOUSING FINANCE V. DURHA VITRAK LTD	46,964.00	1900010097	Others
FY 21-22	others	K dutta, LIC HOUSING FINANCE V. DURHA VITRAK LTD	25,960.00	1900010098	Others
FY 21-22	others	K dutta, LIC HOUSING FINANCE V. DURHA VITRAK LTD	2,59,600.00	1900010102	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010062	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010063	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010064	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010065	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010066	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010067	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010068	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010072	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010075	Others
FY 21-22	others	K dutta, Laxmi Devi-Vs TPDDL	14,278.00	1900010076	Others
FY 21-22	others	K dutta, Kishan Kapoor-Vs- TPDDL	14,278.00	1900009683	Others
FY 21-22	others	K dutta, Kishan Kapoor-Vs- TPDDL	14,278.00	1900009684	Others
FY 21-22	others	K dutta, Kishan Kapoor-Vs- TPDDL	25,960.00	1900009685	Others
FY 21-22	others	K dutta, JM/S. Eternal Radio Corporation-Vs- TPDDL	25,960.00	1900009698	Others
FY 21-22	others	K dutta, JAIPAL V. TPDDL	25,960.00	1900009695	Others
FY 21-22	others	K dutta, JAIPAL V. TPDDL	25,960.00	1900009697	Others
FY 21-22	others	K dutta, Jai Devi & Ors V. TPDDL	79,060.00	1900009696	Others
FY 21-22	others	K dutta, Jai Devi & Ors V. TPDDL	14,278.00	1900009699	Others
FY 21-22	others	K dutta, Jai Devi & Ors V. TPDDL	14,278.00	1900009700	Others
FY 21-22	others	K dutta, Jai Devi & Ors V. TPDDL	14,278.00	1900009701	Others
FY 21-22	others	K dutta, HARIOM V THE STATE NCT OF DELHI & ORS	25,960.00	1900009692	Others
FY 21-22	others	K dutta, GOVT of NCT of Delhi -Vs- Lajpat Sobti (TP	25,960.00	1900009693	Others
FY 21-22	others	K dutta, Ganesh Vijayan -Vs- TPDDL	25,960.00	1900009702	Others
FY 21-22	others	K dutta, DTL VS Sai Electricals,	29,500.00	1900010085	Others
FY 21-22	others	K dutta, DTL VS Sai Electricals,	29,500.00	1900010086	Others
FY 21-22	others	K dutta, Diwan Singh-Vs TPDDL	25,960.00	1900010082	Others
FY 21-22	others	K Dutta, Demand notice for dues	12,980.00	1900004960	Others
FY 21-22	others	K Dutta, Demand notice for dues	12,980.00	1900004961	Others
FY 21-22	others	K dutta, DALJIT KAUR BAINS V. GANESH SRINIVASAN & O	25,960.00	1900009691	Others
FY 21-22	others	K dutta, Anil Kumar-Vs- The Commissioner of Police	14,278.00	1900009682	Others
FY 21-22	others	K & S Partner, AUTOMATED INTEROPERABLE ENERGY METER	56,345.00	1900001963	Others
FY 21-22	high court	JSA, Writ Petition before Delhi High Court agst DDA	2,35,528.00	1900002620	Others
FY 21-22	high court	JSA, WP422/2018, NN 2016602082	1,52,574.00	1900011727	Others
FY 21-22	high court	JSA, WP10603/2019, NN 2021852304 TPDDL v. dslidc & ors	77,408.00	1900011726	Others
FY 21-22	high court	JSA, WP(C) No. 9764 of 2018:TPDDL vs. GNCTD	1,29,741.00	1900002613	Others
FY 21-22	high court	JSA, WP(C) No. 3910 of 2014, NN 2007373237 TPDDL V. MCD	39,648.00	1900013118	Others
FY 21-22	high court	JSA, WP No.7651 of 2019 DSIIDC VsTPDL, NN 2021557041	25,960.00	1900011461	Others
FY 21-22	high court	JSA, WP No.9764 of 2018, NN2018663548 TPDDL vs. GNCTD	2,67,624.00	1900011723	Others
FY 21-22	high court	JSA, WP No.9764 of 2018, NN 2018663548 TPDDL vs. GNCTD	1,32,160.00	1900015902	Others
FY 21-22	high court	JSA, WP No.7651 of 2019, NN 2021557041, TPDDL vs. GNCTD	25,960.00	1900013114	Others
FY 21-22	high court	JSA, WP No.7651 of 2019, NN 2021557041, TPDDL vs. GNCTD	40,120.00	1900015897	Others
FY 21-22	high court	JSA, WP No.6577 of 2021, NN 2027146804 TPDDL V. DDA	3,24,862.26	1900013111	Others
FY 21-22	high court	JSA, WP No.6577 of 2021, NN 2027146804 TPDDL V. DDA	4,71,386.40	1900013121	Others
FY 21-22	high court	JSA, WP No.6577 of 2021, NN 2027146804 TPDDL V. DDA	1,33,363.60	1900015899	Others
FY 21-22	high court	JSA, WP No.5293 of 2016, NN 2012792034 TPDDL V. MCD WAY LEAVE CHARGES	89,680.00	1900011464	Others
FY 21-22	high court	JSA, WP No.5293 of 2016 & 1113 of 2017, NN 2012792034 TPDDL V. MCD WAY LEAVE CHARGES			
FY 21-22	high court	JSA, WP (C) No. 422 of 2018 - TPDDL vs. GoNCTD & An	83,072.00	1900015906	Others
FY 21-22	high court	JSA, W.P. No. 9764 of 2018, NN 2018663548 TPDDL vs. GNCTD	5,90,000.00	1900002615	Others
FY 21-22	high court	JSA, W.P.- C no. 6577 of 2021, NN 2027146804 TPDDL V. DDA	2,09,851.20	1900016812	Others
FY 21-22	high court	JSA, W.P. 2932 of 2022, NN 2029052303 TPDDL V. DDA	1,01,480.00	1900016814	Others
FY 21-22	high court	JSA, W.P. (C) No. 6577 of 2021, NN 2027146804 TPDDL V. DDA	3,35,356.00	1900016816	Others
FY 21-22	high court	JSA, W.P. (C) No. 6577 of 2021, NN 2027146804 TPDDL V. DDA	2,32,932.00	1900011601	Others



FY 21-22	high court	JSA TPDDL vs Pension Trust NN 2016070792	1,13,280.00	1900013117	Others
FY 21-22	Supreme Court	JSA_SLP16385/2012 NN 2023949589 RAHUL GUPTA V. DDA & ORS.	92,630.00	1900011729	Others
FY 21-22	Supreme Court	JSA_SLP(C) No.16385/2012 NN 2023949589 RAHUL GUPTA V. DDA & ORS.	2,44,826.40	1900015894	Others
FY 21-22	Supreme Court	JSA_SLP- C No. 16385/2012 NN 2023949589 RAHUL GUPTA V. DDA & ORS.	2,89,808.00	1900016815	Others
FY 21-22	high court	JSA W.P. (C) No. 6577 of 2021 NN 2027146804 TPDDL V. DDA	3,50,696.00	1900007658	Others
FY 21-22	high court	JSA W.P. (C) No. 6577 of 2021 NN 2027146804 TPDDL V. DDA	2,03,623.16	1900007666	Others
FY 21-22	DERC	JSA_SEP21 NN 2024796620 Petition No. 43 of 2020 filed by IPGCL and PPCL before DERC	63,023.80	1900007664	Others
FY 21-22	DERC	JSA_SEP21 NN 2024300783 P. NO. 29 OF 2020 TPDDL V. IPGCL	3,33,080.96	1900007654	Others
FY 21-22	DERC	JSA_SEP21 NN 2022822582 Petition No. 11/2020 before DERC regarding GSA Amendments	83,780.00	1900007662	Others
FY 21-22	APTEL	JSA_SEP21 NN 2021834266 APTEL - A. NO.116/2021 TPDDL V. PGCL CERC ORDER	21,712.00	1900007660	Others
FY 21-22	APTEL	JSA_SEP21 NN 2021834266 APTEL - A. NO.116/2021 TPDDL V. PGCL CERC ORDER	1,83,136.00	1900007669	Others
FY 21-22	high court	JSA_SEP21 NN 2016602082 HC - WPC 422/2018 WRIT SUBSIDY	1,13,280.00	1900007656	Others
FY 21-22	high court	JSA_SEP21 NN 2012792034 WP No.5293 of 2016 TPDDL Vs NDMC & Ors	74,576.00	1900007665	Others
FY 21-22	others	JSA_SEP21 CS 3366/17 Ritu Jain	98,648.00	1900007790	Others
FY 21-22	others	JSA Ritu Jain Vs TPDDL NN 2016269641	16,520.00	1900013453	Others
FY 21-22	others	JSA_RITU JAIN V. TPDDL & ORS NN 2016269641	1,39,240.00	1900012057	Others
FY 21-22	others	JSA_RITU JAIN V. TPDDL & ORS NN 2016269641	43,896.00	1900016949	Others
FY 21-22	others	JSA Review of Substantial Questions NN 2028685528	2,65,264.00	1900015907	Others
FY 21-22	high court	JSA Proposed Writ Petition against DDA re. Issue	48,852.00	1900004074	Others
FY 21-22	DERC	JSA Petition No. 43 of 2020 NN 2024796620	66,221.60	1900011602	Others
FY 21-22	CERC	JSA Petition No. 311/MP/2015 NN 2019209421	49,678.00	1900015905	Others
FY 21-22	DERC	JSA Petition no. 29 of 2020 NN2024300783	1,06,200.00	1900016817	Others
FY 21-22	DERC	JSA Petition No. 11/2020 before DERC NN 2022822582	91,096.00	1900011462	Others
FY 21-22	DERC	JSA Petition before DERC non-complain NN 2024300783 P. no. 29/2020	1,73,224.00	1900015901	Others
FY 21-22	DERC	JSA Petition 40 of 2018 - P. No. 29/2020	79,296.00	1900004073	Others
FY 21-22	DERC	JSA Petition 29 of 2020 NN 2024300783	1,30,980.00	1900013112	Others
FY 21-22	others	JSA Implementation of SC Order NN 2028685528 general opinion	1,54,816.00	1900013119	Others
FY 21-22	high court	JSA Delhi HC - WP No.5293 of 2016 TPDDL Vs NDMC &	21,712.00	1900002612	Others
FY 21-22	others	JSA CS No-3366/17, Ritu Jain Vs TPDDL	38,232.00	1900002552	Others
FY 21-22	others	JSA CS - 3366/2017, RITU JAIN V. TPDDL & ORS	57,112.00	1900011256	Others
FY 21-22	Supreme Court	JSA Civil Appeal no. 1762/2020 NN2023919784	2,02,960.00	1900016823	Others
FY 21-22	APTEL	JSA Challenging CERC Order dated 31.07.19 NN2021834266	58,941.78	1900011598	Others
FY 21-22	high court	JSA Challenge to PWD's Road Restorat NN 202409612	64,428.00	1900015896	Others
FY 21-22	high court	JSA Challenge to PWD's Road NN2029401087	30,444.00	1900016824	Others
FY 21-22	Supreme Court	JSA Application before Supreme Court NN 2023949589 Rahul Gupta v. DDA	56,640.00	1900013122	Others
FY 21-22	APTEL	JSA APPEAL NO.59/2021 NN 2023043948 DTL v DERC & ors.	69,384.00	1900011730	Others
FY 21-22	APTEL	JSA Appeal No.59 of 2021 NN 2023043948 DTL v DERC & ors.	16,992.00	1900013115	Others
FY 21-22	APTEL	JSA APPEAL NO.361/2018 NN 2020677218	27,376.00	1900011731	Others
FY 21-22	APTEL	JSA Appeal No.08 of 2016 NN 2019376958	18,880.00	1900015898	Others
FY 21-22	APTEL	JSA Appeal No. 361 of 2018 NN 2020677218	18,880.00	1900013120	Others
FY 21-22	APTEL	JSA Appeal No. 361 of 2018 NN 2020677218	39,648.00	1900013116	Others
FY 21-22	APTEL	JSA Appeal No. 116 of 2021 NN 2021834266	68,848.28	1900013113	Others
FY 21-22	APTEL	JSA Appeal No. 116 of 2021 NN 2021834266	66,852.90	1900015895	Others
FY 21-22	APTEL	JSA Appeal Diary No. 2375of 2019 NN 2023043948 DTL APPEAL	1,05,020.00	1900011599	Others
FY 21-22	APTEL	JSA Appeal 246 of 2014 NN2028971648 review petition filed by DERC	3,63,215.80	1900016821	Others
FY 21-22	Supreme Court	JSA App bfr Supreme Court NN 2023949589 Rahul Gupta v. DDA	1,07,616.00	1900011459	Others
FY 21-22	others	JSA Ritu Jain vs TPDDL NN 2016269641	16,520.00	1900014727	Others
FY 21-22	others	JR SHIV KUMAR VS TPDDL NN 2028886044	5,900.00	1900016503	Others
FY 21-22	others	JAYANT SUNITA KHANNA VS TPDDL NN 2028660336	5,900.00	1900016353	Others
FY 21-22	others	JAYANT MD. AFZAL VS TPDDL NN 2028549477	5,900.00	1900016352	Others
FY 21-22	others	Jayant, Full and final settlement, CC No - 20/2021,	5,900.00	1900005344	Others
FY 21-22	others	JAYANT CRIMINAL COMPLAINT 12 CASES	16,225.00	1900016351	Others
FY 21-22	others	Jayant CRIMINAL COMPLAINT 11 NO.5	16,225.00	1900009666	Others
FY 21-22	others	Jayant C.S 611/2021 REHAN ANSARI VS TPDDL	5,900.00	1900009659	Others
FY 21-22	others	Jayant C.S 608/2020 DEV VASHIST VS TPDDL	5,900.00	1900009660	Others
FY 21-22	others	Jayant C.S 322/2021 RAMESH KUMAR VS TPDDL	5,900.00	1900009661	Others
FY 21-22	others	Jayant C.Jayant C.S 314/2021 RAKESH KUMAR VS TPDDL	5,900.00	1900009662	Others
FY 21-22	others	JSA Advising on secrtn of regulatory assests	3,69,212.56	1900002378	Others
FY 21-22	others	IPR (PATENT) HEARING+ DRAFTING & FILLING WRIT SUBM	94,400.00	1900015684	Others
FY 21-22	others	HSA SA-4401563-Prov K/off Excess provision	(18,720.00)	100010410	Others
FY 21-22	high court	HSA Writ proceeding before Delhi High court challe	1,98,240.00	1900005034	Others
FY 21-22	high court	HSA writ proceeding before Delhi HC NN 2020518755	2,36,590.00	1900016538	Others
FY 21-22	CERC	HSA_SEP21 NN 2026566750 CERC - P.no.637/MP/2021	1,38,060.00	1900007646	Others
FY 21-22	CERC	HSA_SEP21 NN 2026566750 CERC - P.no.637/MP/2021	1,29,210.00	1900007650	Others
FY 21-22	CERC	HSA_SEP21 NN 2024360150 CERC - review petition In Petition No. 187/MP/2019	78,470.00	1900007645	Others
FY 21-22	CERC	HSA_SEP21 NN 2023289521 CERC - P. no. 283/MP/2019 FGD Clp	2,52,520.00	1900007642	Others
FY 21-22	CERC	HSA_SEP21 NN 2023044248 CERC - Petition No. 285/MP/2019	2,53,995.00	1900007649	Others
FY 21-22	high court	HSA_SEP21 NN 2020518755 HC - Challenge to CERC - DSM regulations	40,710.00	1900007641	Others
FY 21-22	high court	HSA_SEP21 NN 2020518755 HC - Challenge to CERC - DSM regulations	7,87,060.00	1900007651	Others
FY 21-22	APTEL	HSA_SEP21 NN 2019753204 APTEL - CLP batch matter	1,00,359.00	1900007638	Others
FY 21-22	Supreme Court	HSA_SEP21 NN 2019690802 SC - GAIL petition	47,790.00	1900007640	Others
FY 21-22	others	HSA_SEP21 NN 2019346399 - legal opinion	2,00,010.00	1900007647	Others
FY 21-22	CERC	HSA petition no. 562/MP/2020 NN 2026566744	3,48,100.00	1900016536	Others
FY 21-22	CERC	HSA Petition No. 562/MP/2020 filed by Jhajjar Powe	1,66,970.00	1900002738	Others
FY 21-22	CERC	HSA petition no. 285/MP/2019 NN 2023044248	2,36,000.00	1900016537	Others
FY 21-22	APTEL	HSA P. No -170/MP/2013 NN2019753204 APTEL - CLP batch matter	2,04,022.00	1900009718	Others
FY 21-22	CERC	HSA P. No - 637/MP/2020 filed by Jhajjar Power Ltd	2,47,800.00	1900005032	Others
FY 21-22	CERC	HSA P. No - 562/MP/2020 filed by Jhajjar Power Ltd	1,96,470.00	1900005031	Others
FY 21-22	CERC	HSA P. No - 285/MP/2019 filed by Jhajjar Power Ltd	17,700.00	1900005033	Others
FY 21-22	CERC	HSA P. No - 258/MP/2019 filed by Jhajjar Power Ltd	42,480.00	1900005035	Others
FY 21-22	CERC	HSA CERC - P. NO. 637/MP/2020 NN 2026566750	8,850.00	1900011208	Others
FY 21-22	CERC	HSA CERC - P. NO. 285/MP/2019 NN 2023044248	8,850.00	1900011206	Others
FY 21-22	CERC	HSA Aptel - CLP Batch matter NN 2019753204	61,537.00	1900012557	Others
FY 21-22	CERC	HSA 562/MP/2020 NN 2026566744	37,465.00	1900012550	Others
FY 21-22	CERC	HSA 285/MP/2019 NN 2023044248	4,41,615.00	1900012541	Others
FY 21-22	CERC	HSA 285/MP/2019 NN 2023044225	24,780.00	1900012544	Others
FY 21-22	CERC	HSA 199/MP/2021 NN 2020882310	1,29,800.00	1900012556	Others
FY 21-22	others	HLV TPDDL VS GURCHARAN 3 BILLS	17,700.00	1900014611	Others
FY 21-22	others	HLV GAGAN SAHNI V. DTL & ORS NN 2003993221	5,900.00	1900013457	Others
FY 21-22	others	HLV DTL V YUGAL CONSTRUCTION & ORS NN 2010903646	5,900.00	1900013456	Others
FY 21-22	CERC	HSA TPDDL In Petition No. 562/MP/2020 JhajjrPwrL	1,99,125.00	1900002133	Others
FY 21-22	CERC	HSA Petition No.637/MP/20 filed Jhajjar Pwr Ltd	38,940.00	1900002134	Others
FY 21-22	APTEL	HSA APTEL - CLP Batch matter, DOH-12.4.21	4,22,860.08	1900002136	Others
FY 21-22	high court	HSA Advising&representingTPDDL writ proceeding CERC DSM Regulations	13,275.00	1900002132	Others
FY 21-22	others	H L Kumar--written legal opinion-PF	38,940.00	1900000006	Others
FY 21-22	DERC	Sagus - PV petition	2,16,825.00	100741855	Others
FY 21-22	others	filling govt fees for petition with the patent off	8,000.00	100656037	Others
FY 21-22	high court	Dhurv Mehta_WP4319/2019TPDDLvsCERC DOH5.08.21	6,49,000.00	1900006560	Others
FY 21-22	high court	Dhurv Mehta_WP4319/19TPDDLvsCERC DOH31.08.21	6,49,000.00	1900006561	Others



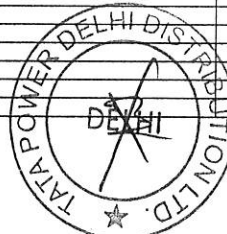
FY 21-22	high court	DHRUV WP-C 4319/2019 NN 2020518755	5,31,000.00	1900015635	Others
FY 21-22	high court	DHRUV TPDDL V. MANAK CONSTRUCTION NN 2021319834	6,49,000.00	1900013348	Others
FY 21-22	high court	DHRUV TPDDL V. ANAND PRAKASH JAIN NN 2021760335	5,31,000.00	1900012056	Others
FY 21-22	Supreme Court	DHRUV SC- REC Opinion NN 2019166860	2,95,000.00	1900015639	Others
FY 21-22	high court	DHRUV M/S MANAK CONSTRUCTION PVT LTD NN 2021319827	6,49,000.00	1900016916	Others
FY 21-22	Supreme Court	DHRUV IA No. 6550 of 2022 NN 2019166860 SC - IWPA v. CERC	6,49,000.00	1900015634	Others
FY 21-22	DERC	BUDDY Petition No. 25 of 2020 NN 2023426586 TPDDL v. DTL & Ors.	97,350.00	1900015893	Others
FY 21-22	DERC	Buddy DERC - P. NO. 29 OF 2020 NN 2024300783	71,390.01	1900011938	Others
FY 21-22	DERC	Buddy DERC - Green Tariff NN 2027990141	97,350.00	1900011942	Others
FY 21-22	CERC	Buddy CERC- P.NO. 199/MP/2019 NN 2020882310	97,350.00	1900012190	Others
FY 21-22	DERC	Buddy AUG21 NN 2022822582 DERC- P. no. 11/2020	97,350.00	1900007785	Others
FY 21-22	DERC	Buddy - DERC-P. No. 11/2020-doh - 26.2.2021	97,350.00	1900000728	Others
FY 21-22	APTEL	BP APTEL - CLP BATCH NN 2019753204	5,19,200.00	1900013161	Others
FY 21-22	others	Bhishm Professional fees June 21	47,200.00	1900002623	Others
FY 21-22	others	Bhishm Monthly Fee for the month of SEP-21	47,200.00	1900007168	Others
FY 21-22	others	Bhishm Monthly Fee for the month of Aug-21	47,200.00	1900005415	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Nov/21	47,200.00	1900010732	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-May/21	47,200.00	1900001633	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Mar/22	47,200.00	1900016549	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-July/21	47,200.00	1900004209	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Jan/22	47,200.00	1900013963	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Feb/22	47,200.00	1900015111	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Dec/21	47,200.00	1900012207	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Apr/21	47,200.00	1900000724	Others
FY 21-22	APTEL	Basava SEP21 NN 2019753204 CLP BATCH	5,19,200.00	1900007619	Others
FY 21-22	APTEL	Basava SEP21 NN 2019753204 CLP BATCH	5,19,200.00	1900007620	Others
FY 21-22	APTEL	Basava JUL21TPDDL/DERC EP-5/2021 DOH26.07.21	5,63,450.00	1900006601	Others
FY 21-22	APTEL	Basava JUL21TPDDL/DERC EP-5/2021 DOH19.07.21	5,63,450.00	1900006600	Others
FY 21-22	APTEL	Basava FEB21TPDDL/Jhajjar134-138-308-149/16&209/17	9,73,500.00	1900006599	Others
FY 21-22	APTEL	Basava Pratil APTEL- CLP Doh -7.4.2021	9,73,500.00	1900002494	Others
FY 21-22	APTEL	Basava Pratil APTEL- CLP Doh -5.4.2021	9,73,500.00	1900002493	Others
FY 21-22	APTEL	Basava Prabhu APTEL- CLP Doh -9.4.2021	9,73,500.00	1900002495	Others
FY 21-22	APTEL	Basava Prabhu APTEL- CLP Doh -12.4.2021	9,73,500.00	1900002496	Others
FY 21-22	APTEL	Basava A No.134-138-308-149/16 TPDDL Vs Jhajjar	9,73,500.00	1900006202	Others
FY 21-22	others	AshokKSingh Suit-465/2018 TPDDLvsNiranjanSingh	5,900.00	1900006858	Others
FY 21-22	others	AshokKSingh Suit-2555/2018 TPDDLvsRajender	5,900.00	1900006859	Others
FY 21-22	others	Ashok WS not filed case dropped, Suit No -585/21	5,900.00	1900004456	Others
FY 21-22	others	Ashok Vilay Devi Vs Laxmi Devi, Suit No - 616/2020	5,900.00	1900004457	Others
FY 21-22	others	Ashok TPDDL Vs Yasin, Suit No -613821/15	5,900.00	1900004455	Others
FY 21-22	others	Ashok TPDDL Vs Shyam Devi, Suit No -328/2021	5,900.00	1900004454	Others
FY 21-22	others	Ashok SEP21 #934/19	5,900.00	1900007801	Others
FY 21-22	others	Ashok SEP21 #768/21	5,900.00	1900007802	Others
FY 21-22	others	Ashok SEP21 #1686/17	5,900.00	1900007799	Others
FY 21-22	others	Ashok SEP21 #1235/21	5,900.00	1900007800	Others
FY 21-22	others	ASHOK RWA VS TPDDL NN 2006970665	5,900.00	1900014894	Others
FY 21-22	others	Ashok Kr TPDDL Vs Saroj Sakhuja, Suit No-1269/2021	5,900.00	1900004452	Others
FY 21-22	others	Ashok Kr TPDDL Vs Pawan Kr Tyagi, Suit No -148/21	5,900.00	1900004451	Others
FY 21-22	others	Ashok Kr TPDDL Vs Anand Prakash, Suit No -94/2019	5,900.00	1900004453	Others
FY 21-22	others	ASHISH TPDDL V. M/S KANOHAR ELECTRICAL NN2011651388	12,980.00	1900016954	Others
FY 21-22	others	ARJUN KAPUR-Professional Fee-May/21	41,300.00	1900001634	Others
FY 21-22	others	Arjun Kapur-Professional Charges-Dec'21	41,300.00	1900012208	Others
FY 21-22	others	Arjun Kapur-Professional Charges-Apr'21	41,300.00	1900000723	Others
FY 21-22	others	Arjun Kapur Professional fees July/21	41,300.00	1900004210	Others
FY 21-22	others	ARJUN KAPUR - PROFESSIONAL FEE - JUNE 21	41,300.00	1900002621	Others
FY 21-22	others	Anjali Professional fees June 21	61,360.00	1900002622	Others
FY 21-22	others	Anjali Monthly fee for the month of Sep 21	61,360.00	1900007165	Others
FY 21-22	others	Anjali Monthly fee for the month of Aug 21	61,360.00	1900005413	Others
FY 21-22	others	Anjali Sahay-4403930 TPDDL/11/2021-Nov/21	61,360.00	1900010733	Others
FY 21-22	others	Anjali Sahay-4403930 TPDDL/10/2021-Oct/21	61,360.00	1900009106	Others
FY 21-22	others	Anjali Sahay-4403930 TPDDL/07/2021-July/21	61,360.00	1900004208	Others
FY 21-22	others	Anjali Sahay-4403930 TPDDL/05/2021-May/21	61,360.00	1900001632	Others
FY 21-22	others	Anjali Sahay-4403930 TPDDL/04/2021-Apr/21	61,360.00	1900000725	Others
FY 21-22	others	Anjali Sahay-4403930 Mar'22	61,360.00	1900016550	Others
FY 21-22	others	Anjali Sahay-4403930 Jan'22	61,360.00	1900013961	Others
FY 21-22	others	Anjali Sahay-4403930 Feb '22	61,360.00	1900015112	Others
FY 21-22	others	Anjali Sahay-4403930 Dec'21	61,360.00	1900012205	Others
FY 21-22	others	Amar nath CS No-96/2019 NN 2019661916	5,900.00	1900014702	Others
FY 21-22	others	Amar nath CS No-503/2018 NN 2017516999	5,900.00	1900014711	Others
FY 21-22	others	Amar nath CS No-159/17, TPDDL Vs CLS Constructions	5,900.00	1900004076	Others
FY 21-22	others	Amar nath CS No-1489/2018 NN 2018821730	5,900.00	1900014712	Others
FY 21-22	others	AK WP 23494/2005 NN 2000118967	17,700.00	1900015699	Others
FY 21-22	others	AK WP 1181/2022 NN 2028781265	17,700.00	1900015697	Others
FY 21-22	others	AK SURENDER SINGH VS TPDDL NN 2028707472	5,900.00	1900014739	Others
FY 21-22	others	AK SLP 8237/2021 NN 2027160335	17,700.00	1900015698	Others
FY 21-22	others	AK SANJAY KR GUPTA VS TPDDL NN 2028362560	5,900.00	1900014740	Others
FY 21-22	others	AK Mohd RAFIQ VS TPDDL NN 2028022019	5,900.00	1900014743	Others
FY 21-22	others	AK LPA NO. 131/2020 NN 2023089100	17,700.00	1900015701	Others
FY 21-22	others	AK HEMRAJ BANSAL VS TPDDL NN 2017604004	5,900.00	1900014742	Others
FY 21-22	CERC	Advaita legal services rendered Pt no 124/MP/2019 cerc	3,12,818.00	1900011481	Others
FY 21-22	others	Advaita legal services rendered 27.2-10.12.19	5,91,567.04	1900011480	Others
FY 21-22	high court	ABS-HC -NTPC WRIT NN 2027783056	29,50,000.00	1900011820	Others
FY 21-22	others	ABSAR 2ND HLF OF EXECUTION MATTERS 32 CASES	44,250.00	1900016092	Others
FY 21-22	others	Absar Ahmad - Execution Live/Satisfied-65/2021	4,425.00	1900009825	Others
FY 21-22	high court	AbhishekManu SEP21 NN 2024930007 TPDDL v. NTPC HC	29,50,000.00	1900007618	Others
FY 21-22	high court	AbhishekManu CA10026/20 TPDDLvsCERC&Ors WP	4,50,000.00	1900006382	Others
FY 21-22	high court	Abhay WP 8410/2020 NN 2027719829	17,700.00	1900014748	Others
FY 21-22	high court	Abhay WP 5939/2020 NN 202489777	17,700.00	1900014749	Others
FY 21-22	high court	Abhay WP 14778/2021 NN 2028557540	25,960.00	1900014750	Others
FY 21-22	high court	ABHAY Uday Singh v. Gntc & Ors NN 2028557540	25,960.00	1900013329	Others
FY 21-22	high court	ABHAY TPDDL V. ANAND PRKSH JAIN& ORS NN 2027160335	35,400.00	1900013328	Others
FY 21-22	high court	ABHAY TPDDL V. ANAND PRAKASH JAIN NN 2027160335	53,100.00	1900012059	Others
FY 21-22	high court	ABHAY TIKA RAM V. CHET RAM & ORS NN 2021565587	25,960.00	1900016897	Others
FY 21-22	high court	Abhay SLP 8237/2021 NN 2027160335	35,400.00	1900014746	Others
FY 21-22	high court	Abhay SEP21 WP 8410/20	25,960.00	1900007795	Others
FY 21-22	high court	Abhay SEP21 WP 8410/20	25,960.00	1900007796	Others
FY 21-22	high court	Abhay SEP21 WP 5939/20	76,700.00	1900007794	Others
FY 21-22	high court	Abhay SEP21 WP 12243/19	17,700.00	1900007797	Others
FY 21-22	high court	Abhay SEP21 SLP 8237/21	1,32,160.00	1900007793	Others
FY 21-22	high court	Abhay SEP21 SLP 8237/21	29,500.00	1900007798	Others
FY 21-22	high court	Abhay SEP21 CM 342/21	76,700.00	1900007791	Others
FY 21-22	high court	Abhay SEP21 CM 342/21	25,960.00	1900007792	Others



FY 21-22	high court	ABHAY SATISH KUMAR V. ASHOK KUMAR, NN 202207319	17,700.00	1900012063	Others
FY 21-22	high court	ABHAY SANT RAM & ORS V. GNCT, NN 2023089100	17,700.00	1900012062	Others
FY 21-22	high court	ABHAY Sant Ram & Ors V GNCT, NN 2023089100	17,700.00	1900013330	Others
FY 21-22	high court	ABHAY RAM SHARMA V. NDPL & ORS, NN 2000119223	25,960.00	1900016900	Others
FY 21-22	high court	ABHAY PRABHU GUPTA V. STATE & ANR, NN 2022803025	17,700.00	1900016902	Others
FY 21-22	high court	ABHAY PRABHU GUPTA V. STATE & ANR, NN 2022803025	17,700.00	1900016903	Others
FY 21-22	high court	ABHAY PRABHU GUPTA V. STATE & ANR, NN 2022803025	17,700.00	1900016904	Others
FY 21-22	high court	ABHAY JAIPALI V. GNCT & ORS, NN 2028176893	17,700.00	1900012064	Others
FY 21-22	high court	ABHAY GRD ENTERPRISES V.DPCC, NN2028781265	25,960.00	1900014213	Others
FY 21-22	high court	ABHAY GEETA DEVI V. STATE & ANR, NN 2029092347	25,960.00	1900016896	Others
FY 21-22	high court	ABHAY DEEPAK V. NDPL, NN 2000117995	17,700.00	1900016899	Others
FY 21-22	high court	Abhay CRL 123/2020, NN 2022803025	25,960.00	1900014747	Others
FY 21-22	high court	ABHAY BAWANA PLAST PVT LTD V.DPCC, NN2028793168	25,960.00	1900014214	Others
FY 21-22	high court	ABHAY ANJU KOSHAL V. GNCT & ORS, NN 2022256532	17,700.00	1900016901	Others
FY 21-22	high court	ABHAY ANJU KAUSHAL V. GNCT & ORS, NN 2022256532	17,700.00	1900012061	Others
FY 21-22	high court	Abhay Kumar WPC 8410/2020-SH MARUTI V. GNCT & ORS	25,960.00	1900011003	Others
FY 21-22	high court	Abhay Kumar WPC 12316/2021-JAIPALI V. GNCT & ORS	17,700.00	1900011001	Others
FY 21-22	high court	Abhay Kumar WPC 12316/2021-JAIPALI V. GNCT & ORS	25,960.00	1900011004	Others
FY 21-22	high court	Abhay Kumar WP-8410/20-Shri Maruti Washing vs NCT	25,960.00	1900000487	Others
FY 21-22	high court	Abhay Kumar WP-5939/20-Dashrath singh vs DESU & Or	25,960.00	1900000486	Others
FY 21-22	high court	Abhay Kumar SLP@ 8237/2021-TPDDL V. ANAND PRAKASH	1,43,960.00	1900011205	Others
FY 21-22	high court	Abhay Kumar CS-3265/15-JR SINGHAL VS KAMESHWAR	25,960.00	1900000485	Others
FY 21-22	high court	Abhay Kumar CRL A 123/2020-PRABHU GUPTA V. STATE & A TPDDL V. MANAK CONSTRUCTION PVT LT, NN2021319827	17,700.00	1900011002	Others
FY 21-22	high court	A TPDDL V. MANAK CONSTRUCTION PVT LT, NN2021319827	25,960.00	1900016975	Others
FY 21-22	others	A LIC HOUSING FINANCE V. DURHA VITRA, NN2022425620	12,980.00	1900016959	Others
FY 21-22	others	A JAN SEVA WELFARE SOCIETY V. UOI & NN2028918394	25,960.00	1900016973	Others
FY 21-22	Aptel	Raunak Jain Aptel - A. no. 343/2018, 240/2016 against CERC orders, DERC - P. no. 25/21 Duggar fibre v. TPDDL	1,06,500.00	1900017247	Others
FY 21-22	others	8,12,19,20,22 Prov. FY 2021-22_Q4.Teena (GST deduction entry)	1,19,358.00	1900017387	Others
FY 21-22	Supreme Court	Pukhrambam Ramesh SC - Cross appeals	1,35,000.00	1900017246	Others
FY 21-22	Supreme Court	SC - P. Ramesh TP-C No. 812 of 2020 (CIC matter)	15,000.00	1900017246	Others
FY 21-22	Supreme Court	SC - P. Ramesh MA No. 1673 of 2021-TPDDL Vs. Rahul Gupta & Ors.	15,000.00	1900017246	Others
FY 21-22	Supreme Court	SC - P. Ramesh CA No. 4801 of 2018 (REC Issue)	30,000.00	1900017246	Others
FY 21-22	others	6,8,15 Prov. FY 2021-22_Q4.Teena (GST deduction entry)	1,23,178.00	1900017385	Others
FY 21-22	Aptel	JSA - DTL appeal, P. no. 29/2021 (against Gencos)	4,75,567.00	1900017244	Others
FY 21-22	high court	JSA - WP No.9764 of 2018 TPDDL Vs GONCTD & Ors (Land Allotment Policy)	1,19,320.00	1900017244	Others
FY 21-22	Aptel	JSA - Appeal No. 42 of 2019 : TPDDL vs. CERC & Ors	10,400.00	1900017244	Others
FY 21-22	others	3,6,8,9,10,11,12,14,17, Prov. FY 2021-22_Q4. Teena (GST deduction entry)	7,17,894.00	1900017388	Others
FY 21-22	others	Hemant Sahai CERC petitions, HC - CERC DSM Reg challenge	26,96,500.00	1900017241	Others
FY 21-22	CERC	HSA - CERC CLP petitions	6,12,000.00	1900017241	Others
FY 21-22	high court	AM Singhvi - HC NTPC dadri writ petition	25,00,000.00	1900007871	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team	33,000.00	1900017263	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team	1,23,900.00	1900017263	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team	2,35,700.00	1900017263	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team	1,21,000.00	1900017263	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team	5,940.00	1900017386	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team (GST DEDUCTION ENTRY)	21,780.00	1900017389	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team (GST DEDUCTION ENTRY)	26,262.00	1900017386	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team (GST DEDUCTION ENTRY)	22,000.00	1900017261	Others
FY 21-22	others	Srivastava & Associates - cases pertaining to HC team	2,20,000.00	1900017260	Others
FY 21-22	high court	19-15538,916,534,5922,5923, 14605 (group company debit)	(7,53,869.00)	100741812	Others
FY 21-22	high court	Srivastav & Associates - WP-C 4586 of 2012- TATA Power DDL Vs. MCD & Ors	11,000.00	1900017259	Others
FY 21-22	others	Srivastav & Associates - legal opinion, case pertaining to MSME	1,28,400.00	1900017259	Others
FY 21-22	others	18%GST RECT NC1123// SKV BILLS(group company debit)	(1,35,696.42)	100741780	Others
FY 21-22	Aptel	SKV - APTEL - A. no.393/2019 PPCL V. DERC, LEGAL OPINION	3,85,104.00	1900017257	Others
FY 21-22	apitel	SKV - CERC -192/MP/2021, APTEL - MES Appeal, DTL appeal	5,18,650.00	1900017257	Others
FY 21-22	Supreme Court	Sajan Povayya - Cross appeals SC	16,50,000.00	1900017254	Others
FY 21-22	CERC	Sajan Povayya - NTPC Dadri1 petition CERC	12,00,000.00	1900017254	Others
FY 21-22	others	Sagus- RM Automation arbitration matter	1,67,625.00	100741804	Others
FY 21-22	others	Sagus- RM Automation arbitration matter	9,31,250.00	1900017251	Others
FY 21-22	others	Sagus- Aptel/ CERC - NTPC Dadri1 petition, DERC PPAC petitions	61,85,340.00	1900017251	Others
FY 21-22	Aptel	Sagus - Aptel - DTL appeal	7,90,685.00	1900017251	Others
FY 21-22	others	Sagus - legal opinion	64,000.00	1900017251	Others
FY 21-22	DERC	Sagus- Aptel/ CERC - NTPC Dadri1 petition, DERC PPAC petitions, P.no.25/2021, BSES V. SLDC (p. no 45/2020 & 47/2020)	11,13,361.00	1900017391	Others
FY 21-22	Aptel	RRG - Aptel - Sasan Appeal, CERC - P. no.157/GT/2021 APCPL v. HPPC & Ors.	3,23,500.00	1900017390	Others
FY 21-22	CERC	Reg Law -CERC tariff petitions by NTPC, SC - appeal filed against Aptel order of Sasan power	11,87,250.00	1900017249	Others
FY 21-22	others	1,3,6,8,12,14,17,19 Prov. FY 2021-22_Q4.Teena GST DEDUCTION ENTRY	11,65,294.00	1900017383	Others
FY 21-22	DERC	Buddy ranganadhan - DERC p. no. 29/2020 (against Gencos)	3,30,000.00	1900017239	Others
FY 21-22	others	BHISHM NARAIN SINGH-Professional Fee-Oct'21	47,200.00	1900009107	Others
FY 21-22	others	AK PRABHU GUPTA V. STATE & ANR, NN2022803025	25,960.00	1900016510	Others
FY 21-22	high court	Sandeep Sethi- W.P.(C) 9764/2018 DHC TPDDL v. GNCTD & ORS.	5,50,000.00	1900017255	Others
FY 21-22	high court	AM Singhvi - HC NTPC dadri1 writ petition	29,50,000.00	1900006001	Others
FY 21-22	APTEL	Shri Venkatesh-APTEL - A. No. 213/2020-TPDDLvsDERC	32,450.00	1900000996	Case against DERC
FY 21-22	APTEL	Shri Venkatesh-A.No.213/2020-Drafting rjoind DERC	73,396.00	1900001009	Case against DERC
FY 21-22	APTEL	Shri Venkatesh- A. No. 213/2020- TPDDL VS DERC	32,450.00	1900001018	Case against DERC
FY 21-22	APTEL	Legal services rendered an Appeal 59 of 2020	4,94,538.00	1900001179	Case against DERC
FY 21-22	Aptel	Legal expense booked towards Appel no. 59 of 2020 filed against DERC ORDER(ADVAITA LEGAL excess provision)	(2,36,236.00)	100010984	Case against DERC
FY 21-22	APTEL	Hemant APTEL - Appeal (DFR) 409 of 2020 consumer contribution	9,67,600.00	1900002135	Case against DERC
FY 21-22	APTEL	JSA Appeal No.301 of 2015,Appeal No.168 of 2018	1,13,993.90	1900002614	Case against DERC
FY 21-22	APTEL	JSA APTEL - 213/2018 Challenging the Tariff Order	42,338.40	1900002616	Case against DERC
FY 21-22	APTEL	JSA APTEL - A. NO. 33/2020Rithala CAPP,DOH-23.4.21	5,90,000.00	1900002617	Case against DERC
FY 21-22	APTEL	JSA APTELA. NO. 350/ 2019, RPO Penalty Matter	32,698.98	1900002618	Case against DERC
FY 21-22	APTEL	JSA Challenging the Tariff Order dated 31.07.2019	1,34,933.00	1900002619	Case against DERC
FY 21-22	APTEL	HSA final order dated 05.12.2019 in P.No. 01-03/10 consumer contribution	6,34,250.00	1900002737	Case against DERC
FY 21-22	Supreme Court	Abhishek Settlement of article 32 WC on 27.06.2021	8,85,000.00	1900003043	Case against DERC
FY 21-22	Supreme Court	Azeem Settlement of article 32 WC on 27.06.2021	64,900.00	1900003045	Case against DERC
FY 21-22	Supreme Court	Abhishek Perusal of papers,settlemt of paper 11.07	8,85,000.00	1900003868	Case against DERC
FY 21-22	Supreme Court	Azeem Perusal of papers,settlemt of paper 11.07	76,700.00	1900003869	Case against DERC
FY 21-22	Supreme Court	SKV SC article 32 writ petition	11,91,564.00	1900003871	Case against DERC
FY 21-22	Supreme Court	JSA Advising TPDDL on the litigation strategy (RA matter related expense)	57,820.00	1900004075	Case against DERC
FY 21-22	Supreme Court	Pukhran IA No 1615 of 2021 In A. No -213/18, DERC	16,048.00	1900005030	Case against DERC
FY 21-22	APTEL	Sagus Aptel- No 07/20 Regulatory proceeding vs DERC	64,900.00	1900006173	Case against DERC
FY 21-22	APTEL	Sagus Aptel- No 07/20 Regulatory proceeding vs DERC	6,51,950.00	1900006174	Case against DERC
FY 21-22	APTEL	Sagus Petition- aptel- 363/2020 TPDDL Vs DERC	70,800.00	1900006176	Case against DERC
FY 21-22	APTEL	Sagus OP Issuance Regulatory proceeding DERC	3,26,270.00	1900006177	Case against DERC
FY 21-22	APTEL	Sagus Appeal DERC Re-allocation of power	6,22,450.00	1900006182	Case against DERC
FY 21-22	APTEL	Sagus OP No 07/20 TPDDL Vs DERC	1,29,800.00	1900006282	Case against DERC
FY 21-22	APTEL	JSA SEP21 NN 2022606746 Rithala related	2,63,612.00	1900007655	Case against DERC



FY 21-22	APTEL	JSA_SEP21 NN 2021834388 Aptel Tariff appeal 403/19	2,73,288.00	1900007657	Case against DERC
FY 21-22	APTEL	JSA_SEP21 NN 2027206044 APTEL EP 5/2021 TPDDL V. DERC	5,01,736.00	1900007659	Case against DERC
FY 21-22	APTEL	JSA_SEP21 NN 2018292921 Appeal Nos. 301 of 2015 and 168 of 2018: TPDDL vs DERC before ATE	3,16,686.04	1900007663	Case against DERC
FY 21-22	APTEL	JSA_SEP21 NN 2021834388 Aptel Tariff appeal 403/19	98,684.58	1900007667	Case against DERC
FY 21-22	DERC	SKV_AUG21 NN 2024924457 Review Pet. 46/2020-DERC	1,26,555.00	1900007771	Case against DERC
FY 21-22	APTEL	SKV_AUG21 NN 2024934788 (Tariff - 2020 - Appeal No. 249/21)	8,150.26	1900007772	Case against DERC
FY 21-22	DERC	SKV_AUG21 NN 2025546882 DERC - RA petition	1,83,810.96	1900007773	Case against DERC
FY 21-22	DERC	SKV_AUG21 NN 2024924457 Review Pet. 46/2020-DERC	1,21,174.20	1900007774	Case against DERC
FY 21-22	Supreme Court	SKV_BILL 2021-22/700, NN 2026567171 SC - RA Matter	1,18,767.00	1900007775	Case against DERC
FY 21-22	APTEL	SKV_AUG21 NN 2027865604 Aptel - OP 12/2021	2,66,739.00	1900007776	Case against DERC
FY 21-22	APTEL	SKV_AUG21 NN 2027865604 Aptel - OP 12/2021	1,28,286.06	1900007778	Case against DERC
FY 21-22	DERC	SKV_AUG21 NN 2024924457 Review Pet. 46/2020-DERC	1,18,767.00	1900007781	Case against DERC
FY 21-22	APTEL	SKV_SEP21 NN 2024934788 tariff appeal against 2020 TO APTEL	32,450.00	1900007783	Case against DERC
FY 21-22	APTEL	SKV_SEP21 NN 2024934788 tariff appeal against 2020 TO APTEL	32,450.00	1900007784	Case against DERC
FY 21-22	DERC	SKV_AUG21 NN 2024924457 PET,46/2020	1,18,767.00	1900008788	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 49 of 2021	14,278.00	1900010087	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 49 of 2021	14,278.00	1900010088	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 22 of 2021	14,278.00	1900010089	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 22 of 2021	14,278.00	1900010090	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 22 & 49 of 2021	32,450.00	1900010091	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 49 of 2021	42,834.00	1900010092	Case against DERC
FY 21-22	APTEL	K dutta_Appeal No. 22 of 2021	42,834.00	1900010093	Case against DERC
FY 21-22	Supreme Court	SKV_SC-WPC 1005/2021, NN 2026567171 - RA matter	1,18,767.00	1900011048	Case against DERC
FY 21-22	high court	VIKAS SINGH_HC-WP 1717/19, TPDDL VS DERC - Sou Moto against Regulation	20,65,000.00	1900011088	Case against DERC
FY 21-22	APTEL	SKV_APTL - OP 12/2021, NN 2027865604 - TO 21-22	1,34,343.00	1900011212	Case against DERC
FY 21-22	Supreme Court	SKV_SC-WP 1005/2021, NN 2026567171	22,842.44	1900011214	Case against DERC
FY 21-22	Supreme Court	ABS-SC - RA Matter, NN 2026567171	14,75,000.00	1900011236	Case against DERC
FY 21-22	Supreme Court	AzeemSC - RA MatterDoh - 24.11.2021, NN 2025546882	76,700.00	1900011237	Case against DERC
FY 21-22	Supreme Court	RAVI SIKRI_WP 1005/2021, TPDDL VS UNION OF INDIA	5,84,100.00	1900011239	Case against DERC
FY 21-22	APTEL	SA_Appeal No 213 of 2018 TPDDLvsDERC, NN 2019373808	7,67,000.00	1900011460	Case against DERC
FY 21-22	APTEL	JSA_Challenging the Tariff Order, NN 2021834388	78,730.78	1900011465	Case against DERC
FY 21-22	high court	JSA_W.P (C) 3573of 2020, NN 2022943823	2,49,216.00	1900011600	Case against DERC
FY 21-22	APTEL	JSA_Appeal Nos. 301 of 2015, NN 2018292921	5,90,000.00	1900011603	Case against DERC
FY 21-22	APTEL	JSA_APPEAL NO.403 OF 2019, TPDDL VS DERC	2,80,840.00	1900011724	Case against DERC
FY 21-22	APTEL	JSA_APPEAL NO.213 OF 2018, NN 2019373808	6,34,950.92	1900011725	Case against DERC
FY 21-22	high court	JSA_WP3573/2020, NN 2022943823 BPR challenge	1,42,780.00	1900011728	Case against DERC
FY 21-22	Supreme Court	SKV_SC-WP 104&105/2014, NN 2026567171	1,34,343.00	1900011732	Case against DERC
FY 21-22	Supreme Court	SKV_SC-WP 104&105/2014, NN 2026567171	87,615.00	1900011733	Case against DERC
FY 21-22	APTEL	SKV_aptel 12/2021, NN 2027865604	90,594.50	1900011735	Case against DERC
FY 21-22	Supreme Court	SKV_SC - RA Matter, NN 2026567171(TDS adj19-7775)	40,238.00	1900011767	Case against DERC
FY 21-22	Supreme Court	SKV_SC - RA Matter, NN 2026567171	87,615.00	1900011768	Case against DERC
FY 21-22	Supreme Court	SKV_SC - BSES V. UOI, NN 2028530211	88,724.20	1900011770	Case against DERC
FY 21-22	Supreme Court	SKV_SC - BSES V. UOI, NN 2028530211	87,615.00	1900011772	Case against DERC
FY 21-22	APTEL	SKV_Query - Opinion reitd Tariff-2020 APL, NN2028273353 (Appeal No. 249/21)	1,94,700.00	1900011773	Case against DERC
FY 21-22	APTEL	SKV_APTL - Drafting appeal, NN2028273353	10,12,440.00	1900011774	Case against DERC
FY 21-22	APTEL	SKV_Query - Opinion reitd Tariff-2020 APL, NN2028273353 (Appeal No. 249/21)	2,33,640.00	1900011775	Case against DERC
FY 21-22	APTEL	SKV_APTL - Drafting appeal, NN2028273353	8,95,868.98	1900011776	Case against DERC
FY 21-22	Supreme Court	SKV_SC - RA Matter, NN2026567171	87,615.00	1900011779	Case against DERC
FY 21-22	Supreme Court	ABS-SC - RA Matter, NN 2026567171	23,60,000.00	1900011818	Case against DERC
FY 21-22	Supreme Court	ABS-SC - RA Matter, NN 2026567171	23,60,000.00	1900011819	Case against DERC
FY 21-22	Supreme Court	Azeem_SC - RA Matter, NN 2026567171	88,500.00	1900011821	Case against DERC
FY 21-22	Supreme Court	SKV_SC - RA Matter, NN 2026567171	1,40,445.96	1900011845	Case against DERC
FY 21-22	Supreme Court	SKV_SC - BSES V. UOI, NN 2028530211	1,90,645.52	1900011846	Case against DERC
FY 21-22	DERC	SKV_DERC - Review Petition, NN 2028273338	5,44,899.22	1900011847	Case against DERC
FY 21-22	APTEL	SAJAN_APTL 334/21, NN 2028273353 tariff appeal TO2021	6,49,000.00	1900011916	Case against DERC
FY 21-22	APTEL	SKV_APTL -Dfr 424/2021, NN2028273353 tariff appeal TO 2021	1,34,343.00	1900011930	Case against DERC
FY 21-22	Supreme Court	Azeem_SC - RA Matter, NN 2026567171	88,500.00	1900011945	Case against DERC
FY 21-22	APTEL	BASAVA_APTL - 71/2016, NN 2019346399	6,07,700.00	1900012459	Case against DERC
FY 21-22	APTEL	SAJAN_A. NO. 334/2021, NN 2028273353 tariff appeal TO2021	6,49,000.00	1900012460	Case against DERC
FY 21-22	APTEL	SKV_APTL - DFR NO. 424/2021, NN 2028273353 tariff appeal TO2021	2,54,360.80	1900012537	Case against DERC
FY 21-22	APTEL	HSA_Apl No. 71 of 2016, NN 2019346399	97,350.00	1900012559	Case against DERC
FY 21-22	high court	JSA_Challenging Suo- Moto, NN 2028418325	5,02,472.32	1900013076	Case against DERC
FY 21-22	high court	JSA_Challenging Suo- Moto, NN 2028418325	3,43,839.02	1900013077	Case against DERC
FY 21-22	APTEL	JSA_IA No.1937-38 of 2021, NN 2022606746 APTEL rithala appeal	2,68,804.00	1900013078	Case against DERC
FY 21-22	APTEL	JSA_APTL -Appeal No. 33/2020, NN 2022606746 APTEL rithala appeal	1,54,438.40	1900013097	Case against DERC
FY 21-22	APTEL	JSA_Appeal No. 213 of 2018, NN 2019373808	2,09,326.10	1900013099	Case against DERC
FY 21-22	high court	JSA_WP No.3573 of 2020, NN 2022943823	1,28,183.40	1900013100	Case against DERC
FY 21-22	APTEL	JSA_Appeal No.403 of 2019, NN 2021834388	1,65,672.00	1900013102	Case against DERC
FY 21-22	high court	JSA_WP (C) 1717 of 2019, NN 2019913596	1,48,184.40	1900013103	Case against DERC
FY 21-22	APTEL	JSA_IA No.1980-81 of 2021, NN 2028418325 Appeal No. 332 of 2021: TPDDL Vs DERC	27,376.00	1900013104	Case against DERC
FY 21-22	APTEL	JSA_Appeal No.213 of 2018, NN 2019373808	71,696.80	1900013105	Case against DERC
FY 21-22	APTEL	JSA_Appeal No. 301 of 2015, NN 2018292921	1,89,272.00	1900013107	Case against DERC
FY 21-22	high court	SAJAN_DHC - W.P.3573/2020, NN 2022943823	88,500.00	1900013200	Case against DERC
FY 21-22	APTEL	SA_Drafting_NN 2025494495 APTEL - A. no. 49/2021			
FY 21-22	APTEL	Drafting	59,708.00	1900014023	Case against DERC
FY 21-22	APTEL	SA_APTL - A. no. 22/2021, NN 2025494490	59,708.00	1900014024	Case against DERC
FY 21-22	APTEL	SA_APTL - A. no. 49/2021, NN 2025494495	14,278.00	1900014042	Case against DERC
FY 21-22	APTEL	SA_APTL - A. no. 22/2021, NN 2025494490	14,278.00	1900014043	Case against DERC
FY 21-22	APTEL	SKV_APTL - 334/2021, NN 2028273353 tariff appeal TO2021	2,58,951.00	1900014532	Case against DERC
FY 21-22	APTEL	SP_APPEAL 344/2022, NN 2028273353 tariff appeal TO2021	6,49,000.00	1900014608	Case against DERC
FY 21-22	APTEL	SP_APPEAL 334/2022, NN 2028273353 tariff appeal TO2021	6,49,000.00	1900014609	Case against DERC
FY 21-22	Supreme Court	SKV_Regulatory Asset - note, NN 2026567171	77,880.00	1900014858	Case against DERC
FY 21-22	APTEL	SKV_APTL - A. NO. 249/2020, NN 2024934788 tariff appeal TO 2020	32,450.00	1900014861	Case against DERC
FY 21-22	APTEL	SKV_APTL - A. NO. 334/2021, NN 2028273353 tariff appeal TO2021	2,59,461.94	1900014862	Case against DERC
FY 21-22	Supreme Court	Azeem_TPDDL Vs. Union of India, NN 2026567171	88,500.00	1900014864	Case against DERC
FY 21-22	APTEL	BSP_APTL - A. No. 71/2016, NN 2019346399 De-cap appeal	5,19,200.00	1900014885	Case against DERC
FY 21-22	APTEL	BSP_APTL - A. No. 71/2016, NN 2019346399 De-cap appeal	5,19,200.00	1900014887	Case against DERC
FY 21-22	Supreme Court	AMS_TPDDL Vs. Union of India, NN 2026567171 RA matter - SC	14,75,000.00	1900014892	Case against DERC
FY 21-22	high court	SP_HC - BPR 2019, NN 2022943823	88,500.00	1900015525	Case against DERC
FY 21-22	Supreme Court	SP_Legal Services RE: CA No. 4879/20, NN 2018333452	6,49,000.00	1900015526	Case against DERC
FY 21-22	APTEL	SKV_APTL - A. NO. 334/2021, NN 2028273353 tariff appeal TO2021	3,53,705.00	1900015537	Case against DERC
FY 21-22	APTEL	SKV_APTL - A. NO. 334/2021, NN 2028273353 tariff appeal TO2021	32,450.00	1900015539	Case against DERC
FY 21-22	Supreme Court	Azeem_SC - RA matter, NN 2026567171	88,500.00	1900015597	Case against DERC
FY 21-22	Supreme Court	Azeem_SC - RA matter, NN 2026567171	88,500.00	1900015598	Case against DERC
FY 21-22	APTEL	SA_Appeal no. 49 of 2021, NN 2025494495	25,960.00	1900015610	Case against DERC
FY 21-22	APTEL	SA_Appeal no. 22 of 2021, NN 2025494490	25,960.00	1900015611	Case against DERC
FY 21-22	Supreme Court	AMS_TPDDL Vs. Union of India, NN2026567171(TDS ADJ)	23,60,000.00	1900015711	Case against DERC
FY 21-22	Supreme Court	AZEEM_SC - RA matter, NN 2026567171	88,500.00	1900015889	Case against DERC
FY 21-22	Supreme Court	AZEEM_SC - RA matter, NN 2026567171	88,500.00	1900015890	Case against DERC



FY 21-22	Supreme Court	AMS, TPDDL Vs. Union of India & Ors. NN 2026567171 RA matter	23,60,000.00	1900015891	Case against DERC
FY 21-22	APTEL	JSA, Original Petition u/ Section 121, NN 2028899004 Aptel Rithala	5,96,557.26	1900015900	Case against DERC
FY 21-22	high court	JSA, WP No.3573 of 2020, NN 2022943823	1,97,296.00	1900015903	Case against DERC
FY 21-22	APTEL	JSA, Appeal No. 301 of 2015, NN 2018292921	1,69,094.00	1900015904	Case against DERC
FY 21-22	APTEL	JSA, Appeal No.213 of 2018, NN 2019373808	11,14,054.52	1900015908	Case against DERC
FY 21-22	Supreme Court	SP, CA No. 4879/2015, NN2018333452	6,49,000.00	1900015909	Case against DERC
FY 21-22	Supreme Court	SP, CA No. 4879/2015, NN 2018333452	6,49,000.00	1900015910	Case against DERC
FY 21-22	Supreme Court	SP, CA No. . 6169/2015, NN 2019915485	6,49,000.00	1900015911	Case against DERC
FY 21-22	Supreme Court	SP, CA No. 4879/2015, NN 2018333452	6,49,000.00	1900015912	Case against DERC
FY 21-22	Supreme Court	SP, CA No. 4879/2015, NN 2018333452	6,49,000.00	1900015913	Case against DERC
FY 21-22	Supreme Court	SP, CA No. . 6169/2015, NN 2019915485	6,49,000.00	1900015914	Case against DERC
FY 21-22	Supreme Court	SP, CA No. . 6169/2015, NN 2019915485	6,49,000.00	1900015915	Case against DERC
FY 21-22	Supreme Court	SKV, SC-Writ Petition no. 1005 /2021, NN 2026567171	1,18,767.00	1900015917	Case against DERC
FY 21-22	Supreme Court	SKV, WP No. 104 & 105 of 2014, NN 2028530211	87,615.00	1900015918	Case against DERC
FY 21-22	APTEL	SKV, Appeal no. 213 of 2020, NN 2022936900	1,88,859.00	1900015919	Case against DERC
FY 21-22	APTEL	SKV, APTEL-Appeal no. 249 of 2020, NN 2024934788	1,18,767.00	1900015920	Case against DERC
FY 21-22	APTEL	Buddy R. Appeal no. 49 of 2021, NN2025494495	1,94,700.00	1900016358	Case against DERC
FY 21-22	APTEL	Buddy R. Appeal no. 22 of 2021, NN 2025494490	1,94,700.00	1900016359	Case against DERC
FY 21-22	APTEL	HSA, Appearing before APTE, NN 2019346399	1,10,035.00	1900016539	Case against DERC
FY 21-22	Supreme Court	SKV, AUG21 NN 2026567171 SC - RA matter	2,33,640.00	100724993	Case against DERC
FY 21-22	Supreme Court	SC - RA MATTER	7,78,800.00	100741852	Case against DERC
FY 21-22	DERC	Sagus - DERC - PV Petition			
FY 21-22	Supreme Court	Compliance of True Up regulations	3,67,275.00	100741853	Case against DERC
FY 21-22	Supreme Court	SC - RA MATTER	77,880.00	100741854	Case against DERC
FY 21-22	Supreme Court	SC - cross appeals related to tariff appeals	6,49,000.00	100741859	Case against DERC
FY 21-22	Supreme Court	SC - cross appeals related to tariff appeals	25,96,000.00	100741989	Case against DERC
FY 21-22	APTEL	JSA, NN 2028899004 Original Petition no. 3 of 2022 - TPDD Vs. DERC (Rithala)	7,78,678.46	1900016810	Case against DERC
FY 21-22	APTEL	JSA, Appeal no. 403 of 2019, NN2021834388 tariff appeal TO 2019	1,64,080.18	1900016818	Case against DERC
FY 21-22	APTEL	Buddy A. Ranganathan 'APTEL - A. No. 403/2019			
FY 21-22	Supreme Court	DOH - 26.7.2021	97,350.00	1900017240	Case against DERC
FY 21-22	Supreme Court	HSA Cross appeals - SC	1,00,595.00	1900017242	Case against DERC
FY 21-22	APTEL	JSA - Tariff appeal 403/2019	36,816.00	1900017243	Case against DERC
FY 21-22	APTEL	JSA - Rithala OP -APTEL	1,62,675.00	1900017243	Case against DERC
FY 21-22	Supreme Court	Pukhrambam Ramesh SC of India-filing of Caveat no. 1360 of 20.02.2022 In proposed CA No. of 2022-TPDDL Vs. DERC	29,500.00	1900017245	Case against DERC
FY 21-22	Supreme Court	Sajan Poovayya SC cross appeals & Tariff appeal	25,96,000.00	1900017253	Case against DERC
FY 21-22	Supreme Court	SKV SC RA matter & APTEL Tariff Appeals	21,81,616.00	1900017256	Case against DERC
FY 21-22	Supreme Court	SKV SC RA matter & APTEL Tariff Appeals	5,60,539.00	1900017256	Case against DERC
FY 21-22	APTEL	Srivastava & Associates APTEL A. no. 22/21 & 49/21 142 matter appeal	51,920.00	1900017258	Case against DERC
FY 21-22	APTEL	APTEL - Challenge to S.142 DERC order	2,77,300.00	100693938	Case against DERC
FY 21-22	DERC/APTEL	SKV& BASAVA (DERC, Aptel - Tariff Appeal, Execution Petition, RA petition	22,66,030.70	100693945	Case against DERC
FY 21-22	others	SKV - Note on regulatory Asset, opinion related to tariff appeal, regulatory Asset Note	(5,31,680.86)	100724991	Case against DERC
FY 21-22	SC/DERC	SP- SC DERC v. TPDDL, Sagus - DERC PV petition, AMS- SC RA matter)	(16,65,275.00)	100725036	Case against DERC
FY 21-22	APTEL	APTEL - Rithala appeal (JSA, SEP21 NN 2022606746)	(2,63,612.00)	100725036	Case against DERC
FY 21-22	others	SKV- Note on regulatory Asset	50,921.71	100741851	Case against DERC
FY 21-22	DERC/APTEL	JSA- SC challenge to solar appeal filed by DERC, APTEL - RP filed by derc A 246/2014, SC - Civil Appeal no. 1762/2020-DERC Vs. TPDDL, PR - SC solar batch	6,73,555.00	100741990	Case against DERC
FY 21-22	others	SKV- Note on regulatory Asset	(50,921.71)	100741851	Case against DERC
FY 21-22	DERC/APTEL	SKV& BASAVA (DERC, Aptel - Tariff Appeal, Execution Petition, RA petition	(22,66,030.50)	100693945	Others
FY 21-22	SC/DERC	SP- SC DERC v. TPDDL, Sagus - DERC PV petition, AMS- SC RA matter)	16,65,275.00	100725036	Others
FY 21-22	APTEL	APTEL - Challenge to S.142 DERC order	(2,77,300.00)	100693938	Others
FY 21-22	DERC/APTEL	JSA- SC challenge to solar appeal filed by DERC, APTEL - RP filed by derc A 246/2014, SC - Civil Appeal no. 1762/2020-DERC Vs. TPDDL, PR - SC solar batch	(6,73,555.00)	100741990	Others
FY 21-22	others	SKV - Note on regulatory Asset, opinion related to tariff appeal, regulatory Asset Note	5,31,680.86	100724991	Case against DERC
FY 21-22	APTEL	APTEL - Rithala appeal (JSA, SEP21 NN 2022606746)	2,63,612.00	100725036	Others



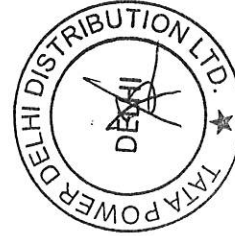
TATA POWER DELHI DISTRIBUTION LIMITED												Form No: F8
Fixed Assets and Provision for Depreciation												
All figures in Rs Crores												
			Previous Year (2021-22)									
Sl.No	Particulars	Financial Year of Commissioning	Gross Fixed Assets			Provision For Depreciation on GFA (net of consumer contribution)			Net Fixed Assets			
			Opening Balance	Addition During Year	De-capitalization	Closing Balance	Opening Balance	Addition During Year	De-capitalization	Closing Balance	Opening Balance	Closing Balance
1	Land & Land rights											
2	Building and Civil Works											
	Others 1- Building -Plant			12.19	-							
	Others 2 - Building-Others			2.45	-							
	Others 3											
	Sub-Total											
3	Line Cable Networks etc.			172.81	10.48							
	Towers, poles, fixtures, overhead conductors, devices											
	Transformers											
	Switchgears, Control gear & Protection		6,456.30			6,801.01	2,280.27	282.06	2,512.99	4,176.03	4,288.02	
	Batteries											
	Others											
4	Plant & Equipment											
5	Communication equipment			214.84	61.25					40.32		
6	Meters											
7	Vehicles			7.83	5.88					2.11		
8	Furniture & fixtures			0.51	0.05					0.05		
9	Office Equipments			2.03	2.02					1.73		
10	Any other items			11.73	-					-		
Total (1 to 9)			6,456.30	424.38	79.68	6,801.01	2,280.27	282.06	2,512.99	4,176.03	4,288.02	
Since PV is under way Opening GFA & accumulated depreciation considered as per DERC on consolidated basis.												

Since PV is under way Opening GFA & accumulated depreciation considered as per DERC on consolidated basis.



TATA POWER DELHI DISTRIBUTION LIMITED
Format for Capitalization for FY 2021-22

Sl. No.	Name of Division	Scheme No.	Description of Scheme	Item Name	Item Code /Unique Code No.	Functional Location	Amount Capitalized	Material Cost	Labour & Transportation	Road Restoration Charges	Interest During Construction	Liquidated damages	A&G Expenses	Date of Electrical Inspector clearance	Date of COD	Remarks
-----Refer Volume III -----																



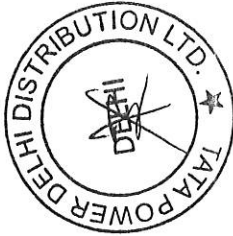
TATA POWER DELHI DISTRIBUTION LIMITED				
Interest & Finance Charges				Form No: F10
				All figures in Rs Crores
Particulars			Interest Rate	PY (2021-22) Actual (As per Audited Financial Statement)
A	I	Interest and Finance Charges on Long Term Loans / Credits from the FIs/banks/organisations approved by the State		198.55
		Total of I (Weighted average)		198.55
	II	Interest on Working Capital Loans Or Short Term Loans		39.34
		Total of A : I + II		237.89
B		Other Interest & Finance Charges		
	1	Cost of raising Finance & Bank Charges etc.		0.54
	2	Interest on Security Deposit		54.65
	3	Dividend on non-convertible cumulative redeemable preference shares		0.00
	4	Other Interest		28.72
	5	Interest on lease liability (gross)		7.05
		Total of B		90.95
C		Grand Total Of Interest & Finance Charges: A + B		328.84
D		Less: Interest & Finance Charges Chargeable to Capital Account		4.79
E		Net Total Of Interest & Finance Charges : For Revenue Account: C-D		324.05



TATA POWER DELHI DISTRIBUTION LIMITED														
Loan details for Financial Year 2021-22														
Serial No.	Name of Lender (Institution/ Bank/ Company/	Loan No.	Loan details			Moratorium period, if any	Principal			Payment of interest				
			Details of sanction		Period of Loan		Opening Balance	Disbursed		Repaid	Closing Balance	Rate of interest	Date of payment of	Amount paid (net of rebate, if
			Date of Sanction	Amount				Amount	Date					

Auditor Certificate provided as Annexure A-5

Auditor Certificate provided as Annexure A-5



TATA POWER DELHI DISTRIBUTION LIMITED		
Annual Statement of Sundry Debtors and provision for Bad & Doubtful Debts		Form No: F12
Sl.No.	Particulars	All figures in Rs Crores
		FY 2021-22
		Actual (As per Audited Financial Statement)
1	Receivable from customers as at the beginning of the year	30,541.06
	a) Domestic	5,137.46
	b) Non-Domestic	6,750.83
	c) Industrial	4,779.54
	d) Agriculture	65.15
	e) Mushroom Cultivation	
	f) Public Lighting	3,036.43
	g) Delhi Jal Board	118.67
	h) Delhi International Airport Limited	
	i) Railway Traction ⁵	-
	j) DMRC (Supply at 220 kV and 66 kV)	5,767.21
	k) Advertisements and Hoardings	17.81
	l) E-Rikshaw	115.56
	m) Staff	6.88
	n) Other Debtors	4,745.52
2	Revenue billed for the year	812,269.33
	a) Domestic	257,055.72
	b) Non-Domestic	202,116.92
	c) Industrial	297,779.77
	d) Agriculture	1,038.46
	e) Mushroom Cultivation	
	f) Public Lighting	13,629.43
	g) Delhi Jal Board	24,538.51
	h) Delhi International Airport Limited	
	i) Railway Traction ⁵	-
	j) DMRC (Supply at 220 kV and 66 kV)	12,982.75
	k) Advertisements and Hoardings	77.25
	l) E-Rikshaw	1,374.54
	m) Staff	485.59
	n) Other Including /nforcement	1,190.39



Sl.No.	Particulars	FY 2021-22
		Actual (As per Audited Financial Statement)
3	Collection for the year	815,204.25
	Against current dues	
	Against arrears upto previous year	
	a) Domestic	257,241.20
	b) Non-Domestic	202,838.86
	c) Industrial	298,787.02
	d) Agriculture	1,033.17
	e) Mushroom Cultivation	
	f) Public Lighting	15,133.73
	g) Delhi Jal Board	24,448.49
	h) Delhi International Airport Limited	
	i) Railway Traction ⁵	0.00
	j) DMRC (Supply at 220 kV and 66 kV)	12,563.72
	k) Advertisements and Hoardings	77.38
	l) E-Rikshaw	1,403.73
	m) Staff	486.55
	n) Other Including /nforcement	1,190.39
4	Adjustment for the year	(701.07)
	a) Domestic	(2,027.59)
	b) Non-Domestic	(624.31)
	c) Industrial	(648.68)
	d) Agriculture	41.28
	e) Mushroom Cultivation	
	f) Public Lighting	66.92
	g) Delhi Jal Board	(4.23)
	h) Delhi International Airport Limited	
	i) Railway Traction ⁵	0.00
	j) DMRC (Supply at 220 kV and 66 kV)	73.02
	k) Advertisements and Hoardings	(5.51)
	l) E-Rikshaw	12.48
	m) Staff	0.51
	n) Other Including /nforcement	2,415.04
5	Gross receivable from customers as at the end of the year	26,905.06
	a) Domestic	2,924.39
	b) Non-Domestic	5,404.58
	c) Industrial	3,123.61
	d) Agriculture	111.72
	e) Mushroom Cultivation	
	f) Public Lighting	1,599.05
	g) Delhi Jal Board	204.45
	h) Delhi International Airport Limited	
	i) Railway Traction ⁵	-
	j) DMRC (Supply at 220 kV and 66 kV)	6,259.25
	k) Advertisements and Hoardings	12.17
	l) E-Rikshaw	98.85
	m) Staff	6.43
	n) Other Including /nforcement	7,160.56



Sl.No.	Particulars	FY 2021-22
		Actual (As per Audited Financial Statement)
6	Receivables against permanently disconnected consumers	
	a) Domestic	
	b) Non-Domestic	
	c) Industrial	
	d) Agriculture	
	e) Mushroom Cultivation	
	f) Public Lighting	
	g) Delhi Jal Board	
	h) Delhi International Airport Limited	
	i) Railway Traction ⁵	
	j) DMRC (Supply at 220 kV and 66 kV)	
	k) Advertisements and Hoardings	
	l) Temporary Supply	
7	Receivables(4-5)	
8	% of provision	
9	Provision for bad and doubtful debts	
<p>Note 1: Refer Sheet Name Final Master which is used for compilation of Rate Category in the desired format. Wherever Rate category is not assigned the same has been assigned on the basis of Prime category on the basis of account determination ID of that consumer</p>		
<p>Note 2: In the Form 2.1 Billed sale is separately shown for Temporary Supply & Misuse. However the collection against the same is shown in respective category. This is the main reason for difference in category Wise calculated closing debtor Vs actual closing Debtor</p>		
<p>Note 3: Adjustment column include Bad debt net of recovered (Gross Basis), Increase in Amnesty scheme Debtor (Considered in AT&C collection on disburse Basis) and unbilled Maintenance Charges etc..</p>		
<p>Note 4: Other Adjustment in Form 2.1a Row Represent Not Paid at all sale Booked on collection basis which is included in respective category</p>		
<p>Note 5: Financial book Adjustment contain Bad Debt , Not paid at all , SD charged in invoice & Debtor transferred to Advance from debtor etc...</p>		
<p>Note 6: Rate Category in Debtor is as per report which has been extracted recently</p>		
<p>Note 7: Opening & closing Debtor include Energy (Debtor against Sale) as well Non Energy Debtor (Debtor created other than sale) however the Revenue Billed & collected is Energy Collection as per past practice.</p>		



TATA POWER DELHI DISTRIBUTION LIMITED					
Contributions towards Cost of Capital Assets				Form No: F 13	
All figures in Rs Cr.					
Sl. No.	Particulars	Balance at the beginning of the year	(FY 21-22)		
			Additions during the Year	Capitalized during the year	Balance at the end of the Year
1	Consumer Contribution Towards Cost Of Capital Assets	912.03		52.47	964.51
	Total	912.03		52.47	964.51

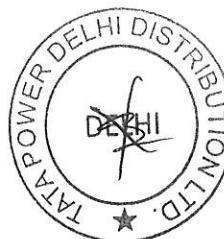


TATA POWER DELHI DISTRIBUTION LIMITED					
Statement of Assets Not in Use					Form No: F14
All figures in Rs Crores					
Sl. No.	Financial Year*	Date of Acquisition/Installation	Historical Cost/Cost of Acquisition	Date of withdrawal operations	Accumulated Depreciation on date of withdrawal
-----NIL-----					

**Note:- Information to be provided for Previous Year, Current Year & Ensuing Year*



TATA POWER DELHI DISTRIBUTION LIMITED		
Current Assets & Liabilities		Form No: F15
Sl. No.	Particulars	PY (2021-22)
		Actual
		Rs. in Cr
A	Current Assets, Loans and Advances	966.84
	Inventories	14.11
	Financial Assets	
	Trade Receivable	186.06
	Cash and bank equivalents	25.22
	Bank Balance other than above	74.20
	Other Financial Assets	427.10
	Other Current Assets	240.16
	Investments	-
B	Current Liabilities and Provisions (other than Short Term Borrowings)	1,683.31
	Financial Liabilities	
	Trade Payable	1,238.65
	Other financial liabilities excluding current maturities of borrowing and accrued interest/dividend	155.17
	Provisions	12.78
	Other Current Liabilities	276.72
C	NET CURRENT ASSETS (= A - B)*	(716.47)
	<i>*Figures are as per Audited Financial Statement</i>	



TATA POWER DELHI DISTRIBUTION LIMITED			
Net worth of TPDDL		Form No: F16	
		All figure in Rs Crore	
	Particulars	As No	FY 21-22
	Original Cost of FA and Asset held for sale		7518.28
Add	CWIP		176.73
Add	Net Current Assets (Refer Note 1)		3991.14
Less:	Depreciation		-3360.04
Less:	Loan Long term Outstanding		-2646.89
Less:	CSD		-836.94
Less:	SLD		-174.79
Less:	Consumer Contribution		-630.30
	Net Worth		4037.19
	Additional Capital Infusion during the year/dividend payment		
	Total Net Worth		4037.19

Note 1: Net Current Assets is the sum of Current / Non-Current Assets and Current/ Non-Current Liabilities.



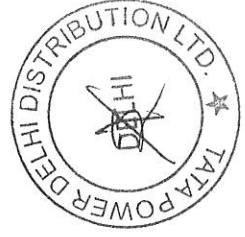
Allocation Statement - Revenue Requirement (for the year)		
		Form F17
	All figures in Rs Crores	
Wheeling Business		PY (2021-22)
Particulars		Trued up
	Expenditure	
A	Power Purchase Cost	-
B	O&M Expenses	643.67
C	Depreciation	217.18
D	ROCE	361.40
E	Carrying cost	78.10
F	Loss on Retirement	13.09
G	NTI	63.28
H	Total Wheeling Business ARR	1,250.17



Allocation Statement - Revenue Requirement (for the year)		
		Form F18
		All figures in Rs. Crore
Retail Business		PY (2020-21)
Particulars		Trued Up
	Expenditure	
A	Power Purchase Cost	6,017.19
B	O&M Expenses	394.51
C	Depreciation	64.87
D	ROCE including Tax	140.54
E	Carrying Cost	355.81
F	Loss on Retirement	5.09
G	NTI	94.91
H	Total Retail Business ARR	6,883.09



Tata Power Delhi Power Distribution Limited						
Total Consumer Security Deposit including Temporary Security Deposit						
Form-F19 (Rs. Cr.)						
Sl. No.	Category	PY (2021-22)				Closing Balance
		Actual				
		Opening Balance	Received	Disbursed/ Utilized		
1	Domestic	201.38	46.18	-30.14	217.42	
2	Non Domestic	305.87	0.01	-0.00	305.88	
3	Public water works	-	-	-	-	
4	Public Lighting	3.46	78.49	-30.83	51.12	
5	Industrial	232.12	54.56	-26.07	260.62	
6	Agriculture	0.75	0.29	-0.07	0.97	
7	Railway Traction	0.07	-	-	0.07	
8	Mushroom	0.01	0.97	-0.12	0.87	
9	Temporary Supply	-	-	-	-	
10	Others	-	-	-	-	
	TOTAL	743.67	180.51	(87.24)	836.94	
11	Less- Temporary supply & Security Deposit shown as current liability	47.96			55.15	
	TOTAL	695.70			781.79	



Tata Power Delhi Power Distribution Limited									
Annual AT&C Loss (FY2021-2022)									
Name of District	Energy Input (MU)	Energy Billed (MU)	D&B Losses (%)	Amount Billed (Rs. Cr.)	Amount Realized (Rs. Cr.)	Coll. Eff. (%)	Average Rate of billing (Rs./Kwh)	Energy Realized (MU)	AT&C Losses (%)
Badli	621.60	553.61	10.94%	562.80	570.16	101.31%	10.17	560.85	9.77%
Bawana	1300.02	1171.22	9.91%	1394.15	1397.45	100.24%	11.90	1173.99	9.69%
Civil Lines	773.43	750.61	2.95%	677.48	675.47	99.70%	9.03	748.37	3.24%
Keshav Puram	803.95	754.21	6.19%	737.58	730.59	99.05%	9.78	747.07	7.08%
Mangolpuri	618.99	576.76	6.82%	410.40	413.41	100.73%	7.12	581.00	6.14%
Model Town	667.51	626.38	6.16%	515.16	515.57	100.08%	8.22	626.88	6.09%
Moti Nagar	752.93	711.74	5.47%	711.20	712.16	100.14%	9.99	712.70	5.34%
Narela	1088.77	994.04	8.70%	1065.43	1071.89	100.61%	10.72	1000.07	8.15%
Pitam Pura	612.37	573.77	6.30%	506.34	508.87	100.50%	8.82	576.65	5.83%
Rohini	1034.25	984.75	4.79%	790.30	796.64	100.80%	8.03	992.65	4.02%
Kirari	394.40	342.65	13.12%	225.94	229.85	101.73%	6.59	348.58	11.62%
Shalimar Bagh	753.83	712.46	5.49%	525.92	529.97	100.77%	7.38	717.95	4.76%
TPDDL Total	9422.05	8752.21	7.11%	8122.69	8152.04	100.36%	9.28	8783.82	6.77%

Note:-

1. All the above figures have been truncated to two decimal places. Energy Realized (MU) data (at TPDDL level) has been calculated as per average billing rate(at TPPDL level).
2. Rolling AT&C data is for last twelve months.



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