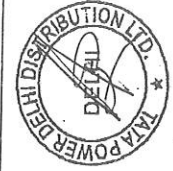


Impact for prior period issues decided in favour of the Petitioner by the Hon'ble APTEL:

The Petitioner has sought appeal impact for the following issues in its True up Petition for FY 2018-19 vide Table 2.8. Table reproduced below for reference:

Particulars	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Appeal Impact 246 of 2012														
Non implementation of direction of Hon'ble Tribunal in relation to notional loans	-	-	0.64	-	-	-	-	-	-	-	-	-	-	-
Double deduction of additional misuse units from true up sales of FY 11	-	-	-	-	-	-	5.35	-	-	-	-	-	-	-
Re-determination of AT&C loss trajectory	-	-	-	-	-	-	-	-	50.62	31.83	33.18	35.68	36.81	-
Wrongful re-opening of tariff orders FY 04-05 to FY 2009-10	10.41	8.73	7.42	5.76	3.03	3.47	-	-	-	-	-	-	-	-
Disallowance of Other Expenses	-	-	-	-	-	-	-	-	3.60	6.11	4.40	9.37	11.83	0.00
Rithala Tariff Order impact														
Differential claim	-	-	-	-	-	-	8.73	65.22	68.76	56.92	49.54	50.47	50.17	45.05
Incentive refinancing loans	-	-	-	-	-	-	-	-	-	-	-	-	-	0.62
Reversal of Merit order disallowance	-	-	-	-	-	-	-	-	-	45.80	0.04	-	1.56	-
Street Light Material	-	-	-	-	-	1.97	-	-	-	-	-	-	-	-
Total Addition	10.41	8.73	8.06	5.76	3.03	5.44	14.08	65.22	122.98	140.66	87.16	95.52	100.37	45.67
Carrying cost rate (%)	9.00%	9.00%	9.00%	10.61%	11.32%	10.17%	10.41%	12.20%	11.78%	11.88%	11.98%	12.08%	12.08%	10.33%
Opening Balance		10.41	20.08	29.94	39.18	46.82	57.30	78.07	156.80	305.49	490.81	641.99	820.84	1,026.42
Addition	10.41	8.73	8.06	5.76	3.03	5.44	14.08	65.22	122.98	140.66	87.16	95.52	100.37	45.67
Carrying Cost	-	0.94	1.81	3.48	4.61	5.04	6.70	13.50	25.71	44.66	64.02	83.32	105.22	108.39
Closing Balance	10.41	20.08	29.94	39.18	46.82	57.30	78.07	156.80	305.49	490.81	641.99	820.84	1,026.42	1,180.48



Issue No	Particulars	Hon'ble Commission Remarks for non allowance as per Tariff Order for FY 2020-21
ISSUE NO.30	Disallowance of capital expenditure made during the year 2012-13.	Para 3.6 Issues related to capitalisation, the same will be considered appropriately as deemed fit by the Commission after completion of physical verification of assets.
ISSUE NO.32	Erroneous allowance of depreciation rate.	
Impact of Rihtala Tariff Order		
Rithala	The Commission in its Order dated 11.11.2019 disposed off the Petition 51 of 2017 relating to true up of expenses from FY 2010-11 to 2017-18 for 94.8 MW Rithala Combined Cycle Power Plant.	Para 3.9 The Petitioner has filed an appeal before Hon'ble APTEL against this Order of the Commission. As the matter is subjudice in the said appeal, the claim of the Petitioner shall be considered appropriately as deemed fit by the Commission, subject to outcome of the said Appeal.
Petition no 04/2014 (Street Light Material)		
		No explanation is given for non allowance
Judgment dated 16.04.2019 passed in Appeal Nos 82 of 2015, 136 of 2015, 274 of 2015, 285 of 2015 and Appeal No. 58 of 2015		
	Tariff For Own Solar Plants of TPDDL	Para 3.123 The Commission has filed an appeal before Hon'ble Supreme Court of India in the matter related to tariff for the Solar Roof Top plant setup by TPDDL. Since, the matter is subjudice, therefore, the same may be considered appropriately as deemed fit by the Commission after receipt of judgement from Hon'ble Supreme Court of India.
Order dated 06.12.2019 passed in Petition No 10/2014 (Force Scheduling and Merit Order Dispatch)		
	Disallowance towards Merit order Dispatch for FY 2013-14	Para 3.21 The Commission has also sought Plant-wise, month-wise and day-wise violations for FY 2012-13 and for FY 2013-14 prior to implementation of DISCOM wise from SLDC which is still awaited.

the Respondent herein, at that time, the Respondent is at liberty to comply with the directions of the Hon'ble Supreme Court."

On 03.12.2020, based on the aforesaid Order and in order to comply with the directions of the Hon'ble APTEL, this Hon'ble Commission had convened a meeting with the Petitioner. During the meeting, this Hon'ble Commission directed the Petitioner to provide a consolidated claim for the entire control period based on the Order dated 26.11.2020 by the Hon'ble APTEL and the discussions held during in the meeting. Accordingly, the Petitioner is submitting its prior period claims in the following four categories:

Category A – Issues decided in favour of the Petitioner and no stay has been granted by judicial authority

1. Non-allowance of Financing Charges for FY 2016-17 (For entire control period) – **Refer Note no 1**
2. Non-consideration of impact of increase in rate of Service Tax for FY 2016-17 (For entire control period) - **Refer Note no 1**
3. Revision of AT & C loss for FY 2016-17 based on pending proceedings (For entire control period) - **Refer Note no 2**
4. Power Purchase Cost of Four Solar Own Generating Stations (For all years) - **Refer Note no 3**
5. Merit Order Dispatch Disallowance For FY 2013-14 – **Refer Note No 4**
6. Disallowance of Rs. 1.56 Cr For FY 2016-17 on Account Of Merit Order Dispatch - **Refer Note No 4**

Kindly note that the Financial year along with the issues mentioned hereinabove may be limited to only the particular Financial Year(s) that have been challenged in Appeal No. 213 of 2018 filed against Tariff Order dated 28.03.2018, however the said issues have to be implemented for Entire Control as stated hereinabove or for past financial years.

" 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

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)

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.

Category A- Note No 2. Re-determination of AT&C loss trajectory.

In the Tariff Order dated 23.07.2014 passed by this Hon'ble Commission, while allowing the truing up of AT&C overachievement incentive for FY 2012-13 (1st year of the 2nd MYT control period) the Base year Target AT&C Loss Level was changed to 15.325% against the earlier AT&C target of 13% % as per Judgment dated 28.11.2013 passed in Appeal No. 14 of 2012. However, the Hon'ble Commission did not change the loss level trajectory for 2nd MYT control period, which was approved based on base year AT&C Target Level of 13% for FY 2011-12.

Aggrieved by the above treatment of not-revising the AT&C Targets for 2nd MYT control period, Tata Power- DDL has raised this issue before the Hon'ble APTEL in Appeal No. 246 of 2014 as Issue no. 1. By Judgment dated 30.09.2019 passed in Appeal No. 246 of 2014, this issue has been decided by the Hon'ble APTEL in favour of the Petitioner.

Relevant extracts of the Judgment are reproduced below:

"12.4.1 Having regard to the submissions of learned counsel for the Appellant and learned counsel for the Respondent Commission, we note that the various aspects relating to the fixation of AT&C loss trajectory and O&M charges on actual/normative basis have been duly deliberated by this Tribunal in its judgment dated 28.11.2013 in Appeal No. 14 of 2012. Subsequently, in compliance to the said judgment, the State Commission has determined AT&C loss as well as OM expenditure on normative basis for the FY 2011-12. However, as alleged by the Appellant, the same principle has not been followed for the subsequent period i.e. FY 2012-13 to FY 2014-15. We find force in the submissions of learned counsel for the Appellant that once a principle or methodology for determining the AT&C loss trajectory or O&M charges are decided, the same should be enforced for subsequent periods also taking the previous base year for which these matters stand settled. In the instant case, the base year was FY 2011-12 for which AT&C loss trajectory as well as O&M charges have been reworked out based on normative basis. It is not in dispute that the Appellant has been able to reduce AT&C loss for FY 2012-13 and also earned incentive towards the same. However, we are of the opinion that a methodology once finalized should not be altered in such a way that it renders ultimate disadvantage to the Distribution Licensee as in the present case.

Particulars	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17
Revised Overachievement Incentive – "B"		8.19%	7.54%	6.81%	7.91%	8.47%
Additional overachievement incentive (%) required to be considered for the purpose of computation of Incentive C= (B-A)*30% Share towards Equity		2.27%	1.40%	1.40%	1.40%	1.40%
RRB (i) – D		2,231.48	2,282.00	2,378.57	2,558.01	2,638.41
Additional overachievement incentive = D*C (Rs Cr)		50.62	31.83	33.18	35.68	36.81

The Hon'ble Commission is requested to kindly revise the AT&C loss level trajectory and allow the additional overachievement incentive to Tata power-DDL along with carrying costs.

Category A- Note No 3: Implementation of Judgment pronounced by the Hon'ble APTEL towards Solar Plant of TPDDL

TPDDL had filed Petitions No. 06 of 2010, 08 of 2011, 30 of 2011, 31 of 2011 before the Hon'ble Commission seeking determination of tariff for solar Rooftop plants installed by the Petitioner itself. The Hon'ble Commission by Orders dated 09.01.2015, 24.04.2015, 16.03.2015 and 07.01.2016 passed in the respective Petitions had, *interalia*:

- (a) determined tariff in a piecemeal manner, i.e.:
 - (i) from CoD upto 31.03.2013 - determined a levelized tariff, and
 - (ii) from 31.03.2013 till completion of 25 years from the COD - adopted an arbitrary approach of considering tariff at Average Pooled Power Purchase Cost (APPC) of TPDDL's distribution business.
- (b) made observations, regarding mandatory requirement of meeting the RPO obligation through REC Mechanism etc.

from legal infirmity and perversity to the extent of the facts mentioned above.

.....

12.3 The State Commission vide its Order dated 23.02.2008, advised the Appellant to try to achieve 1% of the total power purchase from renewable sources and accordingly approved the execution of Solar PV Projects. During course of implementation of the projects, the Appellant could not avail the facility of incentive/subsidy from MNRE and as a result the reference projects could not qualify for generic tariff applicable as per CERC regulations. Merely by not allowing generic tariff to the Appellant's projects, does not amount to any violation of the Electricity Act and Policies of the Government to promote the generation from RE sources.

12.4 Thus, we hold that the approach of the State Commission to allow computed tariff for first two years and APCC tariff for balance 23 years is erroneous.

ORDER

For the foregoing reasons, as stated supra, we are of the considered opinion that issues raised in the instant appeals being Appeal No. 82, 136, 274, 285 of 2015 & 58 of 2016 have merit and accordingly, the appeals are partly allowed.

*The Impugned orders passed by Delhi Electricity Regulatory Commission dated 09.01.2015, 16.03.2015, 07.01.2015, 24.04.2015 & 07.01.2016 in Appeal Nos. 82, 136, 274, 285 of 2015 & 58 of 2016 are hereby set aside so far it relates to our findings and directions as stated in Paragraph 12.1 to 12.4. **The Respondent State Commission is directed to pass the consequential orders in the light of the observations made in the above paragraphs from 12.1 to 12.4 as expeditiously as possible within a period of 4 months from the date of receipt of this copy of judgment and order.***

No order as to costs.

In view of the above, this Hon'ble Commission is requested to allow the differential tariff along with carrying cost.

The Petitioner has computed revised tariff and based on revised submissions the differential amount is calculated (as given below) and sought for final true up for these Solar Roof top plants.

Summary of Differential Claim based on APTEL Judgment towards TPDDL Own Solar Generating Stations

Plant Name	Rs Lakhs								Total
	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	
A. Trued up amount as per Tariff Order									
1 MW KPM	40.62	144.70	144.41	50.01	284.44	261.38	56.05	56.53	
CENNET (25 kWp)	0.50	3.60	4.69	1.16	5.76	5.03	1.24	1.24	
Narela DSIDC II Grid (60 kWp)	-	5.15	8.51	2.52	14.42	11.07	1.77	2.57	
GTK (25 kWp)	-	-	-	3.10	3.09	3.23	1.04	1.19	
Total -A	41.12	153.45	157.62	56.79	307.71	280.72	60.10	61.53	
B. Revised Revenue- As per TPDDL									
1 MW KPM	53.07	187.01	180.78	166.23	195.01	182.31	176.09	166.87	
CENNET (25 kWp)	0.77	4.51	5.72	4.97	5.21	4.62	5.01	4.71	
Narela DSIDC II Grid (60 kWp)	-	6.69	10.87	9.72	11.20	8.72	6.40	8.78	
GTK (25 kWp)	-	2.27	4.42	3.10	2.81	2.95	4.45	4.72	
Total -B	53.84	200.48	201.78	184.02	214.23	198.61	191.95	185.08	
C. Differential amount now sought on Y-O-Y Basis									
1 MW KPM	12.45	42.30	36.36	116.22	(89.42)	(79.07)	120.04	110.34	
CENNET (25 kWp)	0.27	0.91	1.03	3.81	(0.55)	(0.41)	3.77	3.47	
Narela DSIDC II Grid (60 kWp)	-	1.54	2.35	7.20	(3.22)	(2.35)	4.64	6.20	
GTK (25 kWp)	-	2.27	4.42	-	(0.28)	(0.28)	3.40	3.54	
Total - (B)-(A)	12.72	47.03	44.16	127.23	(93.47)	(82.11)	131.84	123.55	310.95

It is worth to mention that the aforesaid information is already shared with the Hon'ble Commission by letter No. TPDDL/Regulatory/2019-20/Legal/399 dated 20.03.2020.

Further in the Tariff Order dated 28.08.2020 passed for FY 2020-21, the Hon'ble Commission has provisionally disallowed an amount of Rs 1.64 Cr. for FY 2018-19 without providing plant wise disallowance (relevant extract of the Tariff Order is reproduced below)

Allowance of disallowed amount of Merit Order Scheduling

(Rs Cr.)

Sl. No.	Particulars	*FY 14	FY 15	FY 16	FY 17
1	Amount Disallowed	49.11	0.04	0.00	1.56
2	Less- Already Allowed	3.31*	-	-	-
3	Differential amount now sought	45.80	0.04	0.000	1.56
4	Less allowed in TO FY 2020-21	22.90			
5	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 pending 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, this 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.**"*

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.

Category A- Note No 4: Disallowance of Rs. 1.56 crores For FY 2016-17 on Account Of Merit Order Dispatch

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

This Hon'ble Commission by the Tariff Order dated 28.03.2018 had deducted an amount of Rs. 1.56 crores for FY 2016-17 on account of avoidable Power Purchase Cost due to scheduling of Power without considering Merit Order Dispatch. This Hon'ble Commission in the Review Order dated 24.09.2018 has not provided the details pertaining to the backing down unit wise or plant wise.

Thereafter, this Hon'ble Commission by Order dated 06.12.2019 in Petition No. 10 of 2014 has itself held as under:

"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.**"*

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:

Tata Power Delhi Distribution Limited

Tariff Order for FY 2014-15

Interest rate for Notional loans of FY 2006-07

Petitioner's Submission

3.95 As per the directions given by the Hon'ble ATE, the interest rate for Notional loans should be the market rate at the time of induction of the notional loan and interest be allowed for each year based on prevailing market rate of interest of that year. The relevant para of the order is reproduced below:

"13. The above directions with observations do not mean that the Delhi Commission should adopt the weighted average of the SBI Prime Lending Rate during the year. What it actually mean to us is that interest rate of notional loan should be market rate at the time of the induction of the notional loan.

14. This direction given by this Tribunal in Appeal No. 52 of 2008 should apply and should be given full effect in each year by allowing interest amount of notional loan based on the market related interest rate prevailing in that year".

3.96 It is submitted that as no loan is availed in FY 2006-07, the Petitioner has considered interest rate of 8.5% p.a. (as allowed by the Hon'ble Commission based on loans last availed in FY 2004-05) plus the change in SBI prime lending rates of FY 2004-05 and FY 2006-07.

Particulars	Interest rate
SBI PLR during FY 2004-05	10.25%
SBI PLR during FY 2006-07	11.09%
Change in SBI PLR	0.84%
Rate for Notional loan considered during FY 2004-05	8.50%
Rate for notional loan should be considered based on change in SBI PLR	9.34%

Table 3.21: Impact of the change in interest rate of Notional Loan

Particulars	UOM	FY 2006-07
Notional Loan Amount – A	Rs Cr	151.75
Interest rate for Notional Loan – B	%	9.34
Approved Rate of Notional Loan- C	%	8.50
Additional Interest cost sought for the year – (A/2*(B-C))	Rs Cr	0.64

The Hon'ble Commission has not considered the above submissions of TPDDL. Thus, TPDDL had again raised the issue before the Hon'ble APTEL in Appeal no 246 of 2014. The Hon'ble

Based on the above submission, the Petitioner is re-computing the Billed Sales, AT&C overachievement incentive for FY 2010-11 as follows.

Revised Computation of Billed Sales & AT&C overachievement incentive

Particulars	Target	Trued up	Revised sought for trued up
Units Billed (MU)		6,342.09	6,342.09
Add- Adjustment for misuse units			11.82
Units Billed (MU) for AT&C purpose		6,342.09	6,353.91
Energy Input (MU)		7,305.68	7,305.68
Amount Billed (Rs. Cr.)		2,970.32	2,970.32
Average Billing Rate (Rs. Unit)		4.68	4.67
Amount Collected (Rs. Cr)		2,937.38	2,937.38
Units Realized (MU)		6,271.76	6,283.45
AT&C Actual	17%	14.15%	13.99%
Over achievement		2.85%	3.01%
Total benefit on account overachievement beyond Target level (Y - X)		97.44	102.72
Benefit on account of over achievement for min AT&C loss reduction level upto 2% to be shared in the ratio of 50:50 between the Petitioner and Consumers		68.43	68.31
Benefit on account of over achievement for min AT&C loss reduction level to be retained by the Petitioner		29.00	34.42
Benefits passed on in ARR to the Consumers		34.22	34.15
Total incentive to the Petitioner		63.22	68.57
Differential amount sought for revised trued up			5.35

Against the above submissions, the Hon'ble Commission in its Tariff order dated 28.08.20 for FY 2020-21 has observed that "the matter is very old and the Commission has already conducted prudence check for FY 2010-11, therefore, in line with directions of the Hon'ble APTEL, the Petitioner is directed to establish the actual category wise misused units from their billing dump as claimed by them."

The Petitioner would like to reiterate that the issue of misuse pertains to inadvertently considering the single information twice, which the Hon'ble Commission has upheld and decided the issue is favour of the Petitioner. Thus, the Hon'ble Commission is to rectify the apparent error in the true up order based on the relevant information which has already been part/ annexures of the Tariff Appeal. For ready reference of the Hon'ble Commission, the same

cannot be reopened for re-examination. We, therefore, decide this issue in favour of the Appellant that tried up matters/ orders cannot be reopened or reexamined /reconsidered."

Based on above submission, the Petitioner is requesting to the Hon'ble Commission to reverse back the disallowance made in Tariff Order for 2014-15 and allow the below amounts along with carrying costs as there is no stay available against the order of the Hon'ble APTEL.

Table 3.36: Summary of Misuse units

Particulars	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10
Over achievement	3.40%	6.33%	5.12%	3.47%	3.61%	3.52%
Misuse Units reported (MU)				25.07	12.98	15.18
Misuse Units (MU)	53.17	41.39	32.21	25.07	12.98	15.18
AT&C Loss reduction incentive	38.32	81.69	71.50	49.86	52.86	56.64
Reduction in AT&C due to Misuse (Rs. Crore)	(10.41)	(8.73)	(7.42)	(5.76)	(3.03)	(3.47)

Category C - Note No 8: Computation of Impact of Judgement in Petition no 04/2014 along with carrying cost upto FY 17-18 (Street Light Material)

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 uner:

"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

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 as 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. 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.

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

Debt at 100% of working capital	*14.39	^8.14%	10% (8% +2%)	1.8600%	0.26	0.13
Total amount of Incentive					1.24	0.62

**Refer Row no "O" & "P" respectively on Page no 12 of 22 of Impugned Tariff Order*

^Refer Row no "S" & "T" respectively on Page no 12 of 22 of Impugned Tariff Order

Based on above submissions, it is requested to the Hon'ble Commission to acknowledge the said computation and allow the impact of Rs 0.62 Cr pertaining to refinancing incentive on loans for FY 17-18 in the ensuing Tariff Order of TPDDL- Distribution.

with you *Max-Stop*



IMPACT OF PREVIOUS JUDGEMENT

Total Addition	10.41	8.73	8.06	5.76	3.03	5.44	14.20	65.69	123.42	119.03	86.23	94.70	101.69	46.91	1.64
Carrying cost rate	9.00%	9.00%	9.00%	10.61%	11.32%	10.17%	10.41%	12.20%	11.78%	11.88%	11.98%	12.08%	12.08%	10.33%	10.15%
Opening Balance	0.00	10.41	20.08	29.94	39.18	46.82	57.30	78.21	157.45	306.68	469.23	616.84	791.77	995.25	1147.39
Addition	10.41	8.73	8.06	5.76	3.03	5.44	14.20	65.69	123.42	119.03	86.23	94.70	101.69	46.91	1.64
Carrying Cost Amount	0.00	0.94	1.81	3.48	4.61	5.04	6.70	3.55	25.81	43.52	61.38	80.23	101.79	105.23	116.54
Closing Balance	10.41	20.08	29.94	39.18	46.82	57.30	78.21	157.45	306.68	469.23	616.84	791.77	995.25	1147.39	1265.57

It is worth to mention that there are various Civil Appeal filed by the Hon'ble Commission in the Supreme Court such as, C.A. 280 of 2012, C.A. 5845 of 2014, C.A. 4879 of 2015, C.A. 1762 of 2020 and C.A. 9522-9526 of 2019. It is submitted that the impact of same be allowed forthwith along with carrying cost since there is no stay order from the Hon'ble Supreme Court in implementation of the Hon'ble Appellate Tribunal's judgments.



with you Non-Stop