Petition to

Hon'ble Jharkhand State Electricity Regulatory Commission
for
Distribution Licensee Tata Steel Utilities And Infrastructure Services Limited (Tata Steel UISL)
for
Review of Tata Steel UISL Tariff order issued on 23rd March 2026

Submitted to
Jharkhand State Electricity Regulatory Commission,
Ranchi

By

Power Distribution Licensee – Tata Steel UISL
License Area – Saraikela - Kharasawan
(Tata Steel Utilities and Infrastructure Services Limited)
JAMSHEDPUR
April 2026

Secretary,
Jharkhand State Electricity Regulatory Commission
New Police line road, Opposite to C M House,
Kanke Road, Ranchi-834008

PBD/PSK/38/2026

Date: 20/04/2026

Petition to Hon'ble Jharkhand State Electricity Regulatory Commission for Review of Tariff Order issued on 23rd March 2026 for Tata Steel Utilities and Infrastructure Services Limited.

Sir,

Please find enclosed herewith the petition to Hon'ble Jharkhand State Electricity Regulatory Commission for Review of the tariff order dated on 23rd March 2026; issued by Hon'ble Commission for Tata Steel Utilities and Infrastructure Services Limited.

The petition is duly signed along with the affidavit. It is submitted in one original and three copies, along with the prescribed fee as per JSERC (Fees Fines and Charges) Regulations, 2024 schedule of fees (Point 25) for an amount of Rs. 7,00,000/- (Rupees Seven Lakh only) in form of Account Payee Cheque No. 102732 dated 17-04-2026 drawn on HDFC Bank.

We request the Hon'ble Commission to kindly accept the same and oblige.

Thanking You,
Yours faithfully,

(Jai Pushpit Pallav)
Chief Divisional Manager
Legal

TATA STEEL UTILITIES AND INFRASTRUCTURE SERVICES LIMITED
(Formerly Jamshedpur Utilities & Services Company Limited)
Registered Office Sakchi Boulevard Road Northern Town Bistupur Jamshedpur 831 001 India
Tel 91 657 6652101 Fax 91 657 2424219
Corporate Identity Number U45200JH2003PLC010315
Website www.tatasteeluisl.com

HDFC BANK

A/c Payee Only

MITHILA MOTORS, NEAR RAM MANDIR MAIN ROAD,
BISTUPUR, JAMSHEDPUR - 831 001, JHARKHAND.
RTGS / NEFT IFSC : HDFC0000087

दिनांक Date 17.04.2026

D D M M Y Y Y Y

Valid for 3 months Only

Pay Jharkhand State Electricity Regulatory Commission

By Order
उनके आदेश पर

Rupees रुपये ~~SEVEN LAKH ONLY~~

अदा करें ₹ ****700,000.00*

A/c No. खाता क्र 00870310001117 Brn : 0087 Pdt : 031 C/A

For JAMSHEDPUR UTILITIES AND SERVICES CO LTD

Payable at par through clearing/transfer at all branches of HDFC BANK LTD

Authorised Signatories
Please sign above / कृपया यहाँ हस्ताक्षर करें

SESHAASAI(C) / CTS-2010 011019

⑈102732⑈ 831240002⑆ 900368⑈ 30

AFFIDAVIT

BEFORE THE JHARKHAND STATE ELECTRICITY REGULATORY COMMISSION, RANCHI

Case No............of Year.............

IN THE MATTER OF:

Petition under section 94 of the Electricity Act 2003 read with Order 47 Rule 1 of the Code of Civil Procedure, 1908 and Regulation 41.1 to 41.4 of the Jharkhand State Electricity Regulatory Commission (Conduct of Business) Regulations, 2024 for review of Jharkhand State Electricity Regulatory Commission – TSUISL Tariff Order dated 23rd March 2026.

AND

IN THE MATTER OF:

Tata Steel Utilities and Infrastructure Services Limited (hereinafter referred to as "TSUISL" which shall mean for the purpose of this petition the Licensee), a company incorporated under the provisions of the Companies Act, 1956 and having its registered office at Jamshedpur - Petitioner

AFFIDAVIT VERIFYING THE PETITION

I, Jai Pushpit Pallav, son of Shree J. P. N. Das, aged 50 years, residing at Flat No. C-5/3, Eden Park, Bhatia Basti, PO&PS – Kadma, East Jamshedpur, East Singhbhum, Jharkhand-831005, do hereby solemnly affirm and state as follows:

1. That I am working as Chief Divisional Manager (Legal) in the office of the petitioner and am duly authorized by the petitioner to swear this affidavit.
2. That I solemnly affirm at Jamshedpur on this 20th day of April 2026 that

a. The contents of the above petition are true to my knowledge and no part of it is false to the best of my knowledge and believe and no material has been concealed there from.

b. That the statements made in paragraph below of the petition are true to my knowledge and are based on information derived from the records of the case which I believe to be true and rest of the paragraphs are by way of submissions.

Pallav

DEPONENT

VERIFICATION

I, Jai Pushpit Pallav, solemnly affirm that the contents of above affidavit are true to the best of my knowledge and nothing has been concealed there from.

Verified at Jamshedpur on this 20th day of April, 2026.

Pallav

DEPONENT

Signed / Put L.
in my Presence
20/4/26
Advocate
ate ....

20/4/26

PRAMOD KUMAR BHAGAT
NOTARY PUBLIC
East Singhbhum, Reg. No.2842 (J)
Govt. of Jharkhand. JSR.(INDIA)

BEFORE THE JHARKHAND STATE ELECTRICITY REGULATORY COMMISSION

PETITION NO. OF 2026

IN THE MATTER OF:

Petition under section 94 of the Electricity Act 2003 read with Order 47 Rule 1 of the Code of Civil Procedure, 1908 and Regulation 41.1 to 41.4 of the Jharkhand State Electricity Regulatory Commission (Conduct of Business) Regulations, 2024 for review of Jharkhand State Electricity Regulatory Commission – Tariff Order of Tata Steel UISL dated 23rd March 2026.

AND

IN THE MATTER OF:

Tata Steel Utilities and Infrastructure Services Limited Jamshedpur - Petitioner

MOST RESPECTFULLY SHOWETH:

BACKGROUND

1. The Hon'ble Commission has been pleased to pass the Tata Steel UISL Tariff Order dated 23.03.2026 related to supply of electricity by the Petitioner, Tata Steel Utilities and Infrastructure Services Limited (Tata Steel UISL) to consumers of the licensed area of Saraikela – Kharasawan District in the State of Jharkhand.

2. The tariff determined by the Hon'ble Commission involves the decisions on the following aspects:
   (a) Truing up exercise of financials for FY 2024-25;
   (b) Annual Performance Review (APR) of financials for FY 2025-26, and
   (c) Business Plan and MYT for Control Period FY 2026-27 to FY 2030-31

   All based on norms set out in Jharkhand State Electricity Regulatory Commission (Terms and Conditions for Determination of Distribution Tariff) Regulations, 2020, and data submitted by Tata Steel UISL vide Tata Steel UISL Petition dated 28.11.2025.

3. Tata Steel UISL respectfully submits that the Tata Steel UISL Tariff Order dated 23rd March 2026, contains few clerical or arithmetical mistakes, certain errors apparent on the face of record and there are otherwise sufficient cause for review and rectification/ modification of the Tariff Order dated 23rd March 2026 on the following aspect:

Issue-1 Power Purchase Cost approval of FY 2024-25,
Issue-2 Normative Employee Cost and A&G cost approval,
Issue-3 Computation of Inflation Factor for APR year and MYT period,
Issue-4 Normative Employee Cost and A&G cost approval for MYT period, and
Issue-5 Interest rate of carrying cost on surplus/gap created during the year.

4. It is submitted that in addition to the Powers to Review under Section 94 of the Electricity Act, 2003 read with Order 47 Rule 1 CPC, the JSERC Conduct of Business Regulation 202164, Regulation 41.1.to 41.4 notified by the Hon'ble Commission provides for rectification of the clerical or arithmetical errors of the Tariff order, inter alia, as under

41. REVIEW OF THE DECISIONS, DIRECTIONS AND ORDERS
41.1 Any Person aggrieved by the direction, decision, or order of the Commission, from which (i) no appeal has been preferred of (ii) from which no appeal is allowed, may, upon the discovery of new and important matter or evidence which, after exercise of due diligence, was not within his knowledge or could not be produced by him at that time when the direction, decision or order was passed or on account of some mistake or error apparent from the face of the record, or for any other sufficient reasons, may apply for review of such order, within thirty (30) days of the date of the direction, decision or order, as the case may be, to the Commission.
41.2 The Commission may at any time, on its own motion may also, within 30 days of the making of such decisions, or order, review its decision, directions or orders and pass such appropriate order as the Commission deemed fit;

Provided that power to review by the Commission on its own motion under this clause maybe exercised only for correction of clerical or arithmetical mistakes arising from any accidental slip or omission.
41.3 An application for such review shall be filed in the same manner as a petition under Chapter II of these Regulations.
41.4 The application shall be accompanied by such fee, if any, as prescribed in JSERC (Fees, Fines & Charges) Regulations, 2024, as amended from time to time or any subsequent enactment thereof.

5. The grounds of review are detailed hereunder.

ISSUES FOR REVIEW / RECTIFICATION

A. **TRUE-UP FY 2024-25**

1. Power purchase Cost

Tata Steel UISL respectfully submits that in Table No.-17 in page no. 49 of Tariff order issued on 23.03.2026, the power purchase cost from TSL is approved as Rs.167.84 Cr., resulting in average power purchase of Rs. 4.02/unit.
The Commission's analysis is as given below.

Commission's Analysis

5.27 On scrutinizing and analysing the submissions, the Commission has considered the power procurement rate for TSL as approved for FY 2024-25 in Tariff Order dated March 28, 2025. The Commission sought the power procurement cost based on the monthly power purchase bills of TSL source for the year FY 2024-25 as enclosed at **Annexure 2 - TSL source wise Summary with Power Purchase bills for FY 2024-25** of the petition.

TSL power purchase cost approved for FY 2024-25, by Hon'ble Commission in TSL Tariff order issued on 23.03.2026 in **Table 23 (Power Procurement Cost (Rs. Cr.) for as approved by the Commission FY 2024-25)** is Rs.4.65/unit.

Therefore, we request the Hon'ble Commission to consider the power purchase rate from TSL source as Rs. 4.65/unit, and accordingly, change the power cost from TSL source for FY 2024-25.

Existing Table – Table 17 Power Procurement Cost (Rs.) as approved by the Commission for FY 2024-25

Particulars	UoM	APR	Petition	Approved
Tata Steel Ltd.	*Rs. Cr.*	*215.81*	*207.24*	*167.84*
DVC at 33 kV	Rs. Cr.	70.9	62.68	62.68
DVC at 132 kV	Rs. Cr.	249.32	247.14	247.14
other	Rs. Cr.	4.65	0.07	0.07
Solar rooftop net meter surplus	Rs. Cr.		0.002	0.002
Power Purchase Cost	Rs. Cr.	**540.68**	**517.13**	**477.66**

Revised Table – Table 17 Power Procurement Cost (Rs.) as approved by the Commission for TSL for FY 2024-25

Particulars	UoM	APR	Petition	Approved
Tata Steel Ltd.	*Rs. Cr.*	*215.81*	*207.24*	*194.29*
DVC at 33 kV	Rs. Cr.	70.9	62.68	62.68
DVC at 132 kV	Rs. Cr.	249.32	247.14	247.14
other	Rs. Cr.	4.65	0.07	0.07
Solar rooftop net meter surplus	Rs. Cr.		0.002	0.002
Power Purchase Cost	Rs. Cr.	**540.68**	**517.13**	**504.18**

2. Normative Employee Expenses

Tata Steel UISL respectfully submits that in **Table No.-38 at page no. 66** of Tariff order issued on 23.03.2026, the Hon'ble Commission has considered Employee cost of Previous year as Rs.13.51 Cr., but the correct value is Rs.15.84 Cr. This is the typographical error which is to be corrected.

Existing Table – Table 38 Normative Employee Expenses (Rs. Cr.) as approved by the Commission for FY 2024-25

Table 38: Normative Employee Expenses (Rs. Cr.) as approved by the Commission for FY 2024-25

Particulars	UoM	Approved
Employee Cost of Previous Year	Rs. Cr.	13.51
Inflation Factor	%	3.12%
Growth Factor	%	12.38%
Normative Employee Expenses	**Rs. Cr.**	**18.36**

Revised Table – Table 38 Normative Employee Expenses (Rs. Cr.) as approved by the Commission for FY 2024-25

Particulars	UoM	Approved
Employee Cost of Previous Year	Rs. Cr.	15.84
Inflation Factor	%	3.12%
Growth Factor	%	12.38%
Normative Employee Expenses	**Rs. Cr.**	**18.36**

3. Normative A&G Expenses

Tata Steel UISL respectfully submits that in **Table No.-39 at page no. 66** of Tariff order issued on 23.03.2026, the Hon'ble Commission has approved an amount of Rs. 3.48 Cr. as against the proposed Rs. 7.60 Cr. (Table 36 at page no. 63). resulting in lower approval due to non-consideration of the applicable growth factor and the actual A&G expenses as per the audited balance sheet.

The petitioner further submits that allowing normative A&G expenses with mere inflation deprives the licensee of legitimate claim with respect to growth in consumer load, network and area of operations. As the business grows, network base increases, number of consumer increases, number of employees increases, A&G expenses will also increase proportionately. Therefore, the impact of load growth factor has also been considered to arrive at the A&G expenses.

The expenses related to these increases are not covered by only allowing annual inflation factor. Inflation only covers the increase in expenses for the items of expenses which were incurred during last year.

The A&G nature of expenses which has incurred during FY25 as first time, due to increase in consumers, connected load, sales, and areas of operations shall be available only when an additional factor like load growth increase shall be considered. Accordingly, the petitioner requests the Hon'ble Commission to consider the reasons mentioned in the petition to accept the increase in A & G expenses during FY 2024-25.

The petitioner therefore request the Hon'ble Commission to consider the same and approve the A&G cost as per the revised table.

Existing Table – Table 39 A&G Expenses (Rs. Cr.) as approved by the Commission for FY 2024-25

Table 39: Normative A&G Expenses (Rs. Cr.) as approved by the Commission for FY 2024-25

Particulars	UoM	Approved
A&G previous year	Rs. Cr.	3.37
Inflation Factor	%	3.12%
Normative A&G Expenses	**Rs. Cr.**	**3.48**

Revised Table – Table 39 A&G Expenses (Rs. Cr.) to be approved by the Commission for FY 2024-25

Particulars	UoM	Approved
A&G Costs excl. Petition Filing Fees and CGRF Expenses	Rs. Cr.	7.03
Inflation Factor	%	3.12%
Normative A&G	Rs. Cr.	7.25

The petitioner requests the Hon'ble Commission to accept the reasons given in the petition to approve additional A & G expenses based on increase in areas of operations, increase on level of services in all areas of operations. Details of the reasons for requesting for more A & G Expenses for FY 2024-25 is given in point 2.5.15 to 2.5.31 is attached with this petition as **Annexure – 1.**

B. **APR OF FY 2025-26**

4. Inflation factor for Normative Employee expense for FY2025-26

Table No.-80 at page no. 96 of Tariff order issued on 23.03.2026, the Hon'ble Commission has approved the Inflation factor 2.13% but the petitioner has computed as the average of the last three years' Inflation figures of 6.82%, 3.72%, and 3.12% comes as 4.57%. Therefore, Hon'ble Commission is requested to consider the inflation factor as 4.57% in place of 2.13% for FY 2025-26 for calculation of normative employee costs.

5. Inflation Factor

Tata Steel UISL respectfully submits that in **Clause no.6.74, page no. 97**, the Hon'ble Commission has mentioned as follows: -

Commission Analysis

6.73 It is observed by the Commission that the Regulations has the provision for consideration of impact of growth factor and inflation factor while calculating the Normative Employee Expenses. Accordingly, the Commission has taken the impact of growth factor and inflation factor while approving the Normative Employee Expenses.

6.74 The Commission approves the normative Employee Expenses for FY 2025-26 based on the normative Employee Expenses (Salaries and Wages and Staff Welfare Expenses) for FY 2024-25 approved by the Commission earlier in this Order, by considering the inflation factor 2.13% (average of last 3 years) and growth factor as 7.09% for FY 2025-26.

As per the above calculations the Hon'ble Commission has approved 2.13% as against the proposed 4.57%, which was computed as the average of the last three years' figures of 6.87%, 3.72%, and 3.12%, thereby resulting in a lower approval. The same is reproduced as follows:

Financial Year	Formula	Inflation Factor
Inflation factor for FY 2022-23	A	6.87%
Inflation factor for FY 2023-24	B	3.72%
Inflation factor for FY 2024-25	C	3.12%
Average of last 3 years	**D = Average(A,B,C)**	**4.57%**

Accordingly, the Hon'ble Commission is respectfully requested to consider the inflation factor as 4.57% for FY 2025-26.

6. Normative A&G Expense for FY 2025-26

The Petitioner hereby submits that as per the **Table No.-81 at page no. 96** under Normative A&G Expenses, the Commission has approved Rs. 3.55 Cr. as against the proposed Rs. 8.16 Cr., primarily on account of reduction in the inflation factor to 2.13% from the proposed 4.57%, consideration of nil load growth factor as against the proposed 7.13%, and adoption of the closing value of A&G expenses as per true-up as the opening value instead of the actuals submitted in the true-up petition. In line with changes in normative A & G of FY 2024-25, the Normative A & G expenses of FY 2025-26 shall also get changed.

7. Terminal benefits and Petition Filing Fees

Table No.-83 at page no. 98 the Hon'ble Commission has approved nil Terminal Benefits as against the proposed Rs. 0.89 Cr and has further approved a lower amount of Rs. 0.26 Cr. towards petition filing fees as against the proposed Rs. 0.83 Cr., despite the Petitioner having incurred such expenditure (True up & APR – Rs.20,00,000/- Business Plan- Rs.1,08,000/- and MYT- Rs.50,46,550/-) during the APR year towards filing of True-up, APR, and MYT Business Plan petitions. Petitioner's submission and the corresponding approved values by the Hon'ble Commission are reproduced as follows:

Particulars*	Petition	Approved
Normative Employee Expenses (excluding Terminal Liabilities)	20.56	20.08
Normative A&G Expenses (excluding filing & CGRF Expenses)	8.52	3.55
Normative R&M Expenses	20.80	18.24
Normative O&M Expenses	**49.88**	**41.86**
Terminal Liabilities	*0.98*	*0.00*
Petition Filling Fee	*0.83*	*0.26*
CGRF Expenses (Rent & Remuneration)	0.75	0.75
Net Normative O&M Expenses	**52.42**	**42.87**

**All expenses are in Rs. Cr.*

Accordingly, the Hon'ble Commission is respectfully requested to approve the petition filing fees as Rs. 0.83 crs., and Terminal liabilities as Rs. 0.98 crs. for APR period FY 2025-26.

C. **MYT & BUSINESS PLAN**

8. Normative O&M Expense

In Table No.-154 at page no. 185, the Hon'ble Commission has considered the O&M Expenses as follows:-

Table 154 O&M Expenses as approved by the Commission (Rs. Cr.)

Particulars	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Normative Employee Cost	21.59	23.24	25.29	27.24	29.25
Normative A&G	3.66	3.76	3.85	3.96	4.07
Normative R&M	16.48	17.82	19.53	21.54	23.62
O&M Expenses excluding Terminal, filing & CGRF	41.73	44.81	48.68	52.73	56.93
Terminal Liabilities	1.07	1.21	1.40	1.58	1.79
Petition Filling Fee	0.25	0.25	0.25	0.25	0.25
CGRF Expenses (Rent & Remuneration)	0.83	0.83	0.84	0.85	0.86
Normative-O&M	**43.88**	**47.10**	**51.17**	**55.41**	**59.83**

In this Table the Normative Employee Expense and Normative A&G Expense has not been considered properly and therefore needs revision.

The justification for the same is as below:

Normative Employee Cost for Control Period -

In Table no.126, page no.151 the opening manpower considered by Hon'ble Commission is 181 which is approved for FY2025-26 vide MYT Order dated 24.11.2022 (for last Control Period). The projection for number of manpower for FY2026-27 to FY2030-31 Control Period should be based on actual of base year FY2025-26. We have submitted the category wise actual MOR from FY 2020-21 to expected in FY 2025-26 in a table of reply of query no.11 of additional data reply dated 09.01.2026. The expected closing MOR for FY 2025-26 is 145.

Therefore, we request the Hon'ble commission to approve the actual manpower is 145 as against 181. Due to this difference in actual manpower the growth rate as approved by Hon'ble Commission will get changed.

Approved table of Hon'ble Commission is as below:

Table 126 Manpower approved by the Commission for Control Period (Nos.)

Particulars	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Opening Manpower	181	189	198	210	220
Less: Manpower Superannuating					
Manpower additions	8	9	12	10	10
Closing Manpower during the Year	189	198	210	220	230
Growth Rate (%)	4.42%	4.76%	6.06%	4.76%	4.55%

The Revised table no.126 to be approved by the Commission for Control Period (Nos.)

Revised Table 126 Manpower approved by the Commission for Control Period (Nos)					
Particulars	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Opening Manpower	145	153	162	174	184
Less: Manpower Superannuating					
Manpower additions	8	9	12	10	10
Closing Manpower during the Year	153	162	174	184	194
Growth Rate (%)	5.52%	5.88%	7.41%	5.75%	5.43%

Now by considering this corrected Growth Rate (%) (for existing workforce some growth factor ~4% in employee expense is considered over and above inflation). The Normative Employee Cost is given below for Control Period

Revised Normative Employee Expense for MYT FY 2026-27 to FY 2030-31					
Particulars	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Employee Cost (n-1) Years	20.08	21.85	24.76	28.44	32.19
Inflation Factor	3.12%	3.12%	3.12%	3.12%	3.12%
Growth Factor	5.52%	5.88%	7.41%	5.75%	5.43%
Growth Factor for existing employees over Inflation		4.00%	4.00%	4.00%	4.00%
Total Growth Factor	5.52%	9.88%	11.41%	9.75%	9.43%
Normative Employee cost	**21.85**	**24.76**	**28.44**	**32.19**	**36.32**

Normative A&G Cost for Control Period -

Tata Steel UISL respectfully submits that the Hon'ble Commission has considered the closing normative A&G of FY2025-26 as opening normative A&G for FY2026-27. On this opening normative A&G, the Inflation factor is considered to derive the closing Normative A&G. But in Distribution Tariff Regulation it is given that O&M Expenses for the base year of the Control Period shall be approved by the Commission taking into account the audited accounts of FY2020-21 to FY 2024-25. For business Plan filed by the Licensee, estimates of the actual for the Base Year and prudence check.

In this regard, the Petitioner hereby submits that the Hon'ble Commission to consider the Actual Audited figures of the base year of the Control Period and accordingly approve the A&G Expenses for Control Period.

The extract of Distribution Tariff Regulation, October 2025 is given below:-

Operation and Maintenance Expenses

10.3 Operation and Maintenance (O&M) Expenses shall include:

a) Salaries, wages, pension contribution and other employee costs;

b) Administrative and General Expenses;

c) Repairs and Maintenance Expenses.

10.4 The O&M Expenses for the Base Year of the Control Period shall be approved by the Commission taking into account the audited accounts of FY 2020-21 to FY 2024-25, Business Plan filed by the Licensee, estimates of the actual for the Base Year, prudence check and any other factor considered appropriate by the Commission.

The Actual A&G Expense for the base year FY2025-26 as submitted by the licensee in the petition is Rs.8.52 Cr. And actual Audited figure for FY 2023-24 and FY2024-25 is Rs.8.77Cr and Rs.8.03 Cr respectively.

Considering the above factors the revised A&G Normative Expense for MYT FY 2026-27 to FY 2030-31 is given below:-

Revised Normative A&G Expense for MYT FY 2026-27 to FY 2030-31

Particulars	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
A&G Cost (n-1) Years	8.52	9.10	9.63	10.23	10.81
Inflation Factor	3.12%	3.12%	3.12%	3.12%	3.12%
Growth Factor	3.55%	2.68%	3.01%	2.47%	14.73%
Normative Employee cost	**9.10**	**9.63**	**10.23**	**10.81**	**12.79**

Now considering the revised Employee cost and A&G Expenses the revised table of O&M Expenses is given below:-

Revised Table 154 O&M Expenses to be approved by the Commission (Rs. Cr.)

Particulars	FY2026-27	FY2027-28	FY2028-29	FY2029-30	FY2030-31
Normative Employee Cost	21.85	24.76	28.44	32.19	36.32
Normative A&G	9.10	9.63	10.23	10.81	12.79
Normative R&M	16.48	17.82	19.53	21.54	23.62
O&M Expenses excluding Terminal, filing & CGRF	47.43	52.21	58.21	64.54	72.74
Terminal Liabilities	1.07	1.21	1.4	1.58	1.79
Petition Filling Fee	0.25	0.25	0.25	0.25	0.25
CGRF Expenses (Rent & Remuneration)	0.83	0.83	0.84	0.85	0.86
Normative-O&M	49.58	54.50	60.70	67.22	75.64

9. Cumulative Gap / Surplus

There are 2 submissions in chapter no. 9 Revenue Gap and its treatment.

1) To calculate cumulative Gap / Surplus for FY25, FY26 and FY27, the Hon'ble Commission has calculated on the basis of Compound Interest (CI) whereas in Distribution Tariff Regulation date dated 16th October 2025, it is mentioned as Simple Interest (SI) but in **Table 162 and Table no.163, page no.193** of Tariff order issued on 23.03.2026 it is calculated in Compound Interest.

2) The Hon'ble Commission has considered Interest on Carrying cost on Revenue Gap/(Surplus) created during the year for full year for FY25 and for FY26, whereas it should be considered for half year i.e. (6 months), as the Revenue Gap/(Surplus) is created throughout the financial year, and so, average of the opening and closing should be considered. Refer **Table 162 and Table no.163, page no.193** of Tariff order issued on 23.03.2026.

6. PRAYER

1. In view of the aforesaid mentioned facts, the petitioner most respectfully prays the Hon'ble Commission to:

(a) Review and modify the Tata Steel UISL Tariff Order dated 23.03.2026 on True-up of FY2024-25, APR of 2025-26 and Business Plan and MYT for Control Period FY 2026-27 to FY 2030-31; to the extent stated by the petitioner in the present review petition; and

(b) Condone any inadvertent omissions/errors/shortcomings and permit Tata Steel UISL to add/change/modify/alter this filing and make further submissions as may be required at a future date.

BY THE APPLICANT THROUGH

Authorized Signatory
Tata Steel Utilities and Infrastructure Services Limited,
Jamshedpur
20th April 2026.

BEFORE HON'BLE JHARKHAND STATE ELECTRICITY REGULATORY COMMISSION AT RANCHI

VAKALATNAMA FOR

No. of 2026

Appellant / Petitioner

Versus

Respondent / Opp. Party

Know all men by these presents that by this Vakalatnama.

I / We

Authorised Signatory
TATA STEEL UTILITIES AND
INFRASTRUCTURE SERVICES LTD.

Do hereby

Appoint the advocates noted below in the margin or any of them as my/Our lawful Advocate in the above-mentioned case for appearing in conducting and arguing the same, for depositing or withdrawing any money in connection therewith, for putting in paper, petition, act on my/our behalf for filing or taking back any document or withdrawing suit or an appeal with permission to institute fresh suit etc., and for doing all act that be necessary to be done in connection with the said case. I/we further say that any act done by my/our said Advocate or any one of them after accepting this Vakalatnama shall be considered as my/our true and lawful act.

1.
2.
3.
4.

To the above effect I/ we execute this Vakalatnama.

Date – 20/04/2026

Annexure – 1

Content of Tata Steel UISL petition dated 28.11.2025 -

Details of contents of Normative A& G Expenses filed for True up FY25 -

Relevant part of TSUISL Petition is reproduced below.

2.5.15 Normative A&G Expenses: The normative A&G expenses are allowed with inflation factor over previous year approved figures.

2.5.16 In the method of normative A&G expense approval, the growth factor is not considered by the Hon'ble Commission. The petitioner humbly submits that with the increase in area of operations, A&G cost has also increased.

2.5.17 During the Business Plan order, the A&G expense was fixed based on the actual A&G expense for the period FY 2015-16 to FY 2019-20. The average of the past five years actual audited expense from FY 2015-16 to FY 2019-20 was considered for deriving normative A&G expense for FY 2017-18.

2.5.18 The average of such expense was escalated twice with the inflation of the respective years to arrive the normative A&G expense for the base year FY 2019-20.

2.5.19 The base year expenses so calculated are then escalated twice with inflation factor of the respective years to arrive at the Normative A&G expense for FY 2021-22 and subsequent years normative A&G Expense has been arrived escalating with inflation factor of 3.47% (i.e. Average of 5-year inflation factor of FY 2015-16 to FY 2019-20) of each year of the control period.

2.5.20 The petitioner submits the above computation does not include the A&G expenses arising out of expansion of the network, area of operation, growth in number of consumers.

2.5.21 As business grows and network base increase, number of consumers increases, number of offices to cater to the need of the consumer increases, requirement of vehicle increases, security deployment increases; therefore, normative A&G expense should also consider the factor of Load growth and the numbers of areas of operations.

2.5.22 Because of not considering load growth and area of operations, the normative A&G expense computed is always lower than the actual legitimate expense of TATA Steel UISL.

2.5.23 As the normative computation of A&G expense is based on the operation area and consumer base on FY 2017-18; No A&G expense is considered for increase in area of operation beyond FY 2017-18. This part needs to be allowed separately.

2.5.24 Unlike other distribution licensees where the area of operation and network does not expand, TATA Steel UISL being the second distribution licensee its area of operation and network is increasing year after year, but the current normative A&G covers area served upto FY 2017-18 only.

2.5.25 The addition of consumers, growth and new area covered after FY 2017-18 is given below for the perusal of the Hon'ble commission:

Table 1: Infrastructure details of TATA Steel UISL

Financial Year	Nos. of consumers	Connected Load (MVA)	Sales (MU)	Nos. of substation locations	Nos. of Distribution Transformer	Areas covered (km2)	Yearly Increase in Areas (%)	Normative A&G Expenses approved in T.O. (Rs. Cr.)	Actual A&G expenses (Rs. Cr.)
A	B	C	D	E	F	G	H	I	J
2016-17	2391	178.28	481.48		164	47.74		2.45	3.3
2017-18	3349	206.33	583.08		170	53.31	11.67%	2.52	2.65
2018-19	4381	232.60	709.30	(1) Phase -4 (2)Seraikela (3) Large Sector	201	56.55	6.08%	2.65	4.37
2019-20	5630	257.63	582.81	Phase-6	237	62.34	10.24%	2.78	4.28
2020-21	6376	280.31	627.04	Birbans	250	65.32	4.78%	2.89	5.56
2021-22	7090	294.78	828.68		268	74.02	13.32%	3.10	5.07
2022-23	7727	317.02	985.72	EMC	293	78.72	6.35%	3.31	6.27
2023-24	8792	342.09	1088.40		308	106.33	35%	3.37	8.78
2024-25	9,657	358.65	1,117.46	Additional power transformer in phase 7	324	114.20	7.40%	3.57	8.03

*Note: Approved value of Normative A&G expense for FY 2024-25 is taken for APR year from the tariff order issued on 28.3.2025

2.5.26 From the above table, the Hon'ble commission may appreciate that the area of operation has doubled and therefore the A&G expense also needs to be allowed equally for the new area of operations.

2.5.27 The Petitioner further submits that allowing normative A&G expenses with mere inflation deprives the licensee of legitimate claim with respect to growth in consumer load, network, and area of operations. As the business grows, network base increases, number of consumer increases, no. of employee increases; A&G expenses will also increase proportionately. Accordingly, Petitioner has calculated normative approved value of A&G expenses of FY 2024-25, as double of normative approved value of A&G expenses of FY 2017-18 with the actual Inflations from FY 2018-19 till FY 2024-25.

2.5.28 The petitioner thus submits the calculation of normative A&G expenses of FY 2024-25 accordingly, in the table given below:

Table 2: Derived Normative A&G expense with inflation

Particulars	Claimed
Normative A&G expense approved for FY 2017-18 excluding petition filing fees and CGRF expenses	2.52
FY19 inflation factor	4.92%
FY20 inflation factor	4.91%
FY21 inflation factor	4.14%
FY22 inflation factor	6.93%
FY23 inflation factor	6.87%
FY24 inflation factor	3.27%
FY25 inflation factor	3.12%
Normative A&G expense approved for FY 2017-18 adjusted to inflation factors of FY 19 to FY 25	3.515
Normative A&G expense of FY 25 considering 2 times of operation & maintenance over FY 2017-18	7.031

2.5.29 The petitioner requests the Hon'ble Commission to kindly approve the Normative A&G expense linked to Inflation of 3.12% and Load Growth Factor of 4.84%. Considering the actual CGRF Expense and Petition & Other Filing fees for FY 2024-25, the total Normative A&G Expenses for FY 2024-25 comes out to be Rs. 8.61 Cr. The detailed computation of Normative A&G Expenses is tabulated below as-

Table 3: Computation of Normative A&G expenses for FY 2024-25

Sr. No.	Particulars	Formula	Normative Estimates Approved in T.O. 26.06.2024 (APR) (in MU)	Claimed (in Rs. Cr.)
1	Total A&G Expenses for (n-1) year	A	3.37	7.03
2	Add: Inflation factor (in %)	B	5.84%	3.12%
3	Sub-total	C	3.57	7.25
4	Add: Load Growth Factor (in %)	D	0%	4.84%
5	Normative A&G Expenses	E	3.57	7.60
6	Add: CGRF Expenses	F	0.27	0.75
7	Add: Petition & other filing fees to JSERC	G	0.15	0.26
8	Normative A&G Expenses including CCGRF expenses and Petition & other filing expenses	H= E+F+G	3.99	8.61

2.5.30 The petitioner humbly submits that the area of operation post 2017-18 has increased by two times; to serve additional consumer base which has increased from 3,349 in FY 2017-18 to 9,657 to FY 2024-25. Accordingly, the energy sales have increased from 583 MU to 1,117.46 MU. The petitioner humbly submits that the increment in operation of the petitioner post FY 2017-18, the petitioner has considered the opening A&G expense for FY 2024-25 as two times of the approved normative A&G expense plus inflation from FY19 to FY23. Hence, the petitioner requests the Hon'ble Commission to kindly consider the above submissions and approve the Normative A&G expense of Rs. 8.61 Cr.

2.5.31 The Petitioner further submits that several State Commissions have considered the adjustment on account of load and infrastructure growth in A&G expenses. To name a few, the Regulators of the states of Kerala, Karnataka, Bihar, Uttarakhand and Assam allows the A&G expenses also on load and infrastructure growth in A&G Expenses. Following table represents the regulations pertaining to A&G expenses for the states mentioned below:

Table 4: Comparative analysis of Regulation on A&G for other states

SERC	A&G Regulation	Remarks
KERC	(1+Consumer growth rate + inflation rate – efficiency factor)* O&M expenses for the base year	• KERC factors in the consumer growth rate along with the inflation rate to allow normative A&G expenses
KSERC	Employee and A&G Expenses (combined) are based on: • Number of Consumers • Number of Distribution Transformer • Length of HT Line • Energy Sales • YoY Inflation during the Control Period	• KSERC considers load growth as well as addition of Infrastructure for determination of A&G Expenses • KSERC also considers Annual Inflation for A&G Expenses
BERC	Combination of A&G expense per personnel and A&G expense per 1000 consumers for A&G expenses	• BERC consider combination of employees growth and consumer growth to determined A&G expenses
UERC	A&Gn = (A&Gn-1) x (1+WPIinflation) + Provision Where, • A&Gn – A&G expenses for nth year	• UERC consider the impact of inflation for A&G Expenses • UERC also provides the provision for new

SERC	A&G Regulation	Remarks
	• A&Gn-1 – A&G expenses for (n-1)th year • WPI – Wholesale Price Inflation	initiatives or other one-time expenses
AERC	A&Gn = (A&Gn-1) x (1+WPIinflation) + Provision Where, • A&Gn – A&G expenses for nth year • A&Gn-1 – A&G expenses for (n-1)th year • WPI – Wholesale Price Inflation	• AERC consider the impact of inflation for A&G Expenses • AERC also provides the provision for new initiatives or other one-time expenses

The Secretary,
Jharkhand State Electricity Regulatory Commission
1st Floor, Jharkhand State Housing Board Old Building
Harmu Housing Colony, Ranchi – 834002

PSD/PSK/147/ 2026-27
09th June 2026

Interlocutory application for Petition to Hon'ble Jharkhand State Electricity Regulatory Commission with case no. 13 of 2026 for Review of Tariff Order issued on 23rd March 2026 for Tata Steel Utilities and Infrastructure Services Limited (TSUISL).

Dear Sir,

Please find enclosed herewith the Interlocutory application for submission to the Hon'ble Commission with the petition for Review of the certain elements of Tariff order issued on 23rd March 2026 for Tata Steel Utilities and Infrastructure Services Limited filed reference case no. 13 of 2026.

Through this application, TSUISL would like to submit an additional point for Review of TSUISL Order dated 23.03.2026, related with Revenue at proposed tariff for FY 2026-27.

The application is duly signed along with the affidavit. It is submitted in one original and three copies.

We request the Hon'ble Commission to kindly accept the same and oblige.

Thanking You,
Yours faithfully,

Pallav

Chief Divisional Manager
Legal Tata Steel UISL

TATA STEEL UTILITIES AND INFRASTRUCTURE SERVICES LIMITED
(Formerly Jamshedpur Utilities & Services Company Limited)
Registered Office Sakchi Boulevard Road Northern Town Bistupur Jamshedpur 831 001 India
Tel 91 657 6652101 Fax 91 657 2424219
Corporate Identity Number U45200JH2003PLC010315
Website www.tatasteeluisl.com

BEFORE THE JHARKHAND STATE ELECTRICITY REGULATORY COMMISSION, AT RANCHI

Review Case No...13 of 2026

IN

Case (Tariff) No. 8 of 2025

IN THE MATTER OF:

Review of Order dated 23.03.2026 passed by this Hon'ble Commission in Case (Tariff) No. 8 of 2025 for True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Aggregate Revenue Requirement & Tariff for FY 2026-27 concerning the distribution tariff of Tata Steel Utilities and Infrastructure Services Ltd. for the licensed area of Seraikela- kharsawan.

AND

IN THE MATTER OF:

Tata Steel Utilities and Infrastructure Services Ltd., an existing company within the meaning of the Companies Act, 2013 and having its registered office at Northern Town, Bistupur, Jamshedpur, and having one of its principal place of business in the town of Jamshedpur, District East Singhbhum, within the state of Jharkhand and represented by its duly constituted attorney, Mr J P Pallav, Chief Divisional Manager, Legal having its office at Legal department, Tata Steel Utilities and Infrastructure Services Ltd. Northern Town Bistupur Jamshedpur, having email id: jai.pallav@tatasteel.com.

...... Review Petitioner

AFFIDAVIT VERIFYING PETITION

I, Jai Pushpit Pallav, son of Shri J P N Das, aged 50 years residing at Flat no. C – 5/3, Eden Park, Bhatia Basti, PO & PS – Kadma, East Singhbhum, Jharkhand - 831005 do hereby solemnly affirm and state as follows:

1. That I am working as Chief Divisional Manager (Legal) in the office of the petitioner and am duly authorised by the petitioner to swear this affidavit.
2. That I solemnly affirm at Jamshedpur on this day of 8th June'26 That
   a. The contents of the above petition are true to my knowledge and no part of it is false to the best of my knowledge and believe and no material has been concealed there from.
   b. That the statements made in paragraphs below of the petition are true to my knowledge and are based on information derived from the records of the case which I believe to be true and rest of the paragraphs are by way of submissions.

Pallav

DEPONENT

VERIFICATION

I, Jai Pushpit Pallav, solemnly affirm that the contents of above affidavit are true to the best of my knowledge derived from the records of the case and nothing has been concealed there from.

Verified at Jamshedpur on this 8th day of June, 2026.

Pallav

DEPONENT

Signed / Put L. T. I.
In my Presence
8.6.26
Advocate
Date......................

PRAMOD KR. BHAGAT NOTARY REG.NO. 2842 (J) JAMSHEDPUR INDIA EAST SINGHBHUM GOVT. OF JHARKHAND

FIFTEEN RUPEES ADVOCATE WELFARE FUND JHARKHAND

बीस रुपये TWENTY RUPEES INDIA Rs.20

08/6/26

PRAMOD KUMAR BHAGAT
NOTARY PUBLIC
East Singhbhum, Reg. No.2842 (J)
Govt. of Jharkhand, JSR.(INDIA)

PRAMOD KR. BHAGAT NOTARY REG.NO. 2842 (J) JAMSHEDPUR INDIA EAST SINGHBHUM GOVT. OF JHARKHAND

08/6/26

BEFORE THE JHARKHAND STATE ELECTRICITY REGULATORY COMMISSION AT RANCHI
[REVIEW JURISDICTION]

CASE NO. 13 of 2026
IN
CASE (Tariff) No. 8 of 2025

IN THE MATTER OF: Review of Order dated 23.03.2025 passed by this Hon'ble Commission in Case (Tariff) No. 8 of 2025 for True up for FY 2024-25, Annual Performance Review for FY 2025-26 and Aggregate Revenue Requirement & Tariff for FY 2026-27 concerning the distribution tariff of Tata Steel Utilities and Infrastructure Services Ltd. for the licensed area of Seraikela- Kharsawan.

IN THE MATTER OF:
Tata Steel Utilities and Infrastructure Services Ltd., an existing company within the meaning of the Companies Act, 2013 and having its registered office at Northern Town, Bistupur, Jamshedpur, and having one of its principal place of business in the town of Jamshedpur, District East Singhbhum, within the state of Jharkhand and represented by its duly constituted attorney, Mr Jai Pushpit Pallav, Chief Divisional Manager, Legal having its office at Legal department, Tata Steel Utilities and Infrastructure Services Ltd. Northern Town Bistupur Jamshedpur, having email id: jai.pallav@tatasteel.com.

...... Review Petitioner

REVIEW PETITION UNDER SECTION 94 (1)(f) OF THE ELECTRICITY ACT, 2003 READ WITH REGULATION 41 (CHAPTER V) OF THE JHARKHAND STATE ELECTRICITY REGULATORY COMMISSION (CONDUCT OF BUSINESS) REGULATIONS 2024 AND READ WITH ORDER 47 RULE 1 OF THE CIVIL PROCEDURE CODE, 1908

MOST RESPECTFULLY SHOWETH:

1. That the Petitioner is engaged in the business of distribution of electricity in the district of Seraikela-kharsawan of Jharkhand in terms of distribution license granted by the Hon'ble Commission.
2. That the Petitioner had filed a petition dated 28th November 2025 which was registered as Case (Tariff) No. 8 of 2025 with respect to the approval of True Up of FY2024-25, Annual Performance Review for FY 2025-26 and Annual Revenue Requirement & Tariff for FY 2026-27.

3. That after hearing all the concerned parties and the stakeholders, the Hon'ble Commission was pleased to pass its order dated 23.03.2026 vide which abovementioned issues concerning approval of True Up of FY2024-25, Annual Performance Review for FY 2025-26 and Annual Revenue Requirement & Tariff for FY 2026-27 have been approved. The Petitioner's True UP order for FY 2024-25 passed in consideration of the framework laid down in Jharkhand State Electricity Regulatory Commission (Terms and Conditions for Determination of Distribution Tariff) Regulations, 2020, and data submitted by TSUISL vide TSUISL Petitions (True UP FY 2024-25 Petition dated 28.11.2025).

4. That on *prima facie* reading of the Impugned Order dated 23.03.2026, the Petitioner has observed that the said order has been passed contrary to the facts stated for few items, and the petitioner has filed a Review petition for the same vide Review petition dated 20.04.2026.

5. That in this regard the petitioner most respectfully submits to include one more point as addendum with the Review petition filed dated 20.04.2026.
   Issue – Estimated Revenue from sale with revised tariff for FY 2026-27.

6. It is submitted that in addition to the Powers to Review under Section 94 of the Electricity Act, 2003 read with Order 47 Rule 1 CPC, the JSERC Conduct of Business Regulation 2024 - chapter V Regulation 41 notified by the Hon'ble Commission provides for rectification of the clerical or arithmetical errors of the Tariff order, inter alia, as under

   41: REVIEW OF THE DECISIONS, DIRECTIONS AND ORDERS

   41.1 The Commission may at any time, on its own motion, or on an application of any of the person(s) or parties concerned, within 30 days of the making of such decision, directions or order, review such decision, directions or orders and pass such appropriate orders as the Commission deem fit.

   Provided that power to review by the Commission on its own motion under this clause may be exercised only for correction of clerical or arithmetical mistakes arising from any accidental slip or omission.

   41.2 An application for such review shall be filed in the same manner as a petition under Chapter II of these Regulations.

   41.3 The application shall be accompanied by such fee, if any, as may be prescribed by the Commission.

The grounds of review are detailed hereunder.

7. The Tariff order released by the Hon'ble Commission should provide both Revenue at existing tariff and Revenue at proposed tariff. The revenue at proposed tariff is used to calculate the Average Billing Rate which in turn calculate the FPPAS to be levied to consumers every month.

8. We would like to humbly submit that, while the Hon'ble Commission has provided Revenue at existing tariff for FY2026-27, it has not provided Revenue at Proposed tariff for FY2026-27. The revenue from sale with existing tariff is mentioned as Rs. 671.42 crs. in table no. 160, page no. 190 of the Order dated 23.03.2026, which is reproduced below.

8.113 The Commission has approved the ARR for FY 2026-27 based on the components approved in this Order. The following table summarises the Gap/(Surplus) for FY 2026-27 as existing tariff.

Table 160 Gap/(Surplus) at existing tariff as approved by the Commission (Rs. Crore)

Particulars	FY 2026-27
	Approved
Annual Revenue Requirement	832.66
Revenue from Sales at Existing Tariff	671.42
Revenue Gap/(Surplus)	**161.24**

9. The total sales as approved by the Hon'ble Commission for FY2026-27 is 1214.13 MUs as given in table no. 104 page no. 120 of the TSUISL Order dated 23.03.2026. From this value of annual sales projected, and revenue from existing tariff of Rs. 671.42 cr. ABR on existing tariff can be derived. Thus, ABR from existing tariff is available for FY 2026-27, but ABR at revised tariff cannot be derived, as the Revenue from sale at revised tariff is not approved for FY 2026-27.

10. The petitioner requests the Hon'ble Commission to provide estimated projected revenue from sale on revised tariff of TSUISL for FY 2026-27. This shall help us in deriving the approved ABR for FY 2026-27. This Approved ABR shall be used to calculate monthly FPPPA amount applicable for consumers.

11. In absence of the Revenue from revised tariff, we have calculated it based on the revised tariff which is Rs 693.97 crs. This value is being used for calculating FPPPA charges to be levied to the consumer. The calculation is being annexed as **Annexure-1** and the spreadsheet of the same is being attached along with this addendum for reference and perusal.

Prayer

In view of the aforesaid mentioned facts, the petitioner most respectfully prays the Hon'ble Commission to:

(a) Approved the revenue at revised tariff for FY2026-27 as Rs 693.97 crs after prudence check.

(b) Condone any inadvertent omissions/errors/shortcomings and permit TSUISL to add/change/modify/alter this filing and make further submissions as may be required at a future date.

And pass any other order as may be deemed fit in consideration of submissions and prayer made herein.

BY THE APPLICANT THROUGH

Pallavi

Authorized Signatory
Tata Steel Utilities and Infrastructure Services Ltd., Jamshedpur
Date – 08.06.2026

Annexure 1

FY 2026-27 (Revenue At Approved Tariff)

Consumer Category	Number of Consumers	Connected Load (in KW/HP/KVA)	Unit	Conversion factor	Connected Load (in KVA)	Sales (kWH)	Sales (kVAH)	Fixed Charges Units	Fixed Charges/Demand Charges as per T.O. 28.03.2025	Energy Charge Units	Energy Charge as per T.O. 28.03.2025	Energy Charge (in Rs. Cr.)	Fixed Charge (in Rs. Cr.)	FPPPA (in Rs. Cr.)	LF Rebate (in Rs. Cr.)	Voltage Rebate (in Rs. Cr.)	Early Rebate (in Rs. Cr.)	Digital Rebate (in Rs. Cr.)	Realisation	Revenue per unit
Domestic Services (DS)	**9,377**	**74,740**			**74,740**	**56**	**15**					**18.96**	**1.53**		**0.00**	**0.00**	**-0.09**	**0.00**	**20.39**	**3.63**
Domestic Services - Rural	**1,104**	3,136	KW	0.85	3,690	3		Rs/Conn/mth	45.00	Rs/kWh	3.06	0.84	0.06		0.00	0.00	0.00	0.00	0.90	3.26
Domestic Services - Urban	8,238	52,863	KW	0.85	62,192	38		Rs/Conn/mth	80.00	Rs/kWh	3.40	12.99	0.79		0.00	0.00	-0.07	0.00	13.71	3.59
Domestic Services - HT	35	8,770	KVA	0.99	8,859	15	15	Rs/kVA/mth	80.00	Rs/kVAh	3.35	5.12	0.68		0.00	0.00	-0.02	0.00	5.78	3.82
Commercial Services (Non Domestic)	**1,574**	**16,496**			**16,631**	**17**						**6.87**	**0.19**		0.00	0.00	-0.03	0.00	**7.04**	**4.21**
Commercial Services - Rural	57	704	KW	0.85	828	1	-	Rs/kW/mth	80.00	Rs/kWh	3.10	0.24	0.01		0.00	0.00	0.00	0.00	0.24	3.16
DSRU-CS5KW	105	348	KW	0.85	410	0	-	Rs/Conn/mth	45.00	Rs/kWh	3.06	0.09	0.01		0.00	0.00	0.00	0.00	0.09	3.23
Commercial Services - Urban	524	10,821	KW	0.85	12,731	14	-	Rs/kW/mth	155.00	Rs/kWh	4.30	5.83	0.10		0.00	0.00	-0.03	0.00	5.90	4.35
DSUR-CS5KW	888	2,290	KW	0.86	2,663	2	-	Rs/Conn/mth	80.00	Rs/kWh	3.40	0.71	0.09		0.00	0.00	0.00	0.00	0.80	3.79
Low Tension Industrial Services (LTIS)	**351**	**19,312**	KVA	1	19,312	**24**	24	**Rs/kVA/mth**	155.00	Rs/kVAh	4.70	11.47	2.87		0.00	0.00	-0.06	0.00	**14.28**	**5.85**
High Tension Services (HTS)	**367**	**2,86,826**			**2,86,826**	**1,117**	**1,153**					**593.98**	**97.75**		**-18.90**	**-12.55**	**-8.13**	**0.00**	**652.16**	**5.84**
HTS-11 KV	**305**	1,02,970	KVA	0.94	1,09,543	321	341	Rs/kVA/mth	355.00	Rs/kVAh	5.15	175.74	37.33		-2.73	0.00	-1.08	0.00	209.26	6.52
HTS-33 KV	**62**	1,73,738	KVA	0.98	1,77,284	796	812	Rs/kVA/mth	355.00	Rs/kVAh	5.15	418.25	60.42		-16.17	-12.55	-7.06	0.00	442.90	5.45
Street Lights	**2**	**42**	kW	0.85	49	**0.12**	-		65.00	Rs/kWh	5.50	0.03	0.00		0.00	0.00	0.00	0.00	0.03	2.91
Temporary Services	**30**	**281**	kW	0.85	330	**0.12**	0	Rs/kW/mth	232.50	Rs/kWh	4.98	0.03	0.04		0.00	0.00	0.00	0.00	0.07	5.81
Total	**11,701**	**3,97,696**			**3,97,888**	**1,214**	**1,209**					**631.35**	**102.39**		**-18.90**	**-12.55**	**-8.32**	**-**	**693.97**	**5.72**