

**PUNJAB STATE ELECTRICITY REGULATORY COMMISSION  
SCO NO. 220-221, SECTOR 34-A, CHANDIGARH**

**Petition No. 35 of 2013  
Date of Order: 30.08.2013**

In the matter of: Petition under Clause 64 of PSERC Conduct of Business Regulations, 2005 read with Section 94 (f) of the Electricity Act 2003 for reviewing the tariff order dated 10.04.2013, for the year 2013-14, passed in Petition No.71 of 2012, in the matter of Annual Revenue Requirement filed by the Punjab State Power Corporation Limited for financial year 2013-14 by this Commission.

AND

In the matter of: PHD Chamber of Commerce and Industry, PHD House, Sector 31-A, Chandigarh through its authorized representative Shri Dalip Sharma, Regional Director, PHD Chamber of Commerce and Industry, PHD House, Sector 31-A, Chandigarh.

Versus

Punjab State Power Corporation Limited, The Mall,  
Patiala

Present: Smt.Romila Dubey, Chairperson  
Shri Virinder Singh, Member  
Shri Gurinder Jit Singh, Member

**ORDER**

PHD Chamber of Commerce and Industry, PHD House, Chandigarh (the petitioner) has filed this Review Petition under Regulation 64 of Punjab State Electricity Regulatory Commission (Conduct of Business) Regulations, 2005 read with Section 94 (1) (f) of the Electricity Act, 2003 for reviewing the Tariff Order dated 10.04.2013 for Punjab State Power Corporation Limited (PSPCL – respondent) for FY 2013-14 passed in Petition No.71 of 2012. The petitioner has submitted that there are multifarious errors in the Tariff Order

dated 10.04.2013 and these errors are apparent on the record due to which it is required to be reviewed on the following issues :-

#### **A Return on Equity**

The petitioner has made following submissions with regard to this issue:

1. It is evident from Balance Sheets as on 16.04.2010 for the then PSEB and now PSPCL/PSTCL, the equity of Rs.2946.11 crore out of GoP funds of Rs.3583.46 crore (equity Rs.2946.11 crore and RBI Bonds Rs.637.35 crore as per Schedule 33 of the Balance Sheet) and Contributions, Grants & Subsidies of Rs.3741.35 crore (As per Schedule 34) have been clubbed together in the new Balance Sheet under the heading equity of Rs.6687.26 crore.
2. Consumer Contributions, grants and subsidies amounting to Rs.3741.34 crore has been adjusted in the GoP Equity through book adjustment without any cash flow from GoP.
3. The Respondent Corporation had been claiming depreciation on the total fixed assets including those created out of Consumer Contributions and Subsidies/grants received from various sources. In the past also the depreciation was being allowed by the Commission as if the assets created out of Consumer Contributions and subsidies & grants were of the utility. As the Respondent Corporation has already been benefited through the receipt of depreciation, as such, it can not be allowed ROE on this amount.
4. Consumer Contributions, Grants & subsidies are given by the consumers/Concerned Departments and received by the Respondent Corporation with the explicit understanding that these are neither returnable nor any interest/return is payable by the Licensee on these amounts. Therefore, the amount of Consumer Contributions and subsidies & grants for which Licensee has no liability does not qualify for ROE as per Regulations 25 (4).
5. The revision of equity amount by including Consumer Contribution in equity and passing on the burden to consumers is double blow to consumers. First the consumers deposit the amount with PSPCL for

laying transmission lines and bays, etc., at their own cost and then the assets so created with consumers investments are taken over by Respondent – PSPCL for routine & breakdown maintenance (Charges of which are also borne by the consumer), and it becomes the asset of the PSPCL. Thereafter, the cost of asset is now being treated as equity and the consumer has to pay for ROE and also bear the annual depreciation both through tariffs. Thus, in a way consumer is being asked to fund the asset, pay for its maintenance, pay for ROE and depreciation through tariff and forget about it as after the consumer surrenders the connections, it can not get back the asset being the property of PSPCL. It is against the law of equity and justice as well as fair play and misuse of the dominant position of the Respondent Corporation.

6. The assets created with the subsidy/grants received from various agencies have also been accounted in the accounts of the Utility.

The petitioner has prayed for a review on return on equity and pleaded that excess amount allowed on account of enhanced equity may be disallowed as assets created out of consumer contribution has already been claimed by Utility through the receipt of depreciation.

## **B Cross-subsidization of Agriculture Power Category**

The submissions of the petitioner on this aspect is summed up as under:-

The petitioner has raised the issue of cross subsidization of agriculture power category and has mentioned that the increase for AP tariff is only 7 paise/unit i.e. from 418 to 425 paise/unit. AP tariff was  $418+16=434$  paise/unit as fuel cost adjustment of 16 paise/unit was also payable. The new tariff of 425 paise is inclusive of FCA and there is virtually decrease of 9 paise/unit for agriculture. The increase in case of LS industry is from 561 to 633 paise/unit i.e. 72 paise increase. Whereas cross subsidization of AP has increased from (-) 17.68% to (-) 22.97%, the cross subsidization of LS category has increased from (+) 14.86% to (+) 18.49%, thereby increasing the cross subsidization of AP category beyond the norms laid down in National Tariff Policy, which the

Commission was following so far. The Commission has not determined the tariff of different categories on the basis of combined average cost of supply as per its observations in Tariff Order for FY 2012-13.

The petitioner has invited the attention of the Commission to the 3<sup>rd</sup> proviso of Section 42 (2) of the Electricity Act, 2003, which provides that such surcharge and cross subsidies shall be progressively reduced and eliminated in the manner as may be specified by the State Commission. Thus, it is the sacred duty of State Commission to reduce the cross subsidy progressively, but the Commission has acted contrary to it.

The petitioner has prayed for reviewing the Tariff Order and increase the AP tariff proportionately to reduce cross subsidization of Industry and AP from the level of the last year and to progressively reflect the combined average cost of supply as per regulations of the Commission.

### **C Reduction of Non-tariff Income**

The petitioner has submitted that :

1. In the past tariff orders, such exclusion was never made and estimated income from wheeling charges etc., were always considered. It is also submitted that whole of ARR and TO (Tariff Order) for the ensuing year is based on estimations and pre-actual/actual are automatically taken into consideration during true up exercise.
2. The Regulation 34 of PSERC (Terms and Conditions for Determination of Tariff) Regulations, 2005 as amended from time to time have been provided as under for kind consideration of this Commission :-

“34: Following components of income shall be treated as non-tariff income for the generating company or the licensee(s) as applicable

- Meter/metering equipment/service line rentals.
- .....
- Income from open access charges i.e. application fee, cross subsidy surcharge, additional surcharge, transmission and/or wheeling charges, scheduling charges etc.”

3. It is also seen that for the year 2012-13, the Commission has considered the wheeling charges as projected by the Respondent Corporation and same have not been treated as infirm income, though this also includes the projected wheeling charges for six months.

The petitioner prayed for review of the Order by the Commission.

#### **D Peak Load Exemption Charges**

The petitioner has submitted in this regard as under :-

The Commission has allowed ToD tariff to the LS industry in winter months in the Tariff Order. The Petitioner agreed with the concession given to the LS consumers, but has pointed out that PSPCL was already surplus in power during night hours of the six months of winter season and was either surrendering its share of power in central sector generating stations or backing down its own thermal plants. This was a losing proposition and with the proposed ToD tariff (Rebate of Rs.1/- per unit for power consumed during 10 PM to 06 AM), PSPCL will get assured consumer base and handsome gain in the process as the sale will fetch around Rs.5.33 per unit, whereas by backing down/surrendering the central share, it was saving only coal cost of about Rs.2 per unit.

The Commission has simply relied upon the figures given by PSPCL (that the loss on account of ToD will be Rs.129 crore and after accounting for 10% increase in load, the loss will reduce to Rs.108 crore) and probably has not validated the data given by it.

The Commission, in the Tariff Order, has made the alleged loss, good, on account of ToD tariff, by increasing the PLEC charges by 50%. While reviewing the rates of PLEC, the Commission should have obtained the data with regard to position of congestion in the distribution system in the winter months as there is drastic fall in demand in winter months. The petitioner has submitted that during summer/paddy months, the maximum demand is 11520 MW and in winter months, the maximum demand is 5676 MW. Therefore, claim of PSPCL that there is congestion in winter is totally wrong and false.

The petitioner has brought out that for continuous process industry, the Commission, in the Tariff Order for FY 2012-13, imposed 10 paise/unit as

continuous process charge. Now, in Tariff Order FY 2013-14, the Commission, narrating the same peculiar circumstances, has increased the peak load exemption charges. Thus, for the same cause, the continuous process industry is being penalized twice.

The petitioner while raising the issue of increasing the PLEC charges by 50%, has submitted that there is no justified vision in imposing peak load restrictions during winter months when PSPCL is neither short of power nor there is any constraint on the transmission/distribution capacity, and has prayed for withdrawal of total PLEC during winter months and increase of PLEC in summer months by delinking it from ToD tariff, or the Commission may reconsider the whole issue of PLEC in view of the observations of consumers as discussed under para 5.4.3 of the Tariff Order for FY 2013-14.

#### **E Cost of Supply**

The submissions of the petitioner in this regard are summed as under:-

The petitioner has raised the issue of Cost of Supply to various categories of consumers particularly 66 kV supply consumers. Whereas the cost of supply from 66 kV has always been lower than AP, 11 kV LS and MS categories, the difference being Rs.0.88, Rs.1.61 and Rs.0.56 respectively, but the Commission has allowed marginal relief of 20 paise/unit. The Commission has not followed its own decision in para 5.2.10 of Tariff Order for FY 2013-14. The increase in tariff of above stated categories is not in line with Cost of Supply worked out by the Commission itself. The Cost of Supply is minimum for 66 kV consumers from amongst the above stated categories in the past and the situation was identical on 1.4.2010 when the voltage rebate was withdrawn. Therefore, the Commission should allow the rebate with effect from 1.4.2010 in line with the Cost of Supply.

2. The petition was admitted vide Order dated 14.06.2013. Government of Punjab, Department of Power was made a respondent alongwith PSPCL. The respondents were directed to file reply by 16.07.2013.

PSPCL filed joint reply to this Review Petition vide memo No.4530 dated 12.07.2013 on behalf of PSPCL and Government of Punjab (GoP), with a

copy to the petitioner. The petitioner filed rejoinder dated 27.07.2013 to the joint reply of the PSPCL and GoP. The issue-wise submissions of PSPCL and GoP in their joint reply are summed up as under :-

**A Return on Equity**

PSPCL and GoP have stated that the Commission has only taken the value in terms of Statutory Transfer Scheme notified by GoP under section 131 of the Electricity Act, 2003. PSPCL stated that the scope of review petition is very limited and cannot be used by the petitioner as an appeal in disguise. The conscious decision taken by the Commission in the Tariff Order cannot be subject matter of a review petition. The power of review is to be exercised by the Commission in terms of Section 94 of the Electricity Act, 2003 which states as under:

*“94. Power of Appropriate Commission: --- (1) The Appropriate Commission shall, for the purposes of any inquiry or proceedings under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908(5 of 1908) in respect of the following matters, namely:-*

- (a) Summoning and enforcing the attendance of any person and examining him on oath;*
- (b) Discovery and production of any document or other material object producible as evidence;*
- (c) Receiving evidence on affidavits;*
- (d) Requisitioning of any public record;*
- (e) Issuing commission for the examination of witnesses;*
- (f) Reviewing its decisions, directions and orders;*
- (g) any other matter which may be prescribed.*

*.....”*

Section 114 and Order 47 of the Code of Civil Procedure, 1908 deal with filing of Review Petition, Section 114 reads as under:-

*“114.Review. - Subject as aforesaid, any person considering himself aggrieved-*

*(a) by a decree or order from which an appeal is allowed by this Code but from which no appeal has been preferred,*

*(b) by a decree or order from which no appeal is allowed by this Code,*

*or*

*(c) by a decision on a reference from a Court of Small Causes,  
May apply for a review of judgment to the Court which passed the decree or  
made the order, and the Court may make such order thereon as it thinks fit.*

Order 47 rules 1 & 2 read as under:-

*“1.Application for review of judgment.- (1) Any person considering himself  
aggrieved.-*

*(a) by a decree or order from which an appeal is allowed, but from which  
no appeal has been preferred,*

*(b) by a decree or order from which no appeal is allowed, or*

*(c) by a decision on a reference from a Court of Small Causes,  
and who, from the discovery of new and important matter or evidence  
which, after the exercise of due diligence, was not within his knowledge  
or could not be produced by him at the time when the decree was  
passed or order made, or on account of some mistake or error apparent  
on the face of the record, or for any other sufficient reason, desires to  
obtain a review of the decree passed or order made against him, may  
apply for a review of judgment to the Court which passed the decree or  
made the order.*

*(2) A party who is not appealing from a decree or order may apply for a  
review of judgment notwithstanding the pendency of an appeal by some  
other party except where the ground of such appeal is common to the  
applicant and the appellant, or when, being respondent, he can present  
to the Appellate Court the case on which he applies for the review.”*

The Transfer Scheme is not merely a bilateral and contractual transfer of assets and liabilities from the erstwhile PSEB to PSPCL but a Statutory Transfer from the erstwhile PSEB to the Government and then to PSPCL in terms of Section 131 of the Electricity Act, 2003. It is further stated that Statutory Transfer Scheme is binding on all in terms of Section 131 (3) (b) of the Electricity Act, 2003. The Balance Sheet notified as on 16.4.2010 is statutory in nature in terms of Statutory Transfer Scheme and the questioning the same by the petitioner before the Commission is misconceived. Petitioner is not entitled

to reopen the past accounts or otherwise question the values taken by the Government of Punjab in the statutory transfer scheme in the proceedings before the Commission. The grants/subsidies etc. as claimed by the Petitioner as being paid to PSPCL is misconceived. PSPCL has begun its licensed operations with effect from 16.4.2010 and has not received any grants or subsidies or consumer contributions for the capital assets commissioned prior to 16.4.2010. It is stated that the statutory transfer scheme and opening balance sheet notified there-under is required to be adopted as such and the decision of the Government of Punjab on its equity contributions etc. can not be questioned by the petitioner in the present proceedings. In the circumstances, the petition filed by the petitioner seeking to reopen the statutory transfer scheme adopted by the State Commission is misconceived and is liable to be rejected.

PSPCL in its ARR for FY 2013-14 filed claim for Return on Equity of Rs.607.55 crore on the equity amount of Rs.2617.61 crore for FY 2012-13 and FY 2013-14. After the GoP notification dated 24.12.2012 allocating the opening balances of various assets and liabilities between the two entities viz: PSPCL and PSTCL as on 16.04.2010, PSPCL revised the equity amount to Rs.6081.43 crore and claimed an enhanced Return on Equity of Rs.1411.50 crore @ 23.21% for FY 2012-13 and FY 2013-14. In response to the Commission's query dated 11.1.2013, the utility supplied the basis of enhancement in the amount of equity invested vide its letter dated 21.1.2013 and further certified vide letter dated 22.2.2013 that the actual amount of equity employed in creation of assets is Rs.6081.43 crore.

Accordingly, the Commission approved the return on equity of Rs.942.62 crore @ 15.5% for FY 2012-13 and FY 2013-14 on the equity amount of Rs.6081.43 crore vested with Utility in the Transfer Scheme (notified by GoP).

#### **B Cross-subsidization of Agriculture Power Category**

The submissions made by PSPCL and GoP on this issue are as under:-

LS consumers are still within 20% of average cost of supply as provided in the National Tariff Policy. Till cross subsidization does not exceed the limit of 20%, there can be no grievance on the decision of the Commission. The Electricity Act, 2003 does not mandate elimination of cross subsidy

surcharge. On the other hand, the mandate is only to ensure that the subsidizing category does not pay more than 20% of the average cost of supply. The same has been achieved and the LS industrial category is within 20% of the average cost of supply. The grievance made out is misconceived. Further, keeping in view that the supply to the AP sector is being given only for few hours and that also depending upon availability; the Commission limited the increase in tariff for AP category to 7 paise/unit. This decision of the Commission in increasing the tariff is justified, considering the hours of supply and the availability of power to AP category.

### **C Reduction of Non-tariff Income**

The respondents have submitted in their joint reply with regard to this issue as under:-

PSPCL stated that the Commission has taken a conscious decision not to include the open access charges in the projections on account of the same being infirm in nature for the sake of projections.

PSPCL in its ARR for FY 2013-14 projected non-tariff income of Rs.906.36 crore inclusive of Rs.156 crore on account of Open Access charges for FY 2013-14. The receipts from Open Access consumers are infirm source of receipts and as such the income from these sources was not considered in the projections of FY 2013-14.

### **D Peak Load Exemption Charges**

On this issue, the respondents have submitted that :

The petitioner has not shown any error apparent on the face of the record. The decision of the Commission to increase the PLEC is a considered decision after extensive hearings including public hearings wherein the views of all the stakeholders were received and considered. PSPCL had also filed various details and information before the Commission to justify the increase in the PLEC. The decision arrived at by the Commission is a conscious decision. The petitioner is only seeking to reopen the entire issue based on assumptions to justify its submission not to increase the PLEC. PLEC has not been revised

since 1998, even though the electricity charges have increased substantially over such time.

## **E Cost of Supply**

PSPCL and GoP have submitted that :

- (i) The issue of Cost of Supply raised by the petitioner is misconceived. The petitioner is only seeking to reopen the considered and conscious decision of the Commission by way of Review Petition, which is not maintainable. The Commission has begun the process of providing differential tariffs for separate voltage levels and providing rebate to consumers for the same category and taking supply at different voltage levels.
- (ii) The Commission has observed in the Tariff Order that it was not possible to immediately implement the cost to serve basis tariff considering the historical background. In the circumstances, the challenge by the Petitioner on the issue of the cost of supply is not maintainable in the present review petition.

3. The petitioner has filed rejoinder dated 27.07.2013 to the joint reply of the PSPCL and GoP. The petitioner has denied the contentions of the respondents that the Review Petition has no merit and was abuse of process of law and was an appeal in the disguise of a review, being wrong, false and incorrect. The Review Petition has been filed on valid legal issues.

The petitioner has further submitted that the Commission has now proposed to amend the terms and conditions of Tariff Determination and has proposed to amend Regulation No.25 to exclude future accruals in consumer contributions and Government Subsidy and Grants in equity for the purpose of Return on Equity on the basis of Model Regulations and MYT Regulations issued by Forum of Regulators (FOR) and Regulation 27 to subtract these from the gross assets for the purpose of calculation of depreciation on the basis of Accounting Standards issued by Institute of Chartered Accountants. The petitioner has reiterated its submissions in the rejoinder and has prayed that in view of the facts and circumstances mentioned in the rejoinder and in the main petition, the relief sought may be allowed.

#### 4. Findings and decision of the Commission

The Commission has considered the submissions of the petitioner made in the petition and the rejoinder, the submissions made by PSPCL and Government of Punjab in their joint reply and oral submissions and arguments during hearing. The issue-wise observations, findings and decision of the Commission is as hereunder:

##### **A Return on Equity**

The assets and liabilities of erstwhile PSEB had been vested in GoP as per section 131 (1) of the Electricity Act, 2003 and re-vested in Punjab State Power Corporation Limited and Punjab State Transmission Corporation Limited as per section 131 (2) of the Electricity Act, 2003. Both the companies are separate and artificial juridical persons under the Companies Act, 1956. The equity capital of erstwhile PSEB can not be considered as equity capital of PSPCL and PSTCL as legal status of erstwhile PSEB can not be equated with PSPCL and PSTCL.

The Commission observes that this issue does not fall within the ambit of Regulation 64 of PSERC (Conduct of Business) Regulations, 2005 which allows review under certain conditions. Regulation 64 (1) clearly states as under:-

*“Any person aggrieved by a decision or order of the Commission, from which no appeal is preferred or allowed, and who, from the discovery of new and important matter or evidence which, after the exercise of due diligence, was not within his knowledge or could not be produced by him at the time when the decision/order was passed by the Commission or on account of some mistake or error apparent on the face of record, or for any other sufficient reason, may apply for review – of such order within 60 days of the date of decision/order of the Commission.”*

Regulation 64 (1) of PSERC (Conduct of Business) Regulations, 2005 is in line with Section 94 of the Electricity Act, 2003 which states as under:

*“Section 94 (Power of Appropriate Commission): --- (1) The Appropriate Commission shall, for the purposes of any inquiry or proceedings under this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 in respect of the following matters, namely:-*

- (a) Summoning and enforcing the attendance of any person and examining him on oath;*
- (b) Discovery and production of any document or other material object producible as evidence;*
- (c) Receiving evidence on affidavits;*
- (d) Requisitioning of any public record;*
- (e) Issuing commission for the examination of witnesses;*
- (f) Reviewing its decisions, directions and orders;*
- (g) any other matter which may be prescribed.*

*.....”*

Regulation 64 of PSERC (Conduct of Business) Regulations, 2005 and Section 94 of the Electricity Act, 2003 clearly indicate that the review petition can be filed on account of some mistake or error apparent on the face of record or from the discovery of new and important matter or evidence. In the instant case, the Petitioner has not disclosed any apparent error on the face of record or brought forth any new and important matter or evidence in its petition.

Accordingly, the Commission does not accept the plea of the petitioner on this issue.

## **B Cross-subsidization of Agriculture Power Category**

The Commission had decided to increase the tariff for AP category by 7 paise per unit i.e. by 1.67 percent over the tariff for 2012-13 for this category, keeping in view the fact that the supply to AP category is given on an average for 6 to 8 hours per day and that too during different slots at odd hours in a month as per the availability of power. The average increase for remaining categories had been 11.43% over the then existing tariff including the MMC to meet the balance revenue gap. The decision of the Commission to increase the tariff of AP category and other categories including LS category was a conscious decision, taken by keeping in view the quality of supply to AP category viz-a-viz to other categories. The submissions made by the petitioner

do not call for the review of the Order dated 10.04.2013 of the Commission on this issue.

### **C Reduction of Non-tariff Income**

The Commission has considered the submissions of the parties in this regard and has also taken view of the argument that open access charges of Rs.156 crore have not been included in Non-tariff Income of PSPCL. The Commission is of the view that the receipts from open access charges are infirm in nature and as such income from open access charges shall be considered in review / true-up on six monthly actual figures and Audited Accounts. Review at this stage is not justified / required.

### **D Peak Load Exemption Charges**

The Commission in the Tariff Order for FY 2013-14 had observed that there were sufficient reasons to restrict the load/demand during peak load hours to avoid the grid failure and peak load hour restriction were one of the mechanisms to achieve the same. The Commission had further observed that increase in Peak Load Exemption Charges does affect , the continuous process industry to the maximum extent . The general industry (other than continuous process industry) can avoid the Peak Load Exemption Charges, by not running the same during peak load period, whereas if a continuous process chooses not to run during peak load hours, lot of material would get wasted, which might cost much more than the increased Peak Load Exemption Charges. Further, charging of Peak Load Exemption Charges from AP consumers were not justified as supply was given for only 6 to 8 hours per day as compared to 24 hours to other categories of consumers. The tariff for NRS consumers was already higher than that of large supply industrial consumers. Also that the domestic consumers consuming more than a specific limit were charged higher tariff. The Commission had further noted that the computation of average cost of supply of industrial consumers was after taking into account the peak load exemption charges and as such, no indirect cross-subsidy was imposed.

The Commission had also noted that Time of Day (ToD) Tariff had been approved in para 5.3 of the Tariff Order dated 10.04.2013 for PSPCL for FY 2013-14, wherein a loss of Rs.129.00 crore was projected by PSPCL. PSPCL had further estimated that this loss would get reduced to Rs.108 crore in case demand during off peak increased by 10%. The Commission as such

had observed that the benefit of Rs.108 crore would accrue to large supply industry only and the loss to PSPCL should be compensated by increasing the Peak Load Exemption Charges. Further more, keeping in view the potential of shifting of large supply industrial load by more than 10% from day to night hours, the Commission had approved an increase of only 50% of the existing PLEC whereas the PSPCL had petitioned for increase of 100%. The Commission had also directed PSPCL to submit a detailed report about the results obtained with the increase of PLEC by 01.03.2014.

In view of above observations, there is no justification in the submissions of the petitioner for review of the Order of the Commission. The Commission may review the whole issue of ToD tariff and PLEC at the time of processing of ARR and Tariff Petition for FY 2014-15.

#### **E Cost of Supply**

The Commission had observed in the Tariff Order dated 10.04.2013 for FY 2013-14 that it might not be possible to implement cost to serve basis tariff considering the historical background of extensive cross-subsidization in the electricity sector. The Commission had raised the tariff of subsidized consumers gradually to reduce the gap and at the same time had avoided tariff shock to the subsidized consumers and had brought the tariff of various consumers within reasonable difference as compared to cost to serve these consumers and also had provided rebate as mentioned under para 6.2.3 of the Tariff Order (vide Note vii under Table 6.1) to reduce the gap between the cost to serve and actual tariff charged to the petitioner category.

In view of above, submissions made by the petitioner in the Review Petition do not justify the review of the Tariff Order dated 10.04.2013 relating to PSPCL for FY 2013-14.

The Review Petition is dismissed.

**Sd/-**  
**(Gurinder Jit Singh)**  
**Member**

**Sd/-**  
**(Virinder Singh)**  
**Member**

**Sd/-**  
**(Romila Dubey)**  
**Chairperson**

**Chandigarh**  
**Dated: 30.08.2013**