

0/c.

**BEFORE THE HON'BLE KARNATAKA ELECTRICITY
REGULATORY COMMISSION
PRESENTATION FORM**

RP No. 08/2025

Precinct Legal
No. 43, TNT Towers,
S-2, Second Floor
Infantry Road,
Bangalore- 560001
+91 8050944340
shahbaaz@precinctlegal.com

District: **Bangalore**

BETWEEN:

BESCOM ... **Petitioner**

AND:

Nil ... **Respondents**

Sl. No.	Description of Paper Presented	Court Fee Affixed on the Paper	
1.	On Amended Petition		
2.	On the Memo of appeal		
3.	On Review Petition		
4.	On Certified Copies		
5.	On I.A. No.		
6.	On Process		
7.	On Copy Application		
8.			
9.			
10.			

**KARNATAKA ELECTRICITY
REGULATORY COMMISSION**
No. 16 C-1, Miller Tank Bed Area
Vasanthanagara, Bengaluru-560 052

28 JUL 2025

RECEIVING OFFICER

28/7/25
5:30 pm

Number of Copies Furnished

Other side served

Presented by

Advocate for Review Petitioners

Court-fee paid as above

Advocate's Clerk

Place: Bangalore

Date: 28.07.2025

**BEFORE THE HON’BLE KARNATAKA ELECTRICITY REGUALTORY
COMMISSION AT BENGALURU**

REVIEW PETITION NO. 08/2025

BETWEEN:

Bangalore Electricity Supply Company & Ors. **... Petitioner**

AND

Nil. **... Respondent**

INDEX

Sl No.	Particulars	Page No.
1.	Amended Original Petition filed under Order VI Rule 17 of the Code of Civil Procedure Code, 1908, and Clause 11 of the KERC (General and Conduct of Proceedings) Regulations, 2000	1 – 15
2.	Verifying Affidavits	16-20
3.	Annexure A – Copy of the relevant portions of the Tariff Order 2025	21 – 176

Place: Bengaluru

Date: 22/04/2025

23.07.2025

Advocate for the Petitioner

**BEFORE THE HON'BLE KARNATAKA ELECTRICITY REGULATORY
COMMISSION AT BENGALURU**

REVIEW PETITION NO. 08/2025

BETWEEN:

1. Bangalore Electricity Supply Company Limited

(BESCOM)

K.R. Circle, Bengaluru – 560001.

(Represented by its authorized representative)

....Petitioner No. 1

2. Mangalore Electricity Supply Company Ltd.,

Corporate Office,

MESCOM Bhavana,

Bejai, Kavour Cross Road

Mangaluru– 575004

Represented by its Authorised Signatory

...Petitioner No. 2

3. Hubli Electricity Supply Company Ltd.,

Corporate Office,

Navanagar, P.B Road,

Hubbali 580025.

Represented by its Authorised Signatory

.....Petitioner No.3

**4. Chamundeshwari Electricity Supply
Corporation Limited**

Corporate Office, #29,

Vijayanagara, 2nd Stage

Hinkal, Mysuru – 570017

Represented by its Authorised Signatory

.....Petitioner No.4

5. Gulbarga Electricity Supply Company Ltd.,

Corporate Office,

GESCOM, Station Road,

Kalburagi- 585101.

Represented by its Authorised Signatory

.....Petitioner No.5

AND

NIL

...Respondent

**PETITION UNDER SECTION 62 (4), SECTION 64, SECTION 94 OF THE
ELECTRICITY ACT, 2003 AND REGULATION 8 KERC (GENERAL AND
CONDUCT OF PROCEEDINGS) REGULATIONS, 2000**

The Petitioners, respectfully submits as under:

1. The address of the Petitioners is as mentioned in the cause title and that of its counsel is, Shahbaaz Husain, Advocate, Precinct Legal, No.43, TNT Towers, Infantry Road, Bangalore-560 001 for the due process of this Hon'ble Commission.
2. This present Petition has been filed seeking for amendment of the Tariff Order dated 27.03.2025 (*hereinafter referred to as, "TO' 25"*), wherein this commission has determined the tariffs across various categories of consumers located in the State of Karnataka and the petitioner's areas of licensee. A copy of the Order dated 27.03.2025 is produced as **Annexure A** to the Petition.
3. The Petitioner seeks to limit the Petition to amend the Tariff applicable to Farmers IP set up-to 10 HP [LT-4(a)] category as this Hon'ble commission has substantially deviated from the proposals made by the petitioners in their tariff petitions as the same adversely affects the interest of the petitioner as well as the agricultural consumers belonging to LT-4(a) Category.

FACTS:

4. The Petitioners are distribution licensees under the Electricity Act, 2003, operating within the State of Karnataka and supplying electricity to their consumers at the tariffs determined by this Hon'ble Commission. This Hon'ble Commission has issued a Tariff Order-2025 on 27.03.2025, whereby, the annual revenue requirement and retail supply tariff of the petitioners was determined for FY 2025-26, FY 2026-27 and FY 2027-28. The annual performance review for FY 24 was also carried out.
5. It is submitted that the petitioners, BESCOM, MESCOM, CESC, HESCOM, GESCOM had filed the following petitions for consideration and orders of this Hon'ble Commission of the following:
 - a. Annual Performance Review (Truing up) of FY2023-24.
 - b. Approval of Annual Revenue Requirement and Retail Supply Tariff for the Control period for FY2025-26 to FY2027-28;

- c. Consequently, to allow the following unmet revenue deficit / surplus revenue and allow them the proposed hike in tariff, across all the categories of consumers:

	ESCOMs	Revenue (Deficit) / Surplus for the Control Period				
		FY2025-26			FY2026-27	FY2027-28
		APR Gap for FY2023-24	Deificit for the Year	Total Deficit for the Year		
		Rs.in Crores	Rs.in Crores	Rs.in Crores	Rs.in Crores	Rs.in Crores
1	BESCOM	(2,084.72)	(487.96)	(2,572.68)	(3,028.95)	(3,882.69)
	Tariff Hike Proposed (Ps./Unit)			67	75	91
2	MESCOM	(110.82)	(367.66)	(478.48)	(270.18)	(405.94)
	Tariff Hike Proposed (Ps./Unit)			71	38	54
3	CESC	(809.39)	199.82	(609.57)	(970.30)	(1,214.14)
	Tariff Hike Proposed (Ps./Unit)			68	103	123
4	HESCOM	(1,321.85)	350.82	(971.03)	(1,731.31)	(2,007.67)
	Tariff Hike Proposed (Ps./Unit)			69	118	132
5	GESCOM	(147.66)	(476.96)	(624.62)	(465.19)	(802.66)
	Tariff Hike Proposed (Ps./Unit)			67	47	78
Total:		(4,474.44)	(781.94)	(5,256.38)	(6,465.93)	(8,313.10)
Average Tariff Hike Proposed for the State (Ps./Unit)				67	79	96

6. The proposed tariff hike includes the P&G surcharge (Government portion). The Hon’ble Commission in the Order dated 18.03.2025 has approved 36 paise/unit, 35 paise/unit, 34 paise/unit for FY-26, FY-27 and FY-28 respectively towards P&G surcharge (Government portion):
7. While filing the above petition, the petitioners have duly followed Karnataka Electricity Regulatory Commission (Multi Year Transmission, Distribution and Retail Supply Tariff) Regulations, 2024.
8. The Government of Karnataka, in its Budget for FY 2025-26 which was announced on 07.03.2025, has allocated Rs. 16,021 Crores for IP Set subsidies. This Hon'ble Commission passed the Tariff Order 2025 and as per the tariff order subsidy requirement got increased for the IP Set category to Rs. 20,640 Crores. This resulted in a shortfall of subsidy to an extent of Rs. 4,620 Crores. This is on account of Hon'ble Commission increasing the tariff for the IP sets more than the one proposed, thus making it unviable to State government provide electricity to IP sets in line with the fiscal policy of the Government. Hence, the Petition.

[Para 08 Substituted vide Order dated 15.07.2025]

9. It is submitted that the agricultural consumers, particularly the consumers belonging to LT-4a category need to be subsidized, considering the agricultural economy. Under Section 62 of the Electricity Act, 2003 (EA, 2003), this Hon'ble Commission is empowered to determine the tariff for various categories of consumers. Section 61(g) of the Electricity Act, 2003 requires the State Electricity Regulatory Commissions (SERCs) to progressively reduce cross-subsidies, thereby acknowledging that the subsidies are permissible and necessary. The Act enables this Hon'ble Commission to charge agricultural consumers concessional tariffs, subsidized by higher tariffs from industrial and commercial users. The need for subsidizing agricultural consumers is further elaborated hereunder:

9.1 The Hon'ble Supreme Court in the recent judgement dated 29.04.2025 in the case of JVVNL v/s Rajasthan Textile mills (Civil Appeal No. 8862 of 2022) at Para 3 has recognized the above distinction. The relevant paragraph reads as under:

“There was a significant amount of cross- subsidisation of certain categories of consumers by other categories of consumers. The consumers benefitting from the subsidy include agricultural consumers, low-end domestic consumers and public works. They are known as subsidised consumers. The consumers paying for the subsidy include industrial consumers, commercial consumers, and high-end domestic consumers, and they are known as subsidising consumers. Allowing open access users to source electricity from sources other than distribution licensees benefited such subsidising consumers and would become a burden on the distribution licensee. The reason is that such customers stopped taking electricity from the distribution licensees, thereby reducing the distribution licensees’ funds to subsidise the subsidised consumers. The CSS is, in a sense, compensation to the distribution licensees for being deprived of the subsidisation prevalent in the retail supply tariff. The CSS is a statutory charge payable by the consumers who decide to source electricity through open access from sources other than the distribution licensee of the area.”

From the above, it is clear that the Apex Court has recognized agricultural consumers as “subsidized consumers”, and industrial and commercial consumers as “subsidising consumers”. Therefore,

the need to subsidise agricultural consumers is not only legally recognised but is also endorsed by the Hon'ble Apex Court.

9.2 This Hon'ble Commission has proposed to eliminate cross subsidy in the Tariff Order' 25, which is the mandate of the Electricity Act, 2003. The Tariff Order' 24 provided for a cross subsidisation of LT-4A category at 24.67% wrt to Average cost of supply. However, the Tariff Order' 25 provides for cross subsidization at 6.53%, 3.82% for FY 2025-26 and FY 2026-27 respectively. For FY 2027-28, this Hon'ble Commission has proposed to eliminate cross subsidization of the LT-4A category completely. Such drastic decrease in cross subsidization of the agricultural consumers is against the objective of the Act.

9.3 It is submitted that the legislative intent is always to reduce cross subsidies progressively and never to eliminate altogether in view of the socio- economy scenario of the Country. The Electricity (Amendment) Act, 2007, significantly modified the language of Section 61(g) of the principal Act to reflect this intention. When Section 61 (g) of the EA, 2003 was enacted, the provision contemplated that cross-subsidies would be progressively reduced and thereafter eliminated. However, post the amendment by Act 26 of 2007, the word "eliminated" was deleted, which fact indicates that the provision pertaining to cross-subsidies was not contemplated to be a temporary measure but a permanent one. Section 61 (g) prior to the amendment and post the 2007 amendment reads as under:

PRE-AMENDMENT

Section 61

The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:

*(g) that the tariff progressively reflects the cost of supply of electricity and also reduces and **eliminates** cross-subsidies within the period to be specified by the Appropriate Commission;*

POST-AMENDMENT

Section 61

The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:

*(g) that the tariff progressively reflects the cost of supply of electricity and also **reduces cross-subsidies**;*

9.4 The intention of the legislature to amend Section 61 (g) was based on the Law Committee on Energy's report, which stipulated that the economic imbalance in the society is a reality, and that the elimination of CSS would make it difficult for weaker sections of society to afford electricity. The intention of the legislature is captured in the notes on clauses to the amendment as under:

*“The Committee note that the proposed amendments to Sections 38 (2), 39 (2), 42 (2), 61, 178 (2) and 181 (2) refer to the subject of cross-subsidies in distribution tariff and the treatment thereof. The stated objective behind these amendments is to provide for a statutory direction for bringing down the cross-subsidy but not to eliminate it altogether, whereas in the statement of Objects and Reasons appended to the Electricity Bill, 2001 it was clearly stated that the Bill proposed to gradually phase out the current level of subsidy. The Committee note that due to imbalances in the regional economic development in the country, a large number of consumers have a low payment capacity in a number of States. In order to provide them power at an affordable tariff, a minimum support through an initial subsidy in respect of the power tariff is necessary. **Most of the State Governments are unable to provide this subsidy from their exchequer - while this may be provisioned through a higher tariff levied on customers with a higher payment capacity, especially the consumers in the urbanized and industrial sector.**”*

9.5 The Hon'ble Apex Court in **PSERC v. PSPCL** (2015) 7 SCC, has discussed the 2007 amendment to the EA, 2003, which omits the requirement to eliminate CSS as under:

“Section 61(g), as earlier noted, was amended by Act No.26 of 2007. The amended Section omitted the word "eliminate" the effect whereof was that cross-subsidies were destined to remain for the present and the emphasis was on attainment of minimum levels of such subsidy. The determination of "cost of supply" and reduction/elimination of cross- subsidies is closely interlinked. The difference in the intent and purport of Section 61(g) before and after its amendment would not be very relevant. The reduction of cross subsidy was contemplated by the unamended section as the first step leading to elimination. The change of legislative intent to put on hold, if not to abandon, the elimination of cross subsidies occurred during the period of transition itself. This is so because of the close proximity of time between the original enactment and its amendment. Besides, the road map visualised by the National Tariff Policy itself contemplated the continuance of cross subsidy even in the year 2010-2011 whereas the amendment to Section 61(g) came about in the year 2007.”

It can be seen from the above extract that the Hon’ble Apex Court has found no infirmities in the amendment.

9.6 The Hon’ble High Court of Karnataka vide its Order dated 20.12.2024 in WP No. 4344/2024, held that the cross subsidies and cross subsidy surcharge are both **permanent features** of the Act.

“58. Thus, the first proviso made it mandatory for allowing open access on payment of a surcharge as against the earlier proviso of permitting open access before the cross-subsidies were eliminated on payment of surcharge. More importantly, under the very same amendment of 2007, the third proviso to Section 42 of the Act stated that "the surcharge and the cross-subsidies should be progressively reduced and eliminated" was amended and the words "and eliminated" were omitted. Thus, as against the initial intent in 2003 to progressively reduce the surcharge and the cross-subsidies, which should ultimately culminate in a complete elimination, the law only permitted a progressive reduction by omission of the words "and eliminated" and it is now the intent of the Legislature that the concept of eliminating the cross-subsidies is

done away with and the intent now is only for a progressive reduction.

...

In light of this clear intent of the Legislature that cross-subsidies would be a permanent feature of the electricity sector, the argument that there should be an elimination of the cross-subsidies would not be tenable.”

9.7 The Hon’ble High Court also noted that under Section 42, this Hon’ble Commission ought to progressively reduce cross subsidies and set a roadmap by framing necessary **regulations**. The Hon’ble Court has clarified that while there must be progressive reduction, such reduction ought not to be rapid. The relevant portion of the court order is produced hereunder:

“A plain reading of the third proviso makes it absolutely clear that it is the statutory imperative that there is a progressive reduction of cross subsidies. This means that the percentage of cross subsidy should necessarily and mandatorily come down. The speed at which it is to be reduced will however have to be determined by the Commission.

80. The pace of reduction need not be necessarily rapid but there must be a clear expression of the manner and time within which this statutory imperative is achieved. This expression of standards by the Commission would also nudge the stake-holders to take effective steps to reduce the cross subsidies and thereby fulfill the objective of the law.

81. Since this statutory requirement of the third proviso to Section 42 of the Act has not been complied with, in my view, it would be necessary to issue a direction to the State Commission to specify the manner in which the surcharge and cross-subsidies are to be progressively reduced by framing appropriate regulations in this regard.”

9.8 As per the directions of the Hon’ble High Court, **Regulations specifying the roadmap for reduction of cross subsidy and CSS should be notified by this Hon’ble Commission**. In the absence of such Regulations, the proposed sharp decline in the cross-subsidy levels for the LT-4A category in the Tariff Order 2025 is premature and contrary to the legislative framework under the Electricity Act, 2003, as amended. Without a clear and transparent roadmap duly notified under Section 42 and Section 61 of the Act, any unilateral

decision to eliminate or drastically curtail cross-subsidies will be violative of the Electricity Act, 2003.

9.9 The above submissions on the relevant provisions of the EA, 2003, and the judgments of the Hon'ble Apex Courts and High Courts makes it indisputable that the drastic reduction in cross subsidies especially in reference to LT-4A category and imminent elimination thereof is ultra-vires of Section 61 (g) of the EA, 2003 and is also in the teeth of the objective of the Parliament and ratio of the judgments highlighted above. Therefore, it becomes necessary that the Order under review is modified to bring it in conformity with Section 61 of the Act.

9.10 In this context, as highlighted above, the Government of Karnataka (GoK) announced the subsidy it intended to provide to agricultural consumers through budgetary allocation. For the Financial Year 2025–26, the GoK has allocated an IP subsidy of ₹16,021 Crores for the LT-4(a) agricultural category. This is as against the requirement of Rs. 20,640 crores as per tariff order. It is submitted that while issuing the Tariff Order 2025, this Hon'ble Commission has not taken into account the budget allocation made by the State Government while determining the tariffs applicable to LT-4(a) consumers.

9.11 The Petitioner proposes to fill up the financial gap arising out of reduction in LT-4A through the following measures:

- (i) The present IP set tariff may be reduced from Rs. 8.30 per unit to Rs.7.35 per unit so that the state may provide additional subsidy without undue strain on the other revenue requirements of the state. The reduction in LT-4(a) tariff to Rs.7.35 will result in a shortfall of **Rs. 2362.47 Crores** as against the tariffs considered in the order under review.
- (ii) Increase the tariff of commercial and industrial installations proportionally as per the table below which will increase the revenue to the extent of Rs. 1,214.12 crores. This will not levy an undue burden on these consumers who ultimately pass it on to their customers.

- (iii) Consider the additional revenue from miscellaneous sources in comparison to previous year as per Tariff Order, viz interest on arrears, cross subsidy surcharge, FPPCA, wheeling charges, etc. to the extent of 1148.35.

The tariff modification is proposed as under:

Categories	T.O.2024		T.O 2025		Tariff to be revised (option-2)		Increase/decrease in Revenue if option 2 is considered against TO 2025
	FC in Rs	EC in Rs./unit	FC in Rs	EC in Rs./unit	FC in Rs	EC in Rs./unit	Amt in Crores
LT-4 (a) IP<10		6.81		8.30		7.35	(2,362.47)
LT-3(a) Commercial	210/220	8.00	215	7.00	235.00	7.10	207.21
LT-5 Industry	140/190	6.10	150	4.50	165.00	5.20	303.20
HT-2 (a): Industry	340	6.90	345	6.60	365.00	6.70	262.85
HT-2 (b) Commercial	365	8.00	370	5.95	390.00	6.90	440.86
Total of C&I							1,214.12
Additional Miscellaneous Revenue							1148.35
Total							2,362.47

9.12 From the above table it can be seen that if LT-4(a) tariff is reduced to Rs.7.35 per unit, it will lead to decrease in the revenue of ESCOMs to the extent of Rs. 2,362.47 Crores, which deficit is proposed to be made good by the increase in tariff of Commercial and industrial customers as indicated above to the extent of Rs. 1214.12 Crores and by considering additional Miscellaneous revenue to the extent of Rs. 1148.35 Crores. It is critical note that, despite the above proposed revisions, the tariff of industrial and commercial customers substantially stands reduced from TO 24.

9.13 The Petitioners had requested the Government of Karnataka to allocate additional budgetary support towards subsidising the LT-4A agricultural installations. During the meeting at the government level it was observed that the retail tariff rates of commercial and industrial installations have been decreased and the tariff rates of IP sets have been increased in the Tariff Order’25. Further, it was also observed that there is a drastic decrease in the cross subsidisation of the agricultural consumer and also elimination of cross subsidisation in FY-28. In order to achieve revenue neutrality, the tariff of

industrial and commercial categories is sought to be enhanced. To retain high revenue consumers with ESCOMs, the government of Karnataka has announced an additional grant of Rs. 2362.47 crores to provide subsidized power to irrigation pump sets with a capacity below 10HP. Wherefore, the Government of Karnataka stated that it would additionally grant Rs. 2,362.47 crores towards providing subsidized power to LT-4A consumers. Accordingly, the aforementioned proposal at Para 9.11 was arrived at by the Government and the other stake holders.

[Para 09 Substituted vide Order dated 15.07.2025]

GROUND

10. It is submitted that the agricultural consumers, particularly the consumers belonging to LT-4(a) category need to be subsidized, considering the agricultural economy. Further, while providing subsidy to the agricultural Consumers, the State Government has to consider the requirements of other sectors of the State.
11. It is submitted that in the tariff proposals the petitioners had sufficiently explained in detail its finances and other relevant material and factors for consideration of this Hon'ble Commission including the subsidy element to be given by the State Government.
12. It is submitted that every year as a policy, the GOK is announcing the subsidy it desires to provide towards agriculture consumers. For FY 25-26, the GOK has announced Rs. 16,021 Crores as IP Subsidy while presenting the State Budget. The State budget provisions are subsequently incorporated initially in the Finance Bill and thereafter in the Act. While determining the tariff and announcing the same, this Hon'ble Commission appears to not have taken into account the State Budget into consideration. As a consequence of not considering the budgetary allocations to the agriculture consumers, the tariff for the agricultural consumers has been fixed much above the proposals made by the Petitioners. As per the tariff order the subsidy required will come to Rs. 20,640 Crores as against allocation of Rs 16,021 Crores in the budget. In other words, the tariff announced by this Hon'ble Commission, leave the

petitioners with a shortfall of Rs. 4,620 Crores revenue in the LT- 4(a) Category as a policy the State Government is supplying free electricity to this category.

13. The TO 2025 stipulates that in case if GoK does not release the subsidy in advance, in the manner specified by the commission in clause 6.1 of the KERC (Manner of payment of subsidy) regulations 2008, CDT shall be demanded and collected from LT4(a) consumers. However, the ESCOMs cannot raise bills to LT4(a) consumers because of the Government policy of 2008 which provides for free power supply to LT4(a) upto 10HP.
14. This Hon’ble Commission has the powers under the Electricity Act, 2003, to harmonize the tariff of the LT-4 (a) with the subsidy proposed by the Government of Karnataka by lowering the LT-4 (a) tariff and accordingly providing for an increase in tariff in a suitable category of consumers. It is the prerogative of this Hon’ble Commission under Section 61 and Section 62 of the Act to suitably balance the tariffs.
15. The LT-4(a) tariff needs to be reduced in view of the drastic increase in the tariff of the IP sets. The TO’ 25 provides for the following tariff for the LT-4A category:

ESCOMs	TO 2024	TO 2025	Increase
BESCOM	565 Paise/Unit	830 Paise/Unit	265 Paise/Unit (47%)
MESCOM	690 Paise/Unit	830 Paise/Unit	140 Paise/Unit (20%)
CESC	740 Paise/Unit	830 Paise/Unit	90 Paise/Unit (12%)
HESCOM	740 Paise/Unit	830 Paise/Unit	90 Paise/Unit (12%)
GESCOM	745 Paise/Unit	830 Paise/Unit	85 Paise/Unit (11%)

16. From the above, it is unambiguous that the tariff for the LT-4(a) category, has witnessed a quantum jump which have to be borne by the Government (or Farmers - in the absence of sufficient subsidy from the Government). The said drastic increase and the insufficient subsidy calls for amendment of the TO 2025. If this Hon’ble Commissions tariff order is implemented for LT-4(a) category, the ESCOMs cannot meet this shortfall in revenue as the same is not provided in the budget. Petitioners can neither recover the shortfall either from the Government nor from the Consumers.

17. Further, the recent Tariff Order has introduced changes to various categories of installations. Notably, certain government installations tariff rates have not been altered, while others have been affected. The following categories have been retained at the old tariff rates:

LT6: Water supply
 LT6: Street light
 LT6: EV installations
 HT1: Water supply installations
 HT3: Private Lift irrigation
 HT6: Irrigational and Agricultural farms
 HT7: Government Lift irrigation

These categories, being government installations, have been retained with the existing tariff of TO 2024. Though both LT4a and the above government installations are cross subsidised by commercial and industrial category of consumers, only LT4a tariff has been increased drastically to reduce the cross subsidisation. However, a significant change has been introduced for LT-4a IP set tariff, which has been increased by Rs. 1.50 per unit. Although the Government reimburses the tariff for this category, the increase is substantial, representing a 22% hike. This revision may have implications for the consumers and the Government's reimbursement obligations. Similar to the Government Installations listed above, the LT4(a) tariff may also be retained at the existing tariff of TO 2024.

18. If Commissions tariff order is implemented for LT-4(a) category, ESCOMs cannot meet this shortfall in revenue as the same is not provided in the budget. Petitioners can neither recover the shortfall from the Government nor from the Consumers. Therefore, the present petition is filed for modification/amendment of the Tariff Order.

Sec. 175 of the Electricity Act, 2003 provides as follows:

The provisions of this Act are in addition to and not in derogation of any other law for the time being in force.

19. As per the above provision of the Act, Commission is empowered to amend or modify for the period of the present tariff order. Accordingly, the commission has to follow the Karnataka Act 21 of 2025 passed by the State while issuing its orders on tariff as the said Act bind the Commission. It cannot

be disputed that the Karnataka Act 21 of 2025 of the State once assented to by the Governor becomes a law and binds everyone including the Hon'ble Commission.

MAINTAINIBILITY

20. As per the provisions mentioned hereunder, this commission is empowered to amend the tariff order dated 27.03.2025 and reduce the tariff of LT-4(a) category duly taking note of the subsidy GOK is providing towards this category.

Sec. 64(6) of the Electricity Act, 2003 reads as under

A tariff order shall, unless amended or revoked, continue to be in force for such period as may be specified in the tariff order.

Regulation 8 of the KERC (Conduct and Proceedings)

Regulation 2000 which read as under

(1) The Commission may, either on its own motion or on an application made by any interested or affected party, within 90 days of the making or issuing of any decision, direction, order, notice or other document or the taking of any action in pursuance of these Regulations, review, revoke, revise, modify, amend, alter or otherwise change such decision, direction, order, notice or other document issued or action taken by the Commission or any of its Officers.

(2) An application under sub-regulation (1) shall be filed in the same manner as a Petition under Chapter-II of these Regulations.

21. In light of the aforementioned provisions, the instant Petition is maintainable in law.

INTERIM PRAYER

22. The operation of the Tariff Order '2025, maybe stayed to the extent of the retail supply tariff determined across all categories of consumers. Further, the retail supply tariff as determined in the Tariff Order' 2024, may be continued pending adjudication of the instant Petition. This Hon'ble Commission is

empowered to pass an interim order under Section 94 (2) of the Electricity Act, 2003.

PRAYER

23. The Petitioners most humbly pray that this Hon'ble Commission maybe pleased to:

- a. Allow this Petition
- b. Consequently, amend the Tariff Order dated 27.03.2025 to reduce the tariff of the LT-4 (a) category in line with the amendment proposed to various tariff categories at Para 9.11.
- c. Pass such other and further orders as maybe deemed just and proper in the facts and circumstances of the case.”

[Para 23 Substituted vide Order dated 15.07.2025]

Place: Bengaluru
Date: ~~22/04/2025~~
23.07.2025

Advocate for the Petitioner

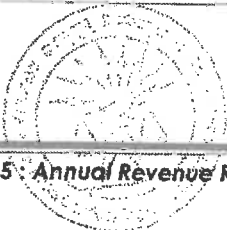
CHAPTER – 5

ANNUAL REVENUE REQUIREMENT (ARR) FOR FY2025-26 to FY2027-28

5.0 ESCOMs Petition for approval of ARR for the Control Period FY2025-26 to FY2027-28:

ESCOMs, in their petition dated 30th November, 2024, have requested the Commission to approve Annual Revenue Requirement for the Control Period FY2025-26 to FY2027-28, as follows.

TABLE-5.1A			
Annual Revenue Requirement for the Control Period: As filed			
BESCOM			
Particulars	As Filed		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus in MU	43,478.62	45,960.64	48,588.43
2 Transmission Loss in %	2.600%	2.600%	2.600%
3 Energy at IF Points (Other than SEZ/Society) in MU	42,348.19	44,765.66	47,323.18
4 SEZ/Society Sales in MU	-	-	-
5 IF Energy Sub-Total	42,348.19	44,765.66	47,323.18
6 Distribution Loss in %	9.65%	9.55%	9.45%
Energy Sales:			
7 Energy Sales (Other than SEZs / Society) in MU	38,261.60	40,490.54	42,851.11
8 SEZ/Society Sales in MU	-	-	-
9 Total Energy Sales:	38,261.60	40,490.54	42,851.11
INCOME:			
10 Revenue from Tariff Charges (Including Miscellaneous)	Rs.in Crores 35,341.72	Rs.in Crores 37,125.66	Rs.in Crores 39,076.89
EXPENDITURE:			
Power Purchase:			
11 Power Purchase Expenses	24,243.30	25,863.56	27,565.09
12 GNA / CTUIL Charges	1,170.32	1,199.57	1,228.83
13 POSOCO Charges	2.50	2.57	2.63
14 KPTCL Transmission Charges	5,297.27	5,732.62	6,475.79
15 SLDC Charges	20.20	20.20	20.20
16 Sub-Total	30,733.59	32,818.42	35,292.54
O&M Charges:			
17 Employee Expenses	2,485.24	2,680.95	2,903.95
18 Repairs & Maintenance	270.27	291.56	315.81
19 Admin & General Expenses	597.72	644.79	698.42
20 Sub-Total	3,353.23	3,617.30	3,918.18
21 Depreciation	1,427.19	1,522.09	1,574.93
Interest and Finance Charges:			
22 Interest on Capital Loan	864.16	1,086.67	1,004.37
23 Interest on working capital	760.95	807.41	853.53
24 LPS / Interest on belated payment of PP Expenses	-	-	-
25 Interest on Consumer Security Deposits	388.05	407.55	427.05
26 Other Finance Charges	57.77	57.77	57.77
27 Sub-Total	2,070.93	2,359.40	2,342.72



Less: Capitalization of Charges:			
28 O&M Charges Capitalized	-	-	-
29 Interest Charges Capitalized	-	-	-
30 Other Charges Capitalized	(15.29)	(16.05)	(16.86)
31 Sub-Total	(15.29)	(16.05)	(16.86)
32 Other Debits / (Credits)	23.30	23.30	23.30
33 Extrordinary items/ Exceptional Items	-	-	-
34 Net Prior Period Income /Charges	-	-	-
35 Income Tax	-	-	-
36 Funds towards Consumer Relations / Education	-	-	-
37 Less: Other Income	(166.51)	(169.85)	(173.23)
38 Total Expenditure:	37,426.44	40,154.61	42,961.58
39 Return on Equity	-	-	-
40 Regulatory Assets / Carrying Cost	-	-	-
41 Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
42 Less: Disallowance of imprudent capex	-	-	-
43 Less: IP Set Consumption related Disallowance	-	-	-
44 Sub-Total	-	-	-
45 Aggregate Revenue Requirement for the year	37,426.44	40,154.61	42,961.58
46 APR Surplus / (Deficit) of previous year	(487.96)	-	-
47 NET Aggregate Revenue Requirement for the year	37,914.40	40,154.61	42,961.58
48 Revenue SURPLUS / (GAP)	(2,572.68)	(3,028.95)	(3,862.69)

TABLE-5.1B			
Annual Revenue Requirement for the Control Period: As filed			
MESCOM			
Particulars	As Filed		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus In MU	7,737.90	8,117.49	8,523.66
2 Transmission Loss In %	2.950%	2.940%	2.930%
3 Energy at IF Points (Other than SEZ/Society) In MU	7,451.81	7,820.33	8,214.01
4 SEZ/Society Sales In MU	57.82	58.51	59.91
5 IF Energy Sub-Total	7,509.63	7,878.84	8,273.92
6 Distribution Loss In %	8.66%	8.54%	8.48%
Energy Sales:			
7 Energy Sales (Other than SEZs / Society) In MU	6,801.47	7,147.47	7,512.38
8 SEZ/Society Sales In MU	57.82	58.51	59.91
9 Total Energy Sales:	6,859.29	7,205.98	7,572.29
INCOME:			
10 Revenue from Tariff Charges (Including Miscellaneous)	Rs.in Crores 5,850.81	Rs.in Crores 6,160.72	Rs.in Crores 6,484.70
EXPENDITURE:			
Power Purchase:			
11 Power Purchase Expenses	3,287.22	3,574.03	3,795.05
12 GNA / CTUIL Charges	215.61	221.00	226.39
13 POSOCO Charges	0.46	0.47	0.48
14 KPTCL Transmission Charges	816.93	808.07	866.25
15 SLDC Charges	2.85	2.85	2.85
16 Sub-Total	4,323.07	4,606.42	4,891.02
O&M Charges:			
17 Employee Expenses	801.68	856.28	914.60
18 Repairs & Maintenance	84.93	90.72	96.89
19 Admin & General Expenses	143.35	153.10	163.51
20 Sub-Total	1,029.96	1,100.10	1,175.00
21 Depreciation	264.27	300.09	328.99

Interest and Finance Charges:				
22	Interest on Capital Loan	159.66	205.60	239.23
23	Interest on working capital	127.84	135.31	142.77
24	LPS / Interest on belated paymnet of PP Expenses	-	-	-
25	Interest on Consumer Security Deposits	69.66	75.77	81.88
26	Other Finance Charges	2.97	2.97	2.97
27	Sub-Total	360.13	419.65	466.85
Less: Capitalization of Charges:				
28	O&M Charges Capitalized	-	-	-
29	Interest Charges Capitalized	-	-	-
30	Other Charges Capitalized	-	-	-
31	Sub-Total	-	-	-
32	Other Debits / (Credits)	19.94	19.94	19.94
33	Extrordinary Items/ Exceptional Items	-	-	-
34	Net Prior Period Income /Charges	-	-	-
35	Income Tax	-	-	-
36	Funds towards Consumer Relations / Education	-	-	-
37	Less: Other Income	(191.52)	(191.52)	(191.52)
38	Total Expenditure:	5,805.85	6,254.68	6,890.28
39	Return on Equity	155.78	176.22	200.36
40	Regulatory Assets / Carrying Cost	-	-	-
41	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
42	Less: Disallowance of Imprudent capex	-	-	-
43	Less: IP Set Consumption related Disallowance	-	-	-
44	Sub-Total	155.78	176.22	200.36
45	Aggregate Revenue Requirement for the year	5,961.63	6,430.90	6,890.64
46	APR Surplus / (Deficit) of previous year	(367.66)	-	-
47	NET Aggregate Revenue Requirement for the year	6,329.29	6,430.90	6,890.64
48	Revenue SURPLUS / (GAP)	(478.48)	(270.18)	(405.94)

TABLE-5.1C				
Annual Revenue Requirement for the Control Period: As filed				
CESC				
Particulars	As Filed			
	FY2025-26	FY2026-27	FY2027-28	
1 Energy at Generation Bus in MU	10,158.29	10,611.86	11,088.96	
2 Transmission Loss in %	2.564%	2.464%	2.364%	
3 Energy at IF Points (Other than SEZ/Society) in MU	9,897.83	10,350.38	10,826.82	
4 SEZ/Society Sales in MU	-	-	-	
5 IF Energy Sub-Total	9,897.83	10,350.38	10,826.82	
6 Distribution Loss in %	9.25%	9.20%	9.15%	
Energy Sales:				
7 Energy Sales (Other than SEZs / Society) in MU	8,982.28	9,398.14	9,836.16	
8 SEZ/Society Sales in MU	-	-	-	
9 Total Energy Sales:	8,982.28	9,398.14	9,836.16	
INCOME:				
10 Revenue from Tariff Charges (Including Miscellaneous)	Rs.in Crores 7,551.00	Rs.in Crores 7,919.82	Rs.in Crores 8,309.99	
EXPENDITURE:				
Power Purchase:				
11 Power Purchase Expenses	4,906.70	5,196.79	5,486.84	
12 GNA / CTUIL Charges	318.18	326.13	334.09	
13 POSOCO Charges	0.68	0.70	0.72	
14 KPTCL Transmission Charges	1,099.58	1,143.54	1,311.92	
15 SLDC Charges	4.00	4.00	4.00	
16 Sub-Total	6,329.14	6,671.16	7,137.57	

O&M Charges:			
17 Employee Expenses	933.37	998.30	1,061.75
18 Repairs & Maintenance	175.00	200.00	200.00
19 Admin & General Expenses	125.73	134.44	142.96
20 Sub-Total	1,234.10	1,332.74	1,404.71
21 Depreciation	447.56	481.45	521.79
Interest and Finance Charges:			
22 Interest on Capital Loan	234.54	282.42	332.23
23 Interest on working capital	165.56	174.16	183.26
24 LPS / Interest on belated paymnet of PP Expenses	-	-	-
25 Interest on Consumer Security Deposits	80.18	86.78	93.58
26 Other Finance Charges	18.58	17.91	15.14
27 Sub-Total	498.86	561.27	624.21
Less: Capitalization of Charges:			
28 O&M Charges Capitalized	-	-	-
29 Interest Charges Capitalized	-	-	-
30 Other Charges Capitalized	-	-	-
31 Sub-Total	-	-	-
32 Other Deblts / (Credits)	15.41	16.41	17.41
33 Extrordinary Items/ Exceptional Items	-	-	-
34 Net Prior Period Income /Charges	-	-	-
35 Income Tax	-	-	-
36 Funds towards Consumer Relations / Education	-	-	-
37 Less: Other Income	(164.68)	(172.91)	(181.56)
38 Total Expenditure:	8,360.39	8,890.12	9,524.13
39 Return on Equity	-	-	-
40 Regulatory Assets / Carrying Cost	-	-	-
41 Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
42 Less: Disallowance of Imprudent capex	-	-	-
43 Less: IP Set Consumption related Disallowance	-	-	-
44 Sub-Total	-	-	-
45 Aggregate Revenue Requirement for the year	8,360.39	8,890.12	9,524.13
46 APR Surplus / (Deficit) of previous year	199.82	-	-
47 NET Aggregate Revenue Requirement for the year	8,160.57	8,890.12	9,524.13
48 Revenue SURPLUS / (GAP)	(609.57)	(970.30)	(1,214.14)

TABLE-5.1D			
Annual Revenue Requirement for the Control Period: As filed			
HESCOM			
Particulars	As Filed		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus in MU	17,270.66	17,928.46	18,656.19
2 Transmission Loss in %	2.654%	2.644%	2.634%
3 Energy at IF Points (Other than SEZ/Society) in MU	16,208.54	16,786.87	17,411.78
4 SEZ/Society Sales in MU	603.75	667.56	753.00
5 IF Energy Sub-Total	16,812.29	17,454.43	18,164.78
6 Distribution Loss in %	12.24%	12.23%	12.22%
Energy Sales:			
7 Energy Sales (Other than SEZs / Society) in MU	14,150.72	14,652.19	15,192.05
8 SEZ/Society Sales in MU	603.75	667.56	753.00
9 Total Energy Sales:	14,754.47	15,319.75	15,945.05
INCOME:			
10 Revenue from Tariff Charges (including Miscellaneous)	Rs.in Crores 12,267.23	Rs.in Crores 12,733.14	Rs.in Crores 13,255.89

EXPENDITURE:			
Power Purchase:			
	Rs.in Crores	Rs.in Crores	Rs.in Crores
11 Power Purchase Expenses	7,967.66	8,582.63	8,986.07
12 GNA / CTUIL Charges	405.14	415.27	425.40
13 POSOCO Charges	0.87	0.89	0.91
14 KPTCL Transmission Charges	2,092.62	2,096.96	2,254.80
15 SLDC Charges	8.25	8.25	8.25
16 Sub-Total	10,474.54	11,104.00	11,675.43
O&M Charges:			
17 Employee Expenses	1,606.90	1,721.54	1,844.70
18 Repairs & Maintenance	223.75	239.71	256.86
19 Admin & General Expenses	233.26	249.87	267.71
20 Sub-Total	2,063.91	2,211.12	2,369.27
21 Depreciation	601.85	638.32	672.26
Interest and Finance Charges:			
22 Interest on Capital Loan	391.00	482.82	511.15
23 Interest on working capital	269.64	280.73	292.97
24 LPS / Interest on belated paymnet of PP Expenses	-	-	-
25 Interest on Consumer Security Deposits	90.46	95.86	101.26
26 Other Finance Charges	60.00	60.00	60.00
27 Sub-Total	811.10	899.21	965.38
Less: Capitalization of Charges:			
28 O&M Charges Capitalized	-	-	-
29 Interest Charges Capitalized	(40.00)	(40.00)	(40.00)
30 Other Charges Capitalized	-	-	-
31 Sub-Total	(40.00)	(40.00)	(40.00)
32 Other Debits / (Credits)	12.03	13.24	14.56
33 Extrordinary Items/ Exceptional Items	-	-	-
34 Net Prior Period Income /Charges	-	-	-
35 Income Tax	-	-	-
36 Funds towards Consumer Relations / Education	-	-	-
37 Less: Other Income	(334.35)	(361.44)	(393.34)
38 Total Expenditure:	13,589.08	14,464.45	15,263.56
39 Return on Equity	-	-	-
40 Regulatory Assets / Carrying Cost	-	-	-
41 Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
42 Less: Disallowance of imprudent capex	-	-	-
43 Less: IP Set Consumption related Disallowance	-	-	-
44 Sub-Total	-	-	-
45 Aggregate Revenue Requirement for the year	13,589.08	14,464.45	15,263.56
46 APR Surplus / (Deficit) of previous year	350.82	-	-
47 NET Aggregate Revenue Requirement for the year	13,238.26	14,464.45	15,263.56
48 Revenue SURPLUS / (GAP)	(971.03)	(1,731.31)	(2,007.67)

TABLE-5.1E			
Annual Revenue Requirement for the Control Period: As filed			
GESCOM			
Particulars	As Filed		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus in MU	10,692.09	11,215.18	11,722.15
2 Transmission Loss in %	2.664%	2.662%	2.660%
3 Energy at IF Points (Other than SEZ/Society) in MU	10,407.28	10,916.67	11,410.39
4 SEZ/Society Sales in MU	-	-	-
5 IF Energy Sub-Total	10,407.28	10,916.67	11,410.39
6 Distribution Loss in %	9.90%	9.80%	9.70%

Energy Sales:				
7	Energy Sales (Other than SEZs / Society) in MU	9,376.96	9,846.84	10,303.58
8	SEZ/Society Sales in MU	-	-	-
9	Total Energy Sales:	9,376.96	9,846.84	10,303.58
INCOME:		Rs.in Crores	Rs.in Crores	Rs.in Crores
10	Revenue from Tariff Charges (including Miscellaneous)	8,150.57	8,292.95	8,680.41
EXPENDITURE:		Rs.in Crores	Rs.in Crores	Rs.in Crores
Power Purchase:				
11	Power Purchase Expenses	5,013.18	5,239.60	5,692.30
12	GNA / CTUIL Charges	309.91	317.66	325.41
13	POSOCO Charges	0.66	0.68	0.70
14	KPTCL Transmission Charges	901.56	883.08	973.32
15	SLDC Charges	4.40	4.40	4.40
16	Sub-Total	6,229.71	6,445.42	6,996.13
O&M Charges:				
17	Employee Expenses	1,234.78	1,318.82	1,407.97
18	Repairs & Maintenance	65.46	71.14	77.24
19	Admin & General Expenses	200.10	217.43	236.04
20	Sub-Total	1,500.34	1,607.39	1,721.25
21	Depreciation	270.37	277.21	287.27
Interest and Finance Charges:				
22	Interest on Capital Loan	172.91	217.64	258.38
23	Interest on working capital	171.50	175.76	184.48
24	LPS / Interest on belated paymnet of PP Expenses	-	-	-
25	Interest on Consumer Security Deposits	54.29	56.46	58.72
26	Other Finance Charges	-	-	-
27	Sub-Total	398.70	449.86	501.58
Less: Capitalization of Charges:				
28	O&M Charges Capitalized	-	-	-
29	Interest Charges Capitalized	-	-	-
30	Other Charges Capitalized	-	-	-
31	Sub-Total	-	-	-
32	Other Debits / (Credits)	-	-	-
33	Extraordinary Items/ Exceptional Items	-	-	-
34	Net Prior Period Income /Charges	-	-	-
35	Income Tax	-	-	-
36	Funds towards Consumer Relations / Education	-	-	-
37	Less: Other Income	(100.89)	(21.74)	(23.16)
38	Total Expenditure:	8,298.23	8,758.14	9,483.07
39	Return on Equity	-	-	-
40	Regulatory Assets / Carrying Cost	-	-	-
41	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
42	Less: Disallowance of imprudent capex	-	-	-
43	Less: IP Set Consumption related Disallowance	-	-	-
44	Sub-Total	-	-	-
45	Aggregate Revenue Requirement for the year	8,298.23	8,758.14	9,483.07
46	APR Surplus / (Deficit) of previous year	(476.96)	-	-
47	NET Aggregate Revenue Requirement for the year	8,775.19	8,758.14	9,483.07
48	Revenue SURPLUS / (GAP)	(624.62)	(465.19)	(802.66)



TABLE-5.1F			
Annual Revenue Requirement for the Control Period: As filed			
TOTAL			
Particulars	As Filed		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus in MU	89,337.56	93,833.83	98,577.39
2 Transmission Loss in %	2.644%	2.630%	2.616%
3 Energy at IF Points (Other than SEZ/Society) in MU	86,313.65	90,639.91	95,186.18
4 SEZ/Society Sales in MU	661.57	726.07	812.91
5 IF Energy Sub-Total	86,975.22	91,365.98	95,999.09
6 Distribution Loss in %	10.05%	9.97%	9.89%
Energy Sales:			
7 Energy Sales (Other than SEZs / Society) in MU	77,573.03	81,535.18	85,695.28
8 SEZ/Society Sales in MU	661.57	726.07	812.91
9 Total Energy Sales:	78,234.60	82,261.25	86,508.19
INCOME:			
10 Revenue from Tariff Charges (including Miscellaneous)	Rs.in Crores 69,161.33	Rs.in Crores 72,232.29	Rs.in Crores 75,809.88
EXPENDITURE:			
Power Purchase:			
11 Power Purchase Expenses	45,418.06	48,456.61	51,525.35
12 GNA / CTUIL Charges	2,419.16	2,479.63	2,540.12
13 POSOCO Charges	6.17	6.31	5.44
14 KPTCL Transmission Charges	10,207.96	10,664.17	11,882.08
15 SLDC Charges	39.70	39.70	39.70
16 Sub-Total	58,090.05	61,645.42	65,982.69
O&M Charges:			
17 Employee Expenses	7,061.97	7,575.89	8,132.97
18 Repairs & Maintenance	819.41	893.13	946.80
19 Admin & General Expenses	1,300.16	1,399.63	1,508.64
20 Sub-Total	9,181.54	9,868.65	10,588.41
21 Depreciation	3,011.24	3,219.16	3,385.24
Interest and Finance Charges:			
22 Interest on Capital Loan	1,822.27	2,254.95	2,345.36
23 Interest on working capital	1,495.49	1,573.37	1,657.01
24 LPS / Interest on belated paymnet of PP Expenses	-	-	-
25 Interest on Consumer Security Deposits	682.64	722.42	762.49
26 Other Finance Charges	139.32	138.65	135.88
27 Sub-Total	4,139.72	4,689.39	4,900.74
Less: Capitalization of Charges:			
28 O&M Charges Capitalized	-	-	-
29 Interest Charges Capitalized	(40.00)	(40.00)	(40.00)
30 Other Charges Capitalized	(15.29)	(16.05)	(16.86)
31 Sub-Total	(55.29)	(56.05)	(56.86)
32 Other Debits / (Credits)	70.68	72.89	75.21
33 Extrordinary Items/ Exceptional Items	-	-	-
34 Net Prior Period Income /Charges	-	-	-
35 Income Tax	-	-	-
36 Funds towards Consumer Relations / Education	-	-	-
37 Less: Other Income	(957.95)	(917.46)	(962.81)
38 Total Expenditure:	73,478.99	78,522.00	83,822.62

39	Return on Equity	155.78	176.22	200.36
40	Regulatory Assets / Carrying Cost	-	-	-
41	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
42	Less: Disallowance of Imprudent capex	-	-	-
43	Less: IP Set Consumption related Disallowance	-	-	-
44	Sub-Total	155.78	176.22	200.36
45	Aggregate Revenue Requirement for the year	73,635.77	78,688.22	84,122.98
46	APR Surplus / (Deficit) of previous year	(781.94)	-	-
47	NET Aggregate Revenue Requirement for the year	74,417.71	78,688.22	84,122.98
48	Revenue SURPLUS / (GAP)	(5,256.38)	(6,465.93)	(8,313.10)

Based on their projected energy sales and Annual Revenue Requirement, the ESCOMs have requested the Commission to approve an average tariff increase for the Control Period, as follows,

TABLE-5.2				
Average Tariff Increase as sought by ESCOMs for the Control Period				
	FY2025-26	FY2026-27	FY2027-28	
	Rs./Unit	Rs./Unit	Rs./Unit	
BESCOM	0.67	0.75	0.91	
MESCOM	0.71	0.38	0.54	
CESC	0.68	1.03	1.23	
HESCOM	0.69	1.18	1.32	
GESCOM	0.67	0.47	0.78	
TOTAL	0.67	0.79	0.96	

5.1 Annual Revenue Requirement for the Control Period FY2025-26 to FY2027-28:

5.1.1 Capital Investment Plan for the Control Period FY2025-26 to FY2027-28:

ESCOM-wise capex proposal for the control period FY26-FY28 is as under:

Table-5.3A						
CAPEX Proposal for FY26 to FY28						
Financial year	BESCOM	MESCOM	CESC	HESCOM	GESCOM	Year wise Total
FY26	6880.14	791.71	962.50	1563.41	976.59	11174.35
FY27	2078.70	800.86	1058.75	1523.17	850.77	6312.25
FY28	2311.71	713.22	1164.62	1478.85	793.03	6461.43
ESCOMs Total	11270.55	2305.79	3185.87	4565.43	2620.39	23948.03

Brief justification for the proposed capex as provided by ESCOMs is as under:

- Improving the system reliability;
- reduction of accidents;
- Distribution losses reduction;

- d. rectification of hazardous locations by providing UG cable/AB cable/Covered conductor near Schools/Colleges, Elephant corridors.
- e. reducing interruptions;
- f. reducing transformer failure rate;
- g. Meeting the load growth of distribution network.
- h. Link line works to maintain the voltage level to the tail-end consumers.
- i. Replacement of existing LT/HT overhead lines by LT AB cable/Covered Conductor enables to Reduce possibility of accident in crowded areas, narrow roads and also reduce theft of power supply.

BESCOM:

- (a) In the preliminary observations the Commission had informed BESCOM that BESCOM has not submitted the approval letter from the competent authority for the proposed capex of Rs.4549.99 Crores under RDSS for FY26. Since the scheme has not been approved by the GI/ GoK, the approval of huge capex amount of Rs.4550 Crores will not arise. Further the Commission had made several observations on other proposed items of capex and BESCOM has submitted its replies thereon. The Commission has not considered the capex proposed without indicating the amount against such items of capex.
- (b) As regards the proposed capex for Corporate Reserve Fund, BESCOM shall note that without indicating the particulars of the works to be taken up, the Commission is unable to consider the Capex proposed under this head, as similar nature of works is already covered under Local planning, Safety works, Emergency / Calamity Works etc.

MESCOM:

- (a) The physical targets for E & I works (Addl. Transformers, Link-Lines, HT/LT Reconductoring, UG/AB cable) for the proposed capex of Rs.308.26 Crores, Rs.312.11 Crores and Rs. 288.33 Crores from FY26 to FY28 respectively are as under:

Sl. No.	Particulars	FY26	FY27	FY28
1	No. of DTC's proposed to be added	1300	1300	1300
2	New 11 KV lines & Link-Lines in RKms	700	700	700
3	HT lines reconductoring in RKms	600	600	600
4	LT line reconductoring in RKms	2500	2500	2500

(b) In respect of UG cable works, MESCOM has submitted that conversion of existing Overhead lines by UG Cables in congested 11kV corridors to reduce the interruptions and to avoid accidents in integral part of the Mangalore city and also in the town limits of Ullala, which is located very near to the seashores. Also, the overhead distribution network is very susceptible to early corrosion resulting high interruptions and wire snapping endangering human & livestock's. It also ensures improvement in the quality of power supply and safety in these regions. Further, MESCOM has submitted that the work is under proposal stage with an approximate cost of Rs.307.00 Crores for the control period.

(c) In respect of Auto Re-closers MESCOM has submitted that the proposal is to improve Reliability, to reduce frequency and duration of interruptions in lengthy feeders and feeders having more number of interruptions. Initially, MESCOM has identified 150 number of high interruptions feeders to take up works at a cost of Rs.78.00 Crores for the control period.

CESC:

(a) It has planned to complete the 60% to 65% of the CAPEX in the same year and the remaining works in the succeeding years as spill over works.

(b) Physical and financial targets in respect of proposed E&I works, Comprehensive maintenance works (Elephant Corridor), are as under:

(amount in Rs. Crores)

Particular	FY26		FY27		FY28	
	No. of works	Amount	No. of works	Amount	No. of works	Amount
Additional Distribution Transformers	2825	71.11	3404	84.51	3730	92.76
Link lines	188	40.16	217	47.06	225	50.00
Replacement of existing LT/HT OH lines by LT ABC/covered conductor	20	0.37	24	0.45	27	0.50
Express feeders	14	1.55	15	1.88	19	2.07
Reconductoring works	547	67.53	719	82.34	773	90.57
Providing intermediate poles	425	6.78	535	8.27	568	9.10
Improvement works in Elephant Corridor	1750	17.50	2600	25.50	3000	30.00
Total	5769	205.00	7514	250.01	8342	275.00

- (d) The Commission has taken note of the anticipated energy savings furnished in the compliance to the preliminary observations in respect of proposed conversion of 102 Nos. of OH feeders/lines into UG cable works. The same will be verified during the course of prudence check of capex.
- (e) CESC shall note that without indicating the particulars of the works to be taken up, the Commission is unable to consider the Capex proposed under the head of **any other new projects**, as the similar nature of works are already covered under other categories of works proposed.

HESCOM:

- (a) Details of Ganga Kalyan works proposed are as under:

(Amount in Rs. Crores)

FY26		FY27		FY28	
No. of works	Amount	No. of works	Amount	No. of works	Amount
6189	111.40	6004	108.00	6004	108.00

- (b) Details of No. of Works to create infrastructure for UNIP installations are as under:

Particular	FY26	FY27	FY28
U NIP works	41246	36074	25704

- (c) In respect of construction of new 11 kV lines from sub-stations, HESCOM has submitted that 238 nos. of sub-stations have been proposed in HESCOM's jurisdiction. Out of which 42 works are under progress and for 6 numbers tenders have been invited. Also 18 number of Augmentation works in 220 KV and 110 KV Sub-Stations are under progress and tenders are invited for 90 number of augmentation works.

In addition to the above, it will take up works for bifurcation of 11 KV link lines on overloaded feeders. Most of the EIP feeders are not having continuous power supply during day time from morning 9.00 am to 4.00 pm in one batch (during availability of Solar power).

- (d) Further, HESCOM has submitted that in some areas of Uttara Kannada district having reserve forest and wild life areas a provision of UG cable is

made with capex of Rs.20 Crores each year of the control period. The Capital Budget will only be utilized if the work is really found essential.

(e) Compliance in respect of PMREA scheme is as under:

HESCOM has incurred capex of Rs.43.20 Crores towards PMREA works in FY24. Achievement in respect of reduction in electrical accidents as compared with last 3 years' figures is noticeable. The number of accidents occurred during FY24 is 874 numbers and current financial year up to November 2024, HESCOM has witnessed 532 no's of accidents.

GESCOM:

(a) Anticipated no. of beneficiaries to be energized under Ganga Kalyana Scheme for the proposed capex are as under:

Sl.No.	Financial Year	Anticipated no. of beneficiaries to be energized
1	FY26	4061
2	FY27	4264
3	FY28	4508

(b) Anticipated Hazardous locations to be rectified for the control period are as under:

Sl. No.	Financial Year	Anticipated no. of hazardous locations to be rectified
1	FY26	1721
2	FY27	1836
3	FY28	1902

(c) The Commission notes that in the replies to the preliminary observations, GESCOM has not provided the justification for the huge capex proposed in respect of various works proposed in the capex for the Control Period.

Commission's Analysis and Decision:

The Commission has examined the ESCOM's capex proposals for the control period FY26 to FY28. In light of the preliminary observations and the replies thereon, the Commission concludes that ESCOMs have not justified the

proposed capex in terms of its purpose, requirement, benefits in terms of reduction in losses, increase in sales revenue, reduction in power interruptions, impact on tariff etc., duly backed up by quantified analysis.

The following analysis indicates the actual progress of capex incurred by the ESCOMs during previous six years:

ESCOMs-wise Capex achievements

Name of the ESCOM	Financial Year (amount in Rs. Crores)					
	FY19	FY20	FY21	FY22	FY23	FY24
BESCOM	2869.37	2522.48	2371.96	3494.63	3685.6	1615.67
MESCOM	839.17	501.61	402.83	428.83	464.86	355.66
CESC	479.38	585.88	955.89	595.81	476.46	386.71
HESCOM	977.86	1317.94	1165.59	751.4	1311.94	1088.23
GESCOM	691.57	546.71	404.76	296.17	477.16	207.96
Total	5857.35	5474.62	5301.03	5566.84	6416.02	3654.23

The Commission notes that in respect of BESCOM, capex proposed (excluding RDSS works) is less than the average capex incurred during the previous control period (for FY25 approved capex is considered for determining the average). Whereas, other ESCOMs have proposed higher capex than the average of control period without furnishing the quantified analysis/ anticipated benefits to be derived from the capex proposed. Some of such works are discussed below:

DTC metering works:

In respect of DTC metering works, the Commission, in its review meeting held on 11.09.2024 had clearly directed all the ESCOMs to take up energy audit of all the DTCs where meters are already provided by addressing the issues such as replacement of faulty CTs/meters duly drawing an action plan within December 2024. **Further, ESCOMs were directed to demonstrate to the Commission that all the investments on DTC metering have yielded adequate benefits before taking up any fresh investments on providing meters to the DTCs.**

Since the ESCOMs have not provided the details of the benefits derived out of DTC metering, fresh proposals for DTC metering have not been considered by the Commission in ARR.

Creation of infrastructure to UNIP sets:

ESCOM-Wise, Year-wise Capex incurred in respect of UNIP works are as under:

ESCOM	FY19	FY20	FY21	FY22	FY23	FY24	ESCOM-wise Total
BESCOM	341.8	368.9	272.4	239.4	234.1	87.72	1544.28
MESCOM	138.3	51.95	42.35	41.36	99.17	78.8	451.88
CESC	98.05	110.5	222.5	189.5	245.2	141.6	1007.27
HESCOM	119.1	66.21	115.1	210.9	220.5	290.9	1022.65
GESCOM	6.23	12.25	11.47	8.06	7.71	6.95	52.67
FY Total	703.5	609.9	663.7	689.2	806.7	606	4078.75

Further, from the replies furnished by ESCOMS, the Commission notes that the Government is not providing any grants to meet the expenditure for providing electrical infrastructure to regularization of unauthorized IP sets.

The Commission notes from past experiences that ESCOMs have failed to control the unauthorized extensions to the IP sets, which are causing huge financial losses to the ESCOMs. The Commission is of the view that the proposed capex in respect of UNIP works is comparatively more than the previous years. Further it is likely that the same may increase in the years to come, if suitable action is not taken to minimize the un-authorized connections.

Taking note of the ESCOMs proposal, the Commission has considered nominal amount towards UNIP, while approving the ARR. The ESCOMs can take up these works duly prioritizing them. Further, ESCOMs were directed make effort to collect the entire cost incurred on this account in the form of Capital Subsidy from the Government, as the act of certain category of consumers by un-authorizedly taking connections would burden the other authorized consumers. ESCOMs shall note that the ESCOMs shall totally stop this menace and the Commission will not allow any capex under this head from the next control period.

Similarly, the ESCOMs were also directed to collect the entire cost incurred in respect of the Ganga kalyana works from the Government, instead of collecting the nominal amount for energization of the IP sets of the beneficiaries selected by the respective departments.

The Commission has taken note of the proposals submitted in the filings and also replies furnished by the ESCOMs to the Commission's preliminary observations. Accordingly, the Commission has approved the following capital expenditure to the ESCOMs for the control period (FY26 to FY28), which includes the spill over works. The Approved capex for the Control period is subject to conducting prudence check by the Commission:

Proposed v/s approved capex for the Control period:

TABLE-5.3B							
Proposed v/s approved capex for the Control period							
BESCOM				(Amount in Rs. Crores)			
Sl. No.	Particulars	FY26		FY27		FY28	
		Proposed	Approved	Proposed	Approved	Proposed	Approved
1	Ganga kalyana Works	105.00	105.00	110.25	110.25	115.76	115.76
2	Service connection works	152.25	152.25	159.86	159.86	167.86	167.86
3	Water Works	17.85	17.85	18.74	18.74	19.68	19.68
4	11 KV Evacuation line	181.65	181.65	190.73	190.73	200.27	200.27
5	Providing Additional DTC's /Enhancement of DTCs	60.00	60.00	64.00	64.00	68.00	68.00
6	Strengthening of HT network including OH/UG cable, Covered conductor and AB Cable	210.00	210.00	220.50	220.50	231.53	231.53
7	Strengthening of LT network including OH/UG cable, Covered conductor and AB cable	210.00	210.00	220.50	220.50	231.53	231.53
8	SDP	31.50	31.50	33.08	33.08	34.73	34.73
9	Local planning, Safety works, Emergency / Calamity Works	89.00	89.00	93.00	93.00	97.00	97.00
10	IPDS	23.42	23.42	18.92	18.92	18.92	18.92
11	RDSS	4549.99	0.00	0.00	0.00	0.00	0.00
12	Industrial upgradation	0.00	0.00	0.00	0.00	0.00	0.00
13	Civil	130.00	130.00	130.00	130.00	120.00	120.00
14	IT initiative	76.00	76.00	133.00	133.00	53.00	53.00
15	Meters and Commercial (with relevant accessories)	10.00	10.00	10.00	10.00	10.00	10.00
16	EV	5.00	5.00	5.00	5.00	5.00	5.00
17	DSM	10.00	10.00	10.00	10.00	10.00	10.00
18	UNIP	580.56	350.40	537.14	358.44	792.85	381.11
19	HVDS	0.00	0.00	0.00	0.00	0.00	0.00

20	NJY	0.00	0.00	0.00	0.00	0.00	0.00
21	Conversion of overhead lines into UG/AB cable	26.20	26.20	0.00	0.00	0.00	0.00
22	Corporate reserve fund	100.00	0.00	100.00	0.00	100.00	0.00
23	DAS, TIC & Smart grid	299.73	299.73	9.98	9.98	19.61	19.61
24	Replacement of faulty Transformer.	12.00	12.00	14.00	14.00	16.00	16.00
Total		6880.15	2000.00	2078.70	1800.00	2311.74	1800.00

TABLE-5.3C							
Proposed v/s approved capex for the Control period							
MESCOM		(Amount in Rs. Crores)					
SI No	Particulars	FY26		FY27		FY28	
		Proposed	Approved	Proposed	Approved	Proposed	Approved
1	E&I Works (Addl. Transformers, Link-Lines, HT/LT Re-conductoring, HVDS, UG/AB cable)	308.26	200.00	312.11	230.00	288.33	280.00
2	DTC metering.	5.00	3.00	5.00	3.00	5.00	3.00
3	Replacement of Electromagnetic meters by Static meters and SMART meters	50.00	20.00	75.00	20.00	200.00	20.00
4	Replacement of Scrapped faulty Distribution Transformers	6.00	6.00	7.00	7.00	8.00	6.00
5	Service Connection including promoter vanished layout Works	45.00	45.00	50.00	50.00	55.00	55.00
6	Rural Electrification (General)						
a	Electrification of Hamlets	1.00	1.00	1.00	1.00	1.00	1.00
b	Ganga Kalyana	7.26	6.00	8.00	8.00	8.25	8.25
c	Energisation and providing infrastructure of IPS sets registered before 22-9-2023	172.74	100.00	198.38	140.59	30.00	30.00
7	Tribe Sub-Plan						
a	Electrification of Tribal Colonies	0.30	0.30	0.32	0.32	0.33	0.33
b	Energisation of IP sets	3.20	3.20	3.35	3.35	3.50	3.50
c	Improvement works in Tribal Colonies	5.00	5.00	5.25	5.25	5.50	5.50
8	Special Component Plan						
a	Electrification of S.C Colonies	0.50	0.50	0.53	0.53	0.55	0.55
b	Energisation of IP sets	7.00	7.00	7.35	7.35	7.70	7.70
c	Improvement works in SC Colonies	7.50	7.50	7.85	7.85	8.25	8.25
9	Tools & Plants & Computers	10.00	10.00	11.00	11.00	12.00	12.00
10	Civil Engineering Works	25.00	25.00	26.25	25.00	27.50	27.50
11	IT Infrastructure and Software, DSM and EV Charging	30.64	20.00	17.72	15.00	18.22	18.22
12	33 KV Station and Line Works (UG/AB Cable)	55.28	45.00	59.18	59.18	33.82	33.00
	Scheme Works						
1	Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY)	20.00	20.00	5.00	5.00	0.00	0.00

2	IPDS: System improvement & Strengthening works in RADRP/statutory towns	0.27	0.25	0.27	0.27	0.27	0.20
3	IPDS: Gas insulated substations	0.31	0.25	0.31	0.31	0.00	0.00
4	IPDS (Integrated Power Development Scheme) Phase II-IT	0.00	0.00	0.00	0.00	0.00	0.00
5	Improvement works for Model Sub-division	31.45	25.00	0.00	0.00	0.00	0.00
Total		791.71	550.00	800.87	600.00	713.22	520.00

TABLE-5.3D							
Proposed v/s approved capex for the Control period							
CESC				(Amount in Rs. Crores)			
Sl No	Particulars	FY26		FY27		FY28	
		Proposed	Approved	Proposed	Approved	Proposed	Approved
1	Extension and Improvement	205.00	80.00	250.00	100.00	275.00	150.00
2	Replacement of failed transformers	11.00	10.00	12.10	10.00	13.31	8.00
3	Service Connection(WS,IP SET, New connection)	160.00	100.00	100.00	60.00	110.00	80.00
4	TSP-Energisation of IP Set	3.59	3.59	3.94	2.76	4.34	2.60
5	SCP-Energisation of IP Set	9.63	9.63	10.59	7.41	11.65	6.99
6	Special development Programme (SDP)	22.00	22.00	24.20	24.00	26.62	26.41
7	Ganga Kalyana- Energisation of IP Set	110.00	80.00	121.00	85.00	133.10	80.00
8	Tools & plants	11.00	8.00	12.10	12.00	13.31	7.00
9	Civil Engineering works	22.00	15.00	24.20	24.00	26.62	22.00
10	Metering Programme	35.76	10.00	39.34	30.00	43.27	25.00
11	IT initiatives-	8.24	5.78	9.06	5.00	9.97	5.00
12	DSM Activities	11.00	6.00	12.10	8.00	13.31	6.00
13	UG Cable Works	200.00	200.00	377.85	377.00	120.00	120.00
14	Comprehensive Maintenance Works	150.00	150.00	8.11	4.83	161.38	161.00
15	Any other New Projects	3.29	0.00	54.16	0.00	202.74	0.00
Total		962.51	700.00	1058.75	750.004	1164.62	700.00

*CESC shall not make reappropriation of amounts approved in respect of UG Cable Works and Comprehensive Maintenance Works in Kodagu District taken up to other head of works.

TABLE-5.3E							
Proposed v/s approved capex for the Control period							
HESCOM				(Amount in Rs. Crores)			
Sl. No	Particulars	FY26		FY27		FY28	
		Proposed	Approved	Proposed	Approved	Proposed	Approved
	Mandatory works, Social obligation and other works						
1	Ganga Kalyan total	114.00	114.00	108.00	108.00	108.00	108.00
	GOK Sponsored Works		0.00				

2	Rural Electrification under SCP	34.00	34.00	34.00	34.00	34.00	34.00
3	Rural Electrification under TSP	15.00	15.00	15.00	15.00	15.00	15.00
4	Creating infrastructure to IP Sets	350.00	200.00	325.00	154.00	310.00	183.00
5	Expansion of network and system improvement works						
a	Additional DTCs	81.60	81.60	83.23	83.23	84.06	84.06
b	Enhancement of Distribution Transformers	8.92	8.92	9.10	9.10	9.28	9.28
c	Shifting of existing transformer to load centre	2.01	2.01	2.05	2.05	2.10	2.10
d	LT line conversion of 1Ph 2 wire or 1Ph 3 wire to 3ph 5 wire	8.01	8.01	8.17	8.17	8.33	8.33
e	11 KV link lines for bifurcation of load	20.00	20.00	20.00	20.00	20.00	20.00
f	Other E & I work	6.78	6.78	6.83	6.83	6.90	6.90
6	Construction of new 11 KV lines for 33 KV / 110 KV sub-stations	280.50	280.50	263.04	263.04	254.60	254.60
7	11 KV Re-conductoring.	81.60	81.60	83.23	83.23	84.06	84.06
8	LT Re-conductoring.	80.11	80.11	86.20	86.20	86.70	86.70
	33 KV System						
9	Construction of new 33 KV stations	15.00	15.00	15.00	15.00	10.00	10.00
10	Construction of new 33 KV lines.	12.00	12.00	12.00	12.00	8.00	8.00
11	Augmentation of 33 KV stations.	10.00	8.00	10.00	10.00	10.00	10.00
12	Replacement of 33 KV lines Rabbit conductor by Coyote conductor.	10.00	8.00	10.00	10.00	10.00	10.00
13	Replacement of old and failed equipment's and other works of existing 33 KV stations and lines.	5.00	4.00	5.00	5.00	5.00	5.00
14	Replacement of 11 KV OH feeders by UG Cables	20.00	16.00	20.00	20.00	20.00	20.00
15	Commissioning of 3 Ph. 4 wire HT Metering Cubicle with meter, CTs, PTs	4.90	3.00	4.80	3.00	4.71	3.00
	Reduction of T & D and ATC loss		0.00				
16	Providing meters to un-metered BJ/KJ installations.	5.00	4.00	5.00	5.00	5.00	5.00
17	Replacement of electromechanical/high precision meters by static meters.	70.00	40.00	70.00	40.00	70.00	40.00
18	DTC's metering (Other than APDRP)	20.00	0.00	20.00	0.00	20.00	0.00
	General (In House)		0.00				
19	Service connections	39.93	29.43	40.73	40.37	41.54	41.41
20	T&P materials.	5.00	5.00	5.00	5.00	5.00	5.00
	New initiatives works						
21	IT initiatives, automation and call centre	20.00	10.00	20.00	20.00	20.00	20.00
22	IPDS IT initiative Phase II	20.00	10.00	20.00	20.00	20.00	20.00
23	Establishing ALDC & SCADA.	2.00	1.00	2.00	2.00	2.00	2.00

24	DSM Projects	1.00	1.00	1.00	1.00	1.00	1.00
Immediate Execution (Planned/Unplanned)							
25	Replacement of failed distribution transformers.	10.00	10.00	10.00	10.00	10.00	10.00
26	Replacement of Power Transformers.	5.00	4.00	5.00	5.00	5.00	5.00
27	Preventive measures to reduce the accidents.	87.04	87.04	88.78	88.78	90.56	90.56
28	Civil Engineering works	119.00	100.00	115.00	115.00	98.00	98.00
Total		1563.41	1300.00	1523.17	1300.00	1478.85	1300.00

TABLE-5.3F							
Proposed v/s approved capex for the Control period							
GESCOM		(Amount in Rs. Crores)					
Sl. No	Particulars	FY26		FY27		FY28	
		Proposed	Approved	Proposed	Approved	Proposed	Approved
1	GK Works	79.60	70.00	83.58	70.00	88.36	70.00
2	Water Works.	7.50	7.50	7.88	7.88	8.33	8.33
3	Additional DTCs Works.	39.84	39.84	41.83	30.00	44.22	44.22
4	DTC Enhancement Works .	16.23	10.00	17.04	17.04	18.01	18.01
5	Shifting of existing DTC to load centre	0.88	0.88	0.92	0.92	0.97	0.97
6	LT Line Conversion.	6.01	6.01	6.31	6.31	6.67	6.67
7	Replacement of Damaged poles	24.20	24.20	25.41	21.00	26.86	26.86
8	Energisation of IP Sets under General category	1.35	1.35	0.00	0.00	0.00	0.00
9	Energisation of IP Sets under General category (Shigra Samparka Yojane)	2.38	2.38	0.00	0.00	0.00	0.00
10	Service Connection works other than IP/BJ/KJ/Water works	12.68	12.68	13.31	13.31	14.07	14.07
11	Sub Stations/Augmentation /33kV new/ link Lines	33.19	20.00	34.85	30.00	36.84	33.15
12	Providing 11kV new link Lines for bifurcation load and Express Feeder and bifurcation of IP DTCs	60.34	30.00	63.36	40.00	66.98	30.00
13	Un Authorized IP Sets	50.00	25.00	30.00	25.00	0.00	0.00
14	Providing meters to IP Sets above 10 HP	0.50	0.50	0.53	0.53	0.56	0.56
15	Providing meters to BJ/KJ	104.00	10.00	52.00	5.00	26.00	5.00
16	Providing meters to Street Lights and Water Supply.	150.27	10.00	75.14	5.00	37.57	5.00
17	Replacement of Faulty / MNR energy meters other than BJ/KJ/ Street Light.	15.05	8.00	15.80	5.00	16.71	5.00
18	Replacement of EM meters by Static meters	25.40	25.40	20.32	5.00	19.05	5.00

19	DTC Metering of RAPDRP (Urban Area)	8.10	2.00	9.95	2.00	9.25	2.00
20	DTC Metering of non RAPDRP (Rural Area)	7.95	2.00	9.85	2.00	9.36	2.00
21	Replacement of 33kV Line Rabbit Conductor by Coyote Conductor	7.17	6.00	7.53	7.53	7.96	7.96
22	11kV/LT Re-Conductoring	32.00	32.00	33.60	25.19	35.52	25.00
23	IT Initiatives, Automation and Call Centers	19.80	10.00	20.79	10.00	21.98	21.26
24	Establishing ALDC & SCADA	0.55	0.55	0.58	0.58	0.61	0.61
25	DSM	1.10	1.10	1.16	1.16	1.22	1.22
26	Replacement of failed Distribution Transformers by New Transformer by Scraping failed Transformer which is beyond Repair.	9.06	9.00	9.51	9.51	10.06	10.06
27	Replacement of Power Transformers	2.20	2.20	2.31	2.31	2.44	2.44
28	Replacement of Old and failed equipment's and other works of existing 33kV Stations & Lines.	11.09	9.00	11.65	11.65	12.31	12.31
29	Preventive measures to reduce the accidents	22.00	10.00	23.10	23.10	24.42	10.00
30	Safety Materials	5.50	4.83	5.78	5.14	6.11	6.11
31	Civil works	100.00	25.00	100.00	25.00	100.00	25.00
32	SCP	19.18	19.18	20.14	20.14	21.29	21.29
33	TSP	16.41	16.41	17.23	17.23	18.22	18.22
34	Replacement of HT Conductor by 11KV AB Cable/UG Cable and Providing Covered Conductor at feeder Crossings	30.00	10.00	31.50	20.00	33.30	20.00
35	T&P Materials and Furniture	3.30	3.24	3.47	3.47	3.66	3.66
36	Computer and Printers	1.65	1.65	1.73	1.73	1.83	1.83
37	Restoration of Infrastructure in flood affected areas.	8.80	8.80	9.24	5.00	9.77	9.77
38	Solar Roof Top of existing GESCOM buildings and substations under 13th Finance Commission.	14.30	14.30	15.02	15.02	15.87	15.87
39	Replacement of LT conductor by AB Cable	12.00	4.00	12.60	5.00	20.00	5.00
40	Purchasing of Lorry and Crane	5.00	5.00	5.25	5.25	5.55	5.55
41	Purchase of Transformer oil	10.00	0.00	10.50	0.00	11.10	0.00
Total		976.59	500.00	850.77	500.00	793.03	500.00

Note: Purchase of Transformer Oil is a Revenue Expenditure hence excluded from Capex

The approved capex for FY26-FY28, is subject to the following directions:

1. The capex approved by the Commission to carry-out the Central / State scheme works shall not be re-appropriated to any other category of capital expenditure head.
2. ESCOMs shall monitor the physical progress as well as financial progress in respect of the works carried out under Capex, ensuring adherence to the set timelines for completion, cost to benefit ratio, etc.
3. Take concrete measures to complete and capitalize the works, which are pending since many years so that, the benefits envisaged are realized and passed on to the consumers effectively.
4. Identify the high loss Sub-Divisions/Divisions and prioritize the capex specifically to reduce the distribution loss, improve the reliability of the distribution system and improve the voltage regulations.
5. Prepare a detailed perspective plan by conducting 11 kV feeder-wise and DTC-wise load flow studies to ascertain the present and projected loads on the feeders and to arrive at least cost, techno-economically feasible improvement method for:
 - a. Meeting loads in new areas;
 - b. Reducing distribution losses;
 - c. Reducing the HT:LT Ratio;
 - d. Reduce Transformer failures;
 - e. Segregation the loads in the feeders;
 - f. Reduction in Power theft;
 - g. Bringing programs for the awareness among the people on usage and conservation of energy;
 - h. Improving the sales to metered category and improving the Power factor of the IP set loads by installing switched capacitors of suitable capacity to the secondary of the transformers.
6. The Commission reiterates the provisions Regulation 9.6 and 9.7 of the MYT regulations, 2024 for strict compliance. The extract of the Regulations is as under:

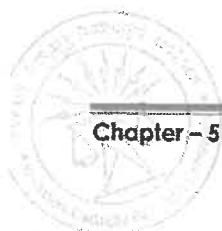
Regulation-9.6: *The Licensees shall adhere to the capital investment plan as per the Tariff Orders and shall not modify or propose any ad-hoc investment plans in the middle of the financial year of the control period.*

Regulation-9.7: *Since the approved capex will have tariff implications, the Licensees shall incur the capex with reference to the approved capex only.*

5.1.2 Energy Sales forecast for the Control Period FY2025-26 to FY2027-28:

The ESCOMs have furnished the forecast of number of installations and energy sales for the control period based on the past data. The broad methodology used by each of the ESCOMs, is as given below.

- a. BESCOM has taken FY2024-25 as base year, and for most of the categories, the no. of installations has been projected based on 3 year CAGR and energy sales based on 5 year CAGR. The energy sales and no. of installations for FY2024-25 have been estimated based on the actuals up to September and using the average pro-rata percentages for previous years. For LT 4(a), an average increase in installations of 15,000 per year is taken and sales has been estimated based on approved specific consumption for FY2024-25.
- b. MESCOM has taken FY2023-24 as the base year and no. of installations has been projected based on trend method i.e. 3 year CAGR and energy sales based on 5 year CAGR. For some of the categories where past data is limited or shows no definite pattern, no increase over FY2023-24 has been considered for the control period. For LT 4(a), sales have been estimated based on average specific consumption for previous five years and no. of installations estimated based on trend method.
- c. CESC has also taken FY2023-24 as the base year and the no. of installations have been projected based on 5 year / 3 years/ 2 years CAGR and energy sales has been projected based on 5 year/3 year CAGR. The sales to LT 4(a) category have been projected using approved specific consumption for FY2024-25 and number of installations based on 2 year CAGR.
- d. In the case of HESCOM, the no. of installations has been projected based on 3 year/5 year CAGR and sales based on 5 year CAGR for most of the categories, using FY2023-24 as base year. For LT 4(a), sales have been estimated based on average specific consumption for previous five years and no. of installations, which was estimated based CAGR for previous years



- e. GESCOM has taken the base year as FY2023-24 and no. of installations have been projected based on 5 year CAGR and sales based on 5 year CAGR. In the case of some categories where historical data is limited, constant growth rate of 1%/1.5% was used considering the historical data. Sales to IP sets below 10 HP was also projected based on 5 year CAGR.

Based on the above the projections of ESCOMS are as shown below:

TABLE-5.4A						
Number of Installations projected for the Control Period: As filed						
Tariff	BESCOM			MESCOM		
	FY2025-26 (Nos)	FY2026-27 (Nos)	FY2027-28 (Nos)	FY2025-26 (Nos)	FY2026-27 (Nos)	FY2027-28 (Nos)
LT-1	1,14,42,436	1,20,46,313	1,26,82,060	19,99,241	20,39,635	20,79,798
LT-2	13,776	13,924	14,074	4,133	4,239	4,348
LT-3(a)	14,34,452	14,77,114	15,21,044	2,69,071	2,77,379	2,85,598
LT-3(b)	3,116	3,208	3,304	1,780	2,263	2,585
LT-4(a)	10,57,732	10,72,732	10,87,732	4,37,440	4,52,115	4,67,054
LT-4(b)	492	492	493	141	141	141
LT-4(c)	2,681	2,853	3,036	6,043	6,236	6,429
LT-5	2,60,080	2,64,718	2,69,439	40,749	42,143	43,390
LT-6(a)	98,975	1,00,550	1,02,151	19,756	20,310	20,863
LT-6(b)	97,216	1,00,834	1,04,588	33,208	34,469	35,740
LT-6(c)	1,695	2,552	3,842	61	61	61
LT-6(c) under HT	-	-	-	-	-	-
LT-7	12,26,997	12,93,808	13,64,221	27,530	29,182	30,933
LT-Total	1,56,39,648	1,63,79,098	1,71,55,984	28,39,153	29,08,173	29,76,930
HT-1	319	320	321	135	137	138
HT-2(a)	9,212	9,452	9,699	1,122	1,147	1,172
HT-2(b)	9,659	9,891	10,129	962	994	1,027
HT-2(c)(i)	475	490	505	176	182	191
HT-2(c)(ii)	734	757	781	210	217	221
HT-3 (Pvt LI)	41	41	41	-	-	-
HT-4	596	612	629	73	74	74
HT-5	2,713	2,860	3,014	26	26	26
HT-6 (Farms)	-	-	-	3	3	3
HT-7 (Govt LI)	54	54	54	104	121	137
HT-Total	23,803	24,477	25,173	2,810	2,901	2,989
LT+HT-Total	1,56,63,451	1,64,03,575	1,71,81,157	28,41,963	29,11,074	29,79,919
SEZ / Society	-	-	-	1	1	1
Auxiliary	-	-	-	-	-	-
Grand Total	1,56,63,451	1,64,03,575	1,71,81,157	28,41,964	29,11,075	29,79,920

TABLE-5.4B						
Number of Installations projected for the Control Period: As filed						
Tariff	CESC			HESCOM		
	FY2025-26 (Nos)	FY2026-27 (Nos)	FY2027-28 (Nos)	FY2025-26 (Nos)	FY2026-27 (Nos)	FY2027-28 (Nos)
LT-1	29,64,610	30,57,870	31,54,063	37,82,295	38,63,424	39,25,890
LT-2	3,710	3,801	3,893	7,006	7,090	7,175
LT-3(a)	3,39,123	3,64,990	3,71,599	4,43,039	4,59,390	4,76,344
LT-3(b)	199	204	210	368	381	395
LT-4(a)	5,15,620	5,34,501	5,54,074	10,83,972	10,83,972	11,03,972
LT-4(b)	236	240	246	532	532	532
LT-4(c)	14,051	14,998	16,010	551	580	611
LT-5	57,030	60,031	63,190	1,03,226	1,04,041	1,04,863
LT-6(a)	34,791	36,763	36,761	48,074	48,542	49,014
LT-6(b)	34,251	36,327	38,529	33,788	35,663	37,642
LT-6(c)	136	213	345	90	135	203
LT-6(c) under HT	8	10	12	-	-	-
LT-7	92,274	96,035	99,949	83,422	90,221	97,574
LT-Total	40,56,038	41,94,983	43,38,881	55,66,363	56,83,971	58,94,215
HT-1	236	250	265	448	457	466
HT-2(a)	1,653	1,783	1,925	1,955	1,980	2,005
HT-2(b)	1,122	1,207	1,300	706	716	727
HT-2(c)(i)	310	330	351	295	307	320
HT-2(c)(ii)	123	128	133	153	159	166
HT-3 (Pvt LI)	2	2	4	102	102	102
HT-4	54	58	62	28	28	28
HT-5	88	98	108	91	101	112
HT-6 (Farms)	3	4	6	1	1	1
HT-7 (Govt LI)	176	192	209	303	340	383
HT-Total	3,767	4,062	4,362	4,082	4,191	4,310
LT+HT-Total	40,59,805	41,99,038	43,43,243	55,70,445	56,88,162	58,98,525
SEZ / Society	-	-	-	2	2	2
Auxiliary	285	295	305	-	-	-
Grand Total	40,60,090	41,99,330	43,43,548	55,70,447	56,88,164	58,98,527

TABLE-5.4C						
Number of Installations projected for the Control Period: As filed						
Tariff	GESCOM			TOTAL		
	FY2025-26 (Nos)	FY2026-27 (Nos)	FY2027-28 (Nos)	FY2025-26 (Nos)	FY2026-27 (Nos)	FY2027-28 (Nos)
LT-1	28,96,682	29,89,673	30,88,676	2,30,85,264	2,39,86,915	2,49,30,487
LT-2	6,500	6,630	6,763	35,125	35,684	36,253
LT-3(a)	3,71,015	3,87,429	4,04,238	28,56,700	29,56,302	30,58,823
LT-3(b)	207	236	237	6,670	6,291	6,731
LT-4(a)	4,64,833	4,77,229	4,90,048	35,39,597	36,20,549	37,02,880
LT-4(b)	2,395	2,415	2,438	3,795	3,820	3,850
LT-4(c)	815	906	988	24,141	25,573	27,074
LT-5	82,294	85,309	88,367	5,43,379	5,56,242	5,69,249
LT-6(a)	32,901	33,963	36,324	2,34,497	2,39,128	2,44,103
LT-6(b)	21,263	22,657	24,057	2,19,726	2,29,950	2,40,556
LT-6(c)	18	26	34	2,000	2,987	4,485
LT-6(c) under HT	-	-	-	8	10	12
LT-7	71,348	77,055	83,220	15,01,571	15,86,301	16,76,897
LT-Total	38,50,271	40,83,627	42,24,390	3,20,61,473	3,32,49,752	3,45,00,400

HT-1	226	240	255	1,364	1,404	1,445
HT-2(a)	2,188	2,280	2,384	16,130	16,642	17,185
HT-2(b)	553	580	609	13,002	13,388	13,792
HT-2(c)(i)	388	451	513	1,643	1,760	1,880
HT-2(c)(ii)	58	61	63	1,278	1,322	1,364
HT-3 (Pvt LI)	247	252	257	392	397	404
HT-4	69	75	81	820	847	874
HT-5	126	154	183	3,044	3,239	3,443
HT-6 (Farms)	57	60	63	64	68	72
HT-7 (Govt LI)	195	207	223	832	914	1,006
HT-Total	4,107	4,360	4,631	38,569	39,981	41,465
LT+HT-Total	39,54,378	40,87,887	42,29,021	3,20,90,042	3,32,89,733	3,45,41,866
SEZ / Society	-	-	-	3	3	3
Auxiliary	-	-	-	285	295	305
Grand Total	39,54,378	40,87,887	42,29,021	3,20,90,330	3,32,90,031	3,45,42,173

Energy sales projected by the ESCOMs are as shown below:

TABLE-5.5A						
Energy Sales projected for the Control Period: As filed						
Tariff	BESCOM			MESCOM		
	FY2025-26 (MUs)	FY2026-27 (MUs)	FY2027-28 (MUs)	FY2025-26 (MUs)	FY2026-27 (MUs)	FY2027-28 (MUs)
LT-1	10,853.48	11,598.91	12,395.55	2,030.90	2,139.28	2,253.44
LT-2	62.30	63.31	64.33	22.33	23.96	25.71
LT-3(a)	3,556.99	3,842.16	4,150.19	567.25	602.88	640.75
LT-3(b)	2.29	2.47	2.67	1.00	1.00	1.00
LT-4(a)	7,707.59	7,816.89	7,926.19	1,985.67	2,052.28	2,120.10
LT-4(b)	1.01	1.01	1.01	0.64	0.64	0.64
LT-4(c)	8.98	9.70	10.47	8.93	9.22	9.50
LT-5	1,694.70	1,790.69	1,892.12	189.87	175.73	181.80
LT-6(a)	1,745.82	1,829.70	1,917.61	193.83	206.84	220.72
LT-6(b)	761.67	810.37	862.30	63.66	63.66	63.66
LT-6(c)	334.15	501.22	668.29	0.45	0.45	0.45
LT-6(c) under HT	-	-	-	-	-	-
LT-7	278.00	292.37	307.48	27.31	28.47	29.68
LT-Total	27,006.88	28,558.80	30,198.21	5,071.84	5,304.41	5,547.45
HT-1	892.07	915.80	940.17	121.20	124.97	128.86
HT-2(a)	6,178.18	6,595.71	7,041.45	1,080.36	1,168.28	1,263.36
HT-2(b)	3,178.69	3,343.85	3,517.59	250.96	259.15	267.61
HT-2(c)(i)	208.58	222.81	238.00	53.48	55.22	57.02
HT-2(c)(ii)	283.99	303.36	324.06	101.10	104.31	107.63
HT-3 (Pvt LI)	44.92	44.92	44.92	-	-	-
HT-4	129.52	140.86	153.18	31.10	33.03	35.08
HT-5	190.77	216.43	245.53	8.99	8.99	8.99
HT-6 (Farms)	-	-	-	0.24	0.24	0.24
HT-7 (Govt LI)	148.00	148.00	148.00	74.64	81.31	88.58
HT-Total	11,254.72	11,931.74	12,652.90	1,722.07	1,835.50	1,957.37
LT+HT-Total	38,261.60	40,490.54	42,851.11	6,793.91	7,139.91	7,504.82
SEZ / Society	-	-	-	57.82	58.51	59.91
Auxiliary	-	-	-	7.56	7.56	7.56
Grand Total	38,261.60	40,490.54	42,851.11	6,859.29	7,205.98	7,572.29

TABLE-5.5B						
Energy Sales projected for the Control Period: As filed						
Tariff	CESC			HESCOM		
	FY2025-26 (MUs)	FY2026-27 (MUs)	FY2027-28 (MUs)	FY2025-26 (MUs)	FY2026-27 (MUs)	FY2027-28 (MUs)
LT-1	1,480.14	1,542.61	1,607.71	2,289.14	2,391.01	2,497.42
LT-2	13.51	14.15	14.82	34.64	37.64	40.92
LT-3(a)	478.58	511.98	547.71	771.63	829.55	891.82
LT-3(b)	0.14	0.14	0.15	0.38	0.41	0.44
LT-4(a)	4,194.51	4,348.11	4,507.32	7,353.40	7,492.94	7,632.48
LT-4(b)	0.89	0.91	0.93	19.80	20.36	20.94
LT-4(c)	40.52	46.67	53.75	1.82	2.08	2.38
LT-5	204.92	215.07	225.74	366.82	372.64	378.55
LT-6(a)	333.77	349.45	365.86	473.17	502.24	533.10
LT-6(b)	112.95	115.21	117.51	194.89	202.38	210.11
LT-6(c)	1.94	2.28	2.74	0.68	1.02	1.52
LT-6(c) under H	1.00	1.25	1.50	-	-	-
LT-7	21.46	22.63	23.86	49.18	52.19	55.38
LT-Total	6,884.33	7,170.46	7,469.60	11,556.55	11,904.44	12,266.06
HT-1	568.17	589.82	612.30	402.84	418.73	435.24
HT-2(a)	1,137.23	1,215.17	1,298.46	1,131.93	1,151.17	1,170.73
HT-2(b)	183.54	204.03	226.81	159.72	164.65	169.72
HT-2(c)(I)	56.19	60.37	64.85	61.64	64.20	66.76
HT-2(c)(II)	24.39	25.64	26.96	32.38	33.68	34.98
HT-3 (Pvt LI)	0.50	0.50	1.00	235.51	257.11	280.69
HT-4	4.08	4.13	4.17	18.83	19.56	20.32
HT-5	10.42	11.81	13.38	102.87	147.98	212.87
HT-6 (Farms)	0.78	0.99	1.24	0.01	0.01	0.01
HT-7 (Govt LI)	105.34	107.49	109.17	449.44	490.66	535.66
HT-Total	2,090.64	2,219.95	2,358.34	2,595.17	2,747.75	2,926.98
LT+HT-Total	8,974.97	9,390.41	9,827.94	14,150.72	14,652.19	15,192.04
SEZ / Society	-	-	-	430.69	480.97	551.99
Auxiliary	7.31	7.76	8.25	-	-	-
Grand Total	8,982.28	9,398.17	9,836.19	14,581.41	15,133.16	15,744.03

TABLE-5.5C						
Energy Sales projected for the Control Period: As filed						
Tariff	GESCOM			TOTAL		
	FY2025-26 (MUs)	FY2026-27 (MUs)	FY2027-28 (MUs)	FY2025-26 (MUs)	FY2026-27 (MUs)	FY2027-28 (MUs)
LT-1	1,912.20	1,991.70	2,089.16	18,565.86	19,563.51	20,843.28
LT-2	25.05	30.37	36.41	157.83	169.43	182.19
LT-3(a)	526.48	578.07	634.19	5,900.93	6,364.64	6,864.86
LT-3(b)	0.27	0.32	0.36	4.08	4.34	4.62
LT-4(a)	3,911.01	4,112.73	4,248.17	25,152.18	26,822.95	26,434.26
LT-4(b)	3.96	4.00	4.04	26.30	26.92	27.56
LT-4(c)	3.02	3.08	3.14	63.27	70.75	79.24
LT-5	207.49	214.27	221.63	2,643.80	2,768.40	2,899.84
LT-6(a)	608.75	662.41	742.80	3,355.34	3,550.64	3,780.09
LT-6(b)	281.31	299.26	318.58	1,414.38	1,490.86	1,572.16
LT-6(c)	0.03	0.04	0.05	337.25	505.01	673.05
LT-6(c) under H	-	-	-	1.00	1.25	1.50
LT-7	34.38	38.03	41.40	410.33	433.69	457.80
LT-Total	7,513.95	7,934.26	8,339.93	58,032.55	60,872.39	63,820.25

Commission's Analysis:

After examining the projections, the Commission has communicated the preliminary observations to respective ESCOMs and replies of the ESCOMs have been obtained. The Commission has also collected details of sales and energy and the number of installations pertaining to the period upto November, 2024 and for the rest of the FY2022-23, FY2023-24 and FY2024-25 for validating the projections for FY2024-25.

The Commission has considered the details furnished by the ESCOMs and also the historical data for the last five years. At the State level, during Covid period (FY2019-20 to FY2021-22), growth in sales has been negative, whereas the growth on an average for FY2021-22 & FY2022-23 is about 6.5%. The Commission notes that post Covid, it is showing a recovery trend. The HT sales have also increased during the period. However, in FY2023-24, there was a substantial increase in sales to the tune of about 24% over the previous year FY2022-23. The increase has been mostly contributed by the increase in sales to IP sets. The increase has been visible in all the ESCOMs and it is attributed to the drought situation, which prevailed during the year. The growth for FY2023-24, excluding IP sets (LT 4(a)) is also about 12%, which shows that growth in sales for other categories is also higher. However, it cannot be reasonably ascertained that such high growth will sustain in future years as well, as there is no visible trend available from the historical data. Thus, the higher growth in FY2023-24 has to be taken into consideration while deciding the base year as well as the CAGR for the projections for the MYT period.

The methodology used by the ESCOMs seems to be reasonable in general, considering the historical data. Generally, ESCOMs have used CAGR for 3 years or 5 years respectively for estimating the no. of installations and sales projections. All ESCOMs except BESCOM have taken FY2023-24 as the base year for projecting the sales and no. of installations for the MYT period. However, considering the spike in sales occurred in FY2023-24, the possibility of over projections due to the use of FY2023-24 as base year cannot be ruled out. Hence, the reasonableness of the projections of ESCOMs needs to be examined. Accordingly, the Commission has attempted to compare the projections of ESCOMs considering FY2023-24 as base year with the projections considering

FY2024-25 as the base year to ascertain the reasonableness of the projections. The general methodology adopted by the Commission accordingly is as follows:

1. The Commission has validated both the number of installations and energy sales to various categories using the base year FY2024-25. The estimates for FY2024-25 were prepared based on the actuals upto November and prorated for remaining period, considering the previous two year averages.
2. Wherever the number of installations and energy sales estimated by ESCOMs for FY2024-25 is within a reasonable range of the estimated FY2024-25 as above, ESCOMs estimates were retained.
3. The growth rates of sales and no. of installations used by the ESCOMs for various categories using FY2023-24 as base year were compared with the growth rates based on FY2024-25. If the growth rates used by ESCOMs are within the reasonable range (variation of +/- <10%), ESCOMs estimates are retained since the projections based on FY2023-24 base year does not substantially vary with the projections with FY2024-25 base year. If the variations are beyond the reasonable range, 3 year CAGR for no. of installations and 5 year CAGR for energy sales have been used considering FY2024-25 as the base year.
4. Estimates of BESCOM are retained since the base year used is FY2024-25. There has been a reduction to the tune of 12% in no. of installations in HESCOM (i.e. by about 7.40 lakh) due to removal of disconnected and dried up IP sets. This would distort the historical trend and accordingly, cross checking become difficult for reasonableness. Accordingly, the Commission has retained the projections of HESCOM for the MYT period for no. of installations.
5. For the categories where the historical growth rate is negative or constant or unreasonable, due to reasons including re-categorization, ESCOMs estimates are generally used.
6. In the case of LT4(a) following methodology is used:

Number of installations, Specific Consumption and energy sales for FY-2025-26, FY2026-27 and FY2027-28 -ESCOs' proposal:

The ESCOMs, while furnishing the details of IP sets, in the current Tariff filing have estimated the total number of installations, Specific Consumption and the total energy sales as indicated below:

TABLE-5.6									
Number of installations, Specific Consumption and sales for the Control Period: As filed									
ESCOs	No. of Installations			Specific Consumption(Units/IP/Annum)			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
BESCOM	10,57,732	10,72,732	10,87,732	7,286.90	7,286.90	7,286.90	7,707.60	7,816.90	7,926.20
MESCOM	4,37,440	4,52,115	4,67,054	4,539.30	4,539.30	4,539.30	1,985.67	2,052.28	2,120.10
CESC	5,15,820	5,34,501	5,54,074	8,134.88	8,134.88	8,134.88	4,194.51	4,348.11	4,507.32
HESCOM	10,63,972	10,83,972	11,03,972	6,976.85	6,976.85	6,976.85	7,353.40	7,492.94	7,632.48
GESCOM	4,64,833	4,77,229	4,90,048	8,413.80	8,617.94	8,668.89	3,911.01	4,112.73	4,248.17

Methodology adopted for estimating the number of IP Sets installations, energy sales and the replies of ESCOMs are as follows:

ESCOM	No. of Installations	Energy Sales
BESCOM	The projected installations for FY2024-25 have been calculated based on the actual growth data from April-24 to September-24. Furthermore, an estimated increase of 15,000 installations has been anticipated for each subsequent fiscal year, FY2025-26, FY2026-27, and FY2027-28.	The monthly average sale for IP sets is ascertained by evaluating the specific average consumption data of FY2024-25, derived from the first half of the fiscal year. This sanctioned average consumption forms the basis for projections over the control period extending from FY2025-26 to FY2027-28.
MESCOM	Number of installations has been projected based on trend analysis method.	The specific consumption is derived from the average consumption data of the preceding five years. Consequently, the energy sales for FY2025-26, FY2026-27, and FY2027-28 are projected with reference to this specific consumption and the anticipated number of installations for each of the respective fiscal year.
CESC	The number of installations is estimated based on two-years' CAGR	The specific consumption of FY2024-25 is calculated considering the actual number of installations of FY2022-23 and approved number of installations for FY2024-25. This specific consumption is considered to project the energy sales for FY2025-26 to FY2027-28, taking into account the anticipated number of installations for each of the respective fiscal year from FY2025-26 to FY2027-28 respectively.

HESCOM	The number of installations for FY2025-26, FY2026-27 & FY2027-28 are estimated by projecting an additional 20,000 numbers of installations to be serviced in each of the year from FY2024-25.	The average approved specific consumption from FY2019-20 to FY2023-24 is utilized to project energy consumption for FY2025-26 to FY2027-28. This specific consumption is considered to estimate energy sales for FY2025-26 to FY2027-28, taking into account the anticipated number of installations for each respective fiscal year.
GESCOM	The number of installations for LT4(a) is estimated based on Five years' CAGR	GESCOM has projected total IP set sales as per CAGR methodology considering base year as FY2018-19 and end year FY2023-24.

The Commission's approach for estimating the number of installations and energy sales for the Control Period:

No. of Installations:

While estimating the number of IP installations for the Control Period, the following approach is generally adopted:

- (i) The Commission has validated both the number of installations and energy sales to IP installations considering the actuals as on 30th November, 2024 and has reasonably estimated the number of installations and sales for the remaining period of FY2024-25. Accordingly, the base year estimation has been revised which has an impact on the estimates on the number of installations and sales for FY2025-26 to FY2027-28.
- (ii) Wherever the number of installations estimated by the ESCOMs for the FY2025-26 to FY2027-28 are within the range of the estimates based on the CAGR and trend methodology, the estimates of the ESCOMs are retained.
- (iii) As proposed by BESCOM, an addition of 11,000 numbers were added to FY2023-24 for projecting FY2024-25 and for estimating FY2025-26 to FY2027-28 additional 15,000 number of installations were considered for each year. HESCOM has anticipated servicing an extra 20,000 installations every year from FY2024-25 to FY2027-28,

compared to FY2023-24, which is within their usual growth trend. Hence, 20,000 additional installations were considered for each year. In respect of other ESCOMs, the growth anticipated as per CAGR/ Trend analysis has been considered.

Based on the above approach, the total number of IP installations estimated for the ESCOMs by the Commission for the Control Period are indicated in the table below:

TABLE-5.7					
Approved Number of IP installations for the Control Period					
FY2025-26		FY2026-27		FY2027-28	
Filed	Approved	Filed	Approved	Filed	Approved
35,39,597	35,39,597	36,20,549	36,20,549	37,02,880	37,02,880

Energy Sales:

While estimating the energy sales of IP sets for the Control Period, the following approach is generally adopted:

- (i) All the ESCOMs have submitted that, due to the unexpected drought experienced in FY2023-24, there was a significant increase in IP set's consumption. Consequently, the estimated base year sales for FY2024-25, as projected by the ESCOMs, have been validated. This validation process included a thorough consideration of the actual sales data up to November 2024, and the estimates are adjusted to reflect the impact of the increased IP consumption, accordingly.
- (ii) BESCOM has submitted that, since FY2022-23 and FY2023-24 experienced vagaries of weather and assuming the specific consumption for these years for projecting the IP sets sales, would not be appropriate. BESCOM has computed IP sales monthly by considering the approved average consumption to project the energy sales of FY2025-26 to FY2027-28. Therefore, for BESCOM approved average consumption of FY2024-25 and Specific consumption is considered.
- (iii) HESCOM has considered the specific consumption for an average of previous 5 years for projecting the sales for FY2025-26, FY2026-27 &

FY2027-28, which is within the range and hence the Commission has considered the same by validating.

- (iv) GESCOM's sales projection is based on CAGR method which is abnormal and therefore the Commission has validated the sales by considering the appropriate Specific consumption and modified suitably for the projection of FY2025-26, FY2026-27 & FY2027-28 sales.
- (v) The sale projection of CESC for FY2025-26, FY2026-27 & FY2027-28 are huge and abnormal. The Commission has validated the specific consumption by considering the actual number of installations of FY2024-23 and approved number of installations for FY2024-25 as per CESC and has projected the sales for FY2025-26, FY2026-27 & FY2027-28.
- (vi) MESCOM has considered the specific consumption for an average consumption of previous 5 years for projecting the sales for FY2025-26, FY2026-27 & FY2027-28 which is within the range and hence the Commission considered the same.
- (vii) Now, by calculating the mid-year installations based on the estimated addition of number of installations and the specific consumption, the details of energy sales projections for IP set consumers for FY2025-26, FY2026-27 & FY2027-28, are as indicated below:

TABLE-5.8									
Number of Installations, Specific Consumption and sales for the Control Period: As Approved									
ESCOMs	No. of Installations			Specific Consumption (Units/IP/Annum)			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
BESCOM	10,57,732	10,72,732	10,87,732	7,287.00	7,287.00	7,287.00	7,652.94	7,762.24	7,871.54
MESCOM	4,37,440	4,62,115	4,67,054	4,539.00	4,539.00	4,539.00	1,951.47	2,018.98	2,086.19
CEsc	5,15,620	5,34,501	5,54,074	8,135.00	8,135.00	8,135.00	4,120.43	4,271.31	4,427.72
HESCOM	10,63,972	10,83,972	11,03,972	6,954.87	6,954.87	6,954.87	7,330.24	7,469.34	7,608.43
GESCOM	4,64,833	4,77,229	4,90,048	8,306.31	8,306.31	8,306.31	3,813.02	3,912.53	4,017.25
Total:	36,39,597	36,20,549	37,02,880				24,868.10	25,434.39	26,011.12

Based on the above approach, the total Sales in MU of IP Installations estimated for the ESCOMs by the Commission for the Control Period is indicated in the table below:

TABLE-5.9					
Approved Energy Sales (Mus) of IP set Installations for the Control Period					
FY2025-26		FY2026-27		FY2027-28	
Filed	Approved	Filed	Approved	Filed	Approved
25,152.18	24,868.10	25,822.95	25,434.39	26,434.26	26,011.12

Accordingly, the Commission approves the above energy sales to IP sets as against the ESCOMs projections for FY2025-26, FY2026-27 & FY2027-28. This approved IP set consumption for FY2025-26, FY2026-27 & FY2027-28 is with the assumption that the Government of Karnataka would release full subsidy to meet the revenue requirement on the approved quantum of IP sets sales. However, if there is any variation/shortfall in the subsidy allocation by the GoK, the quantum of sales to IP sets of 10 HP and below shall be proportionately regulated. The ESCOMs shall therefore, regulate the number of hours of power supply to exclusive agricultural feeders with reference to the subsidy allocation by the Government.

Following the above discussions, the Commission has approved the number of installations and energy sales of ESCOMs for the Control Period, as tabulated below.

TABLE-5.10A						
Number of Installations and Energy Sales Approved for the Control Period						
Tariff	BESCOM					
	Number of Installations			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
LT-1	1,14,42,436	1,20,46,313	1,26,82,060	10,853.48	11,598.91	12,395.55
LT-2	13,776	13,924	14,074	62.30	63.31	64.33
LT-3(a)	14,34,452	14,77,114	15,21,044	3,556.99	3,842.16	4,150.19
LT-3(b)	3,116	3,208	3,304	2.29	2.47	2.67
LT-4(a)	10,57,732	10,72,732	10,87,732	7,652.94	7,762.24	7,871.54
LT-4(b)	492	492	493	1.01	1.01	1.01
LT-4(c)	2,681	2,853	3,036	8.98	9.70	10.47
LT-5	2,60,080	2,64,718	2,69,439	1,694.70	1,790.69	1,892.12
LT-6(a)	98,975	1,00,550	1,02,151	1,745.82	1,829.70	1,917.61
LT-6(b)	97,216	1,00,834	1,04,588	761.57	810.37	862.30
LT-6(c)	1,695	2,552	3,842	334.15	501.22	668.29
LT-6(c) under HT	-	-	-	-	-	-
LT-7	12,26,997	12,93,808	13,64,221	278.00	292.37	307.48
LT-Total	1,56,39,648	1,63,79,098	1,71,55,984	26,952.23	28,504.16	30,143.56

HT-1	319	320	321	892.07	916.80	940.17
HT-2(a)	9,212	9,452	9,699	6,178.18	6,595.71	7,041.45
HT-2(b)	9,659	9,891	10,129	3,178.69	3,343.85	3,517.59
HT-2(c)(I)	475	490	505	208.58	222.81	238.00
HT-2(c)(II)	734	757	781	283.99	303.36	324.06
HT-3 (Pvt LI)	41	41	41	44.92	44.92	44.92
HT-4	596	612	629	129.52	140.86	153.18
HT-5	2,713	2,860	3,014	190.77	216.43	245.53
HT-6 (Farms)	-	-	-	-	-	-
HT-7 (Govt LI)	54	54	54	148.00	148.00	148.00
HT-Total	23,803	24,477	25,173	11,254.72	11,931.74	12,652.90
LT+HT-Total	1,56,63,451	1,64,03,575	1,71,81,157	38,206.95	40,435.89	42,796.46
SEZ / Society	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
Grand Total	1,56,63,451	1,64,03,575	1,71,81,157	38,206.95	40,435.89	42,796.46

TABLE-5.10B						
Number of Installations and Energy Sales Approved for the Control Period						
Tariff	MESCOM					
	Number of Installations			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
LT-1	19,72,718	20,07,946	20,43,803	2,030.90	2,139.28	2,253.44
LT-2	4,133	4,239	4,348	22.33	23.96	25.71
LT-3(a)	2,69,071	2,77,379	2,85,598	567.25	602.88	640.75
LT-3(b)	1,780	2,263	2,585	1.00	1.00	1.00
LT-4(a)	4,37,440	4,52,115	4,67,054	1,951.47	2,018.98	2,086.19
LT-4(b)	141	141	141	0.64	0.64	0.64
LT-4(c)	6,166	6,427	6,699	10.22	10.63	11.06
LT-5	39,116	40,129	41,169	165.48	170.80	176.28
LT-6(a)	19,970	20,625	21,302	179.85	189.37	199.40
LT-6(b)	33,012	34,352	35,746	63.66	63.66	63.66
LT-6(c)	204	245	294	1.91	2.29	2.75
LT-6(c) under HT	-	-	-	-	-	-
LT-7	27,530	29,182	30,933	32.50	35.24	38.20
LT-Total	28,11,281	28,75,043	29,39,672	5,027.21	5,258.73	5,499.08
HT-1	135	137	138	122.27	127.37	132.68
HT-2(a)	1,099	1,119	1,139	1,080.36	1,168.28	1,263.36
HT-2(b)	952	984	1,017	250.96	259.15	267.61
HT-2(c)(I)	175	182	191	53.48	55.22	57.02
HT-2(c)(II)	210	217	221	101.10	104.31	107.63
HT-3 (Pvt LI)	-	-	-	-	-	-
HT-4	73	74	74	31.10	33.03	35.08
HT-5	26	26	26	8.99	8.99	8.99
HT-6 (Farms)	3	3	3	0.24	0.24	0.24
HT-7 (Govt LI)	104	121	137	74.64	81.31	88.58
HT-Total	2,777	2,863	2,946	1,723.14	1,837.90	1,961.19
LT+HT-Total	28,14,058	28,77,906	29,42,618	6,750.35	7,096.63	7,460.27
SEZ / Society	-	-	-	57.83	58.52	59.93
Auxiliary	-	-	-	7.56	7.56	7.56
Grand Total	28,14,058	28,77,906	29,42,618	6,815.74	7,162.71	7,527.76

TABLE-5.10C						
Number of Installations and Energy Sales Approved for the Control Period						
Tariff	CESC					
	Number of Installations			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
LT-1	29,30,515	30,09,071	30,89,733	1,568.59	1,651.24	1,738.26
LT-2	3,710	3,801	3,893	14.44	15.28	16.16
LT-3(a)	3,38,620	3,53,469	3,68,969	478.58	511.98	547.71
LT-3(b)	199	204	210	0.14	0.14	0.15
LT-4(a)	5,15,620	5,34,501	5,54,074	4,120.43	4,271.30	4,427.71
LT-4(b)	235	240	246	0.89	0.91	0.93
LT-4(c)	14,051	14,998	16,010	30.96	33.51	36.26
LT-5	55,211	56,879	58,597	204.92	215.07	225.74
LT-6(a)	34,395	35,167	35,936	318.35	328.84	339.66
LT-6(b)	34,251	35,327	36,529	112.95	115.21	117.51
LT-6(c)	136	213	345	1.94	2.28	2.74
LT-6(c) under HT	8	10	12	1.00	1.25	1.50
LT-7	92,274	96,035	99,949	22.94	23.85	24.79
LT-Total	40,19,225	41,40,905	42,66,503	8,975.13	7,170.86	7,479.12
HT-1	246	262	279	577.54	598.89	621.04
HT-2(a)	1,558	1,648	1,743	1,079.38	1,170.04	1,268.31
HT-2(b)	1,023	1,070	1,119	164.82	170.80	176.98
HT-2(c)(i)	310	330	351	56.19	60.37	64.85
HT-2(c)(ii)	123	128	133	24.39	25.64	26.96
HT-3 (Pvt LI)	2	2	4	0.50	0.50	1.00
HT-4	54	58	62	4.08	4.13	4.17
HT-5	88	98	108	10.42	11.81	13.38
HT-6 (Farms)	3	4	5	0.78	0.99	1.24
HT-7 (Govt LI)	176	192	209	105.34	107.49	109.17
HT-Total	3,583	3,792	4,013	2,023.44	2,156.66	2,287.10
LT+HT-Total	40,22,808	41,44,697	42,70,516	8,998.57	9,321.52	9,766.22
SEZ / Society	-	-	-	-	-	-
Auxiliary	-	-	-	7.31	7.76	8.25
Grand Total	40,22,808	41,44,697	42,70,516	8,996.88	9,329.28	9,774.47

TABLE-5.10D						
Number of Installations and Energy Sales Approved for the Control Period						
Tariff	HESCOM					
	Number of Installations			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
LT-1	37,82,295	38,53,424	39,25,890	2,289.14	2,391.01	2,497.42
LT-2	7,006	7,090	7,175	31.98	34.17	36.52
LT-3(a)	4,43,039	4,59,390	4,76,344	786.57	850.29	919.18
LT-3(b)	368	381	395	0.38	0.41	0.44
LT-4(a)	10,63,972	10,83,972	11,03,972	7,330.24	7,469.34	7,608.43
LT-4(b)	532	532	532	19.80	20.36	20.94
LT-4(c)	551	580	611	1.82	2.08	2.38
LT-5	1,03,226	1,04,041	1,04,863	365.90	374.53	382.32
LT-6(a)	48,074	48,542	49,014	473.17	502.24	533.10
LT-6(b)	33,788	35,663	37,642	194.89	202.36	210.11
LT-6(c)	90	135	203	0.68	1.02	1.52
LT-6(c) under HT	-	-	-	-	-	-
LT-7	83,422	90,221	97,574	55.75	60.82	66.35
LT-Total	55,66,363	56,83,971	58,04,215	11,551.32	11,908.63	12,278.71

HT-1	448	457	466	402.84	418.73	435.24
HT-2(a)	1,955	1,980	2,005	1,131.93	1,151.17	1,170.73
HT-2(b)	706	716	727	159.72	164.65	169.72
HT-2(c)(i)	295	307	320	61.64	64.20	66.76
HT-2(c)(ii)	153	159	166	32.38	33.68	34.98
HT-3 (Pvt LI)	102	102	102	235.51	257.11	280.69
HT-4	28	28	28	18.83	19.56	20.32
HT-5	91	101	112	47.55	52.32	57.57
HT-6 (Farms)	1	1	1	0.01	0.01	0.01
HT-7 (Govt LI)	303	340	383	449.44	490.66	535.66
HT-Total	4,082	4,191	4,310	2,539.85	2,652.09	2,771.68
LT+HT-Total	55,70,445	56,88,162	58,08,525	14,091.17	14,560.72	15,050.39
SEZ / Society	-	-	-	494.07	545.89	615.31
Auxiliary	-	-	-	-	-	-
Grand Total	55,70,445	56,88,162	58,08,525	14,585.24	15,106.61	15,665.70

TABLE-5.10E						
Number of Installations and Energy Sales Approved for the Control Period						
Tariff	GESCOM					
	Number of Installations			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
LT-1	28,96,682	29,89,673	30,88,676	1,912.20	1,991.70	2,089.16
LT-2	6,500	6,630	6,763	26.63	29.36	32.37
LT-3(a)	3,71,015	3,87,429	4,04,238	548.72	590.64	635.75
LT-3(b)	207	235	237	0.27	0.32	0.36
LT-4(a)	4,64,833	4,77,229	4,90,048	3,813.02	3,912.53	4,017.25
LT-4(b)	2,342	2,351	2,360	3.96	4.00	4.04
LT-4(c)	815	906	988	3.02	3.08	3.14
LT-5	82,294	85,309	88,367	205.45	211.59	217.91
LT-6(a)	32,255	33,444	34,677	608.75	662.41	742.80
LT-6(b)	20,582	21,658	22,790	281.31	299.26	318.68
LT-6(c)	18	26	34	0.03	0.04	0.05
LT-6(c) under HT	-	-	-	-	-	-
LT-7	71,348	77,055	83,220	34.38	38.03	41.40
LT-Total	39,48,891	40,81,945	42,22,398	7,437.74	7,742.96	8,102.61
HT-1	222	234	247	136.87	139.97	142.80
HT-2(a)	2,200	2,306	2,417	1,372.52	1,386.24	1,400.11
HT-2(b)	568	601	636	95.44	105.52	115.97
HT-2(c)(i)	388	451	513	41.39	52.69	66.36
HT-2(c)(ii)	58	61	63	35.37	44.31	52.13
HT-3 (Pvt LI)	247	252	257	38.52	38.90	39.29
HT-4	69	75	81	13.68	13.89	14.09
HT-5	108	123	140	28.55	33.40	39.09
HT-6 (Farms)	67	60	63	1.41	1.42	1.44
HT-7 (Govt LI)	195	207	223	104.34	105.91	107.49
HT-Total	4,112	4,370	4,640	1,868.09	1,922.25	1,978.77
LT+HT-Total	39,53,003	40,86,315	42,27,038	9,305.83	9,665.21	10,081.58
SEZ / Society	-	-	-	-	-	-
Auxiliary	-	-	-	-	-	-
Grand Total	39,53,003	40,86,315	42,27,038	9,305.83	9,665.21	10,081.58

TABLE-5.10F						
Number of Installations and Energy Sales Approved for the Control Period						
Tariff	TOTAL					
	Number of Installations			Energy Sales (MU)		
	FY2025-26	FY2026-27	FY2027-28	FY2025-26	FY2026-27	FY2027-28
LT-1	2,30,24,646	2,39,06,427	2,48,30,162	18,664.31	19,772.14	20,973.83
LT-2	35,125	36,684	36,253	157.68	166.08	175.09
LT-3(a)	28,56,197	29,54,781	30,56,193	5,938.11	6,397.95	6,893.68
LT-3(b)	5,670	6,291	6,731	4.08	4.34	4.62
LT-4(a)	35,39,697	36,20,549	37,02,880	24,868.10	25,434.39	26,011.12
LT-4(b)	3,742	3,756	3,772	26.30	26.92	27.66
LT-4(c)	24,264	25,764	27,344	66.00	69.00	73.31
LT-5	5,39,927	5,51,076	5,62,436	2,637.45	2,762.68	2,894.37
LT-6(a)	2,33,669	2,38,318	2,43,080	3,325.94	3,512.56	3,732.57
LT-6(b)	2,18,849	2,28,834	2,39,295	1,414.38	1,490.86	1,572.16
LT-6(c)	2,143	3,171	4,718	338.71	606.85	675.36
LT-6(c) under HT	8	10	12	1.00	1.25	1.50
LT-7	15,01,571	15,86,301	16,75,897	423.57	450.31	478.22
LT-Total	3,19,85,408	3,31,60,962	3,43,88,772	57,844.63	60,585.33	63,503.28
HT-1	1,370	1,410	1,451	2,131.59	2,200.76	2,271.93
HT-2(a)	16,024	16,505	17,003	10,842.37	11,471.44	12,143.96
HT-2(b)	12,908	13,262	13,628	3,849.63	4,043.97	4,247.87
HT-2(c)(i)	1,643	1,760	1,880	421.28	455.29	492.99
HT-2(c)(ii)	1,278	1,322	1,364	477.23	511.30	545.76
HT-3 (Pvt LI)	392	397	404	319.45	341.43	365.90
HT-4	820	847	874	197.21	211.47	226.84
HT-5	3,026	3,208	3,400	286.28	322.95	364.56
HT-6 (Farms)	64	68	72	2.44	2.66	2.93
HT-7 (Govt LI)	832	914	1,006	881.76	933.37	988.90
HT-Total	38,357	39,693	41,082	19,409.24	20,494.64	21,651.64
LT+HT-Total	3,20,23,765	3,32,00,655	3,44,29,854	77,253.87	81,079.97	85,154.92
SEZ / Society	-	-	-	561.90	604.41	676.24
Auxiliary	-	-	-	14.87	15.32	15.81
Grand Total	3,20,23,765	3,32,00,655	3,44,29,854	77,820.64	81,699.70	85,845.97

5.1.3 Trajectory of Distribution Loss for the Control Period:

ESCOMs in their respective petitions have projected the distribution losses for the Control Period as below:

Distribution loss (%) projected by ESCOMs for the Control Period FY2025-26 to FY2027-28		
ESCOM	Financial Year	Targeted Loss
BESCOM	FY26	9.65
	FY27	9.55
	FY28	9.45
MESCOM	FY26	8.66
	FY27	8.54
	FY28	8.48
CESC	FY26	9.25
	FY27	9.20
	FY28	9.15

5.1.14 Return on Equity for FY2025-26 to FY2027-28:

Among all the ESCOMs, MESCOM is the sole claimant of Return on Equity for the Control Period for the reason that the other ESCOMs have negative net worth, making them ineligible for such claims. MESCOM's claims for Return on Equity are as follows:

FY2025-26: Rs.155.78 Crores

FY2026-27: Rs.176.22 Crores

FY2027-28: Rs.200.36 Crores

Commission's Analysis and Decision:

The Commission has reviewed MESCOM's claims and decides to allow Return on Equity for the Control Period, as specified in Clause-27 of the KERC (Multi Year Transmission, Distribution and Retail Supply Tariff) Regulations, 2024.

The detailed computations are as follows:

TABLE-5.35			
Normative ROE allowed for the Control Period for MESCOM (Rs.in Crores)			
Particulars	FY2025-26	FY2026-27	FY2027-28
OB: Paid Up Share Capital	741.30	741.30	741.30
OB: Share Deposit	-	-	-
OB: Accumulated Profit/Loss	179.24	317.89	478.03
Less: Recapitalised Security Deposit	(26.00)	(26.00)	(26.00)
Total Equity	894.54	1,033.19	1,193.33
ROE Base Rate	15.50000%	15.50000%	15.50000%
ROE Base Rate + MAT Rate	18.78150%	18.78150%	18.78150%
ROE Allowed (with MAT)	168.01	194.05	224.13

Thus, the Commission decides to approve the normative Return on Equity for the Control Period for MESCOM as below:

FY2025-26: Rs.168.01 Crores

FY2026-27: Rs.194.05 Crores

FY2027-28: Rs.224.13 Crores

5.1.15 Pension and Gratuity Contribution- Government Portion for the Control Period FY2025-26 to FY2027-28:

The Commission has issued separate order on the matter.

5.2 Revenue from existing tariff charges and miscellaneous charges:

The Commission has considered the approved energy sales for the Control Period for ESCOMs and calculated the projected revenue based on the existing tariff charges i.e., applicable for FY2024-25. The details are as under:

TABLE-5.36A				
Revenue from Existing Tariff Charges (including miscellaneous revenue): As calculated by the Commission				
	Particulars	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
1	BESCOM	33,958.87	35,924.38	38,110.45
2	MESCOM	6,752.48	6,032.44	6,344.44
3	CESC	7,577.74	7,921.08	8,308.57
4	HESCOM	12,127.65	12,476.63	12,887.35
5	GESCOM	8,132.37	8,532.72	8,999.54
	TOTAL	67,548.91	70,887.15	74,650.35

5.3 Abstract of approved Annual Revenue Requirement for the Control Period:

As discussed above, the abstract of the approved Annual Revenue Requirement (ARR) and net revenue deficit for FY2025-26, FY2026-27 and FY2027-28 are summarized in the table below.

TABLE-5.37A				
Annual Revenue Requirement for the Control Period: As Approved by the Commission				
BESCOM				
Particulars	As Approved by the Commission			
	FY2025-26	FY2026-27	FY2027-28	
1	Energy at Generation Bus in MU	43,535.44	45,924.46	48,446.77
2	Transmission Loss in %	2.886%	2.816%	2.766%
3	Energy at IF Points (Other than SEZ/Society) in MU	42,287.71	44,631.23	47,106.73
4	SEZ/Society Sales in MU	-	-	-
5	IF Energy Sub-Total	42,287.71	44,631.23	47,106.73
6	Distribution Loss in %	9.65%	9.40%	9.15%
Energy Sales:				
7	Energy Sales (Other than SEZs / Society) in MU	38,206.95	40,435.89	42,796.46
8	SEZ/Society Sales in MU	-	-	-
9	Total Energy Sales:	38,206.95	40,435.89	42,796.46
EXPENDITURE:				
Power Purchase:				
10	Power Purchase Expenses	22,644.69	24,376.27	25,698.79
11	GNA / CTUIL Charges	1,233.22	1,308.23	1,338.72
12	POSO CO Charges	2.81	2.77	2.84
13	KPTCL Transmission Charges	3,222.51	3,388.38	3,750.65
14	SLDC Charges	34.27	27.57	30.07
15	Sub-Total	27,137.30	29,103.22	30,821.07
O&M Charges:				
16	Employee Expenses	3,456.07	3,752.62	4,081.40
17	Repairs & Maintenance	-	-	-
18	Admin & General Expenses	-	-	-
19	Sub-Total	3,456.07	3,752.62	4,081.40

20	Depreciation	1,230.73	1,308.51	1,383.93
Interest and Finance Charges:				
21	Interest on Capital Loan	713.66	650.68	560.67
22	Interest on working capital	721.78	762.98	809.81
23	LPS / Interest on belated paymnet of PP Expenses	-	-	-
24	Interest on Consumer Security Deposits	432.87	468.72	507.54
25	Other Finance Charges	57.77	57.77	57.77
26	Sub-Total	1,926.07	1,940.05	1,935.79
Less: Capitalization of Charges:				
27	O&M Charges Capitalized	(1.15)	(1.16)	(1.15)
28	Interest Charges Capitalized	(6.13)	(6.13)	(6.13)
29	Other Charges Capitalized	-	-	-
30	Sub-Total	(7.28)	(7.28)	(7.28)
31	Other Debits / (Credits)	-	-	-
32	Extrordinary items/ Exceptional items	-	-	-
33	Net Prior Period Income /Charges	-	-	-
34	Income Tax	-	-	-
35	Funds towards Consumer Relations / Education	1.00	1.00	1.00
36	Less: Other Income	(160.04)	(160.04)	(160.04)
37	Total Expenditure:	33,583.85	35,938.08	38,055.87
38	Return on Equity	-	-	-
39	Regulatory Assets / Carrying Cost	-	-	-
40	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
41	Less: Disallowance of imprudent capex	-	-	-
42	Less: IP Set Consumption related Disallowance	-	-	-
43	Sub-Total	-	-	-
44	Aggregate Revenue Requirement for the year	33,583.85	35,938.08	38,055.87
45	APR Surplus / (Deficit) of previous year	(506.30)	-	-
46	NET Aggregate Revenue Requirement for the year	34,090.15	35,938.08	38,055.87
47	Average Cost of Supply (Rs./Unit)	8.92	8.89	8.89

TABLE-5.37B				
Annual Revenue Requirement for the Control Period: As Approved by the Commission				
MESCOM				
Particulars	As Approved by the Commission			
	FY2025-26	FY2026-27	FY2027-28	
1 Energy at Generation Bus in MU	7,649.05	8,021.49	8,412.47	
2 Transmission Loss in %	2.866%	2.816%	2.766%	
3 Energy at IF Points (Other than SEZ/Society) in MU	7,372.00	7,737.08	8,119.85	
4 SEZ/Society Sales in MU	57.83	58.52	59.93	
5 IF Energy Sub-Total	7,429.83	7,795.60	8,179.78	
6 Distribution Loss in %	8.33%	8.18%	8.03%	
Energy Sales:				
7 Energy Sales (Other than SEZs / Society) in MU	6,757.91	7,104.19	7,467.83	
8 SEZ/Society Sales in MU	57.83	58.52	59.93	
9 Total Energy Sales:	6,815.74	7,162.71	7,527.76	
EXPENDITURE:				
Power Purchase:				
10 Power Purchase Expenses	3,225.61	3,709.95	3,869.71	
11 GNA / CTUIL Charges	182.99	203.72	205.57	
12 POSOCO Charges	0.39	0.43	0.44	
13 KPTCL Transmission Charges	566.04	591.79	651.18	
14 SLDC Charges	8.02	4.81	5.22	
15 Sub-Total	3,981.05	4,510.70	4,732.12	

O&M Charges:

16	Employee Expenses	1,026.88	1,091.78	1,159.52
17	Repairs & Maintenance	-	-	-
18	Admin & General Expenses	-	-	-
19	Sub-Total	1,026.88	1,091.78	1,159.52

20	Depreciation	233.29	253.43	274.93
----	--------------	--------	--------	--------

Interest and Finance Charges:

21	Interest on Capital Loan	110.68	119.02	126.22
22	Interest on working capital	128.51	135.54	143.76
23	LPS / Interest on belated paymnet of PP Expenses	-	-	-
24	Interest on Consumer Security Deposits	70.47	78.12	86.61
25	Other Finance Charges	2.97	2.97	2.97
26	Sub-Total	312.63	335.65	358.56

Less: Capitalization of Charges:

27	O&M Charges Capitalized	-	-	-
28	Interest Charges Capitalized	-	-	-
29	Other Charges Capitalized	-	-	-
30	Sub-Total	-	-	-

31	Other Debits / (Credits)	-	-	-
32	Extrordinary Items/ Exceptional Items	-	-	-
33	Net Prior Period Income /Charges	-	-	-
34	Income Tax	-	-	-
35	Funds towards Consumer Relations / Education	0.50	0.50	0.50
36	Less: Other Income	(235.84)	(236.22)	(237.41)
37	Total Expenditure:	6,318.51	5,955.84	6,288.22

38	Return on Equity	168.01	194.05	224.13
39	Regulatory Assets / Carrying Cost	-	-	-
40	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
41	Less: Disallowance of imprudent capex	-	-	-
42	Less: IP Set Consumption related Disallowance	-	-	-
43	Sub-Total	168.01	194.05	224.13
44	Aggregate Revenue Requirement for the year	5,486.52	6,149.89	6,512.35
45	APR Surplus / (Deficit) of previous year	(359.48)	-	-
46	NET Aggregate Revenue Requirement for the year	5,846.00	6,149.89	6,512.35
47	Average Cost of Supply (Rs./Unit)	8.66	8.66	8.72

TABLE-5.37C				
Annual Revenue Requirement for the Control Period: As Approved by the Commission				
CESC				
Particulars	As Approved by the Commission			
	FY2025-26	FY2026-27	FY2027-28	
1 Energy at Generation Bus In MU	10,063.30	10,506.30	10,971.97	
2 Transmission Loss in %	2.866%	2.816%	2.766%	
3 Energy at IF Points (Other than SEZ/Society) In MU	9,774.89	10,210.44	10,668.49	
4 SEZ/Society Sales In MU	-	-	-	
5 IF Energy Sub-Total	9,774.89	10,210.44	10,668.49	
6 Distribution Loss In %	8.88%	8.63%	8.38%	
Energy Sales:				
7 Energy Sales (Other than SEZs / Society) In MU	8,906.88	9,329.28	9,774.47	
8 SEZ/Society Sales In MU	-	-	-	
9 Total Energy Sales:	8,906.88	9,329.28	9,774.47	

EXPENDITURE:		Rs.in Crores	Rs.in Crores	Rs.in Crores
Power Purchase:				
10	Power Purchase Expenses	5,134.51	5,210.30	5,548.74
11	GNA / CTUIL Charges	304.66	288.51	298.58
12	POSOCO Charges	0.65	0.81	0.63
13	KPTCL Transmission Charges	744.74	775.31	849.39
14	SLDC Charges	7.92	6.31	6.81
15	Sub-Total	6,192.48	6,281.04	6,704.15
O&M Charges:				
16	Employee Expenses	1,208.62	1,295.63	1,379.45
17	Repairs & Maintenance	-	-	-
18	Admin & General Expenses	-	-	-
19	Sub-Total	1,208.62	1,295.63	1,379.45
20	Depreciation	305.31	337.26	370.89
Interest and Finance Charges:				
21	Interest on Capital Loan	185.75	195.92	202.65
22	Interest on working capital	170.96	181.21	193.84
23	LPS / Interest on belated paymnet of PP Expenses	-	-	-
24	Interest on Consumer Security Deposits	81.00	88.71	97.15
25	Other Finance Charges	35.01	35.01	35.01
26	Sub-Total	472.72	500.85	528.65
Less: Capitalization of Charges:				
27	O&M Charges Capitalized	-	-	-
28	Interest Charges Capitalized	-	-	-
29	Other Charges Capitalized	-	-	-
30	Sub-Total	-	-	-
31	Other Debits / (Credits)	-	-	-
32	Extraordinary Items/ Exceptional Items	-	-	-
33	Net Prior Period Income /Charges	-	-	-
34	Income Tax	-	-	-
35	Funds towards Consumer Relations / Education	0.50	0.50	0.50
36	Less: Other Income	(148.33)	(148.33)	(148.33)
37	Total Expenditure:	8,031.30	8,266.95	8,835.31
38	Return on Equity	-	-	-
39	Regulatory Assets / Carrying Cost	-	-	-
40	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
41	Less: Disallowance of Imprudent capex	-	-	-
42	Less: IP Set Consumption related Disallowance	-	-	-
43	Sub-Total	-	-	-
44	Aggregate Revenue Requirement for the year	8,031.30	8,266.95	8,835.31
45	APR Surplus / (Deficit) of previous year	209.73	-	-
46	NET Aggregate Revenue Requirement for the year	7,821.57	8,266.95	8,835.31
47	Average Cost of Supply (Rs./Unit)	8.78	8.86	9.04

TABLE-5.37D			
Annual Revenue Requirement for the Control Period: As Approved by the Commission			
HESCOM			
Particulars	As Approved by the Commission		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus in MU	17,231.34	17,635.93	18,073.41
2 Transmission Loss in %	2.866%	2.816%	2.766%
3 Energy at IF Points (Other than SEZ/Society) in MU	16,243.42	16,593.41	16,958.19
4 SEZ/Society Sales in MU	494.07	545.89	615.31
5 IF Energy Sub-Total	16,737.49	17,139.30	17,573.50
6 Distribution Loss in %	13.25%	12.25%	11.25%

Energy Sales:				
7	Energy Sales (Other than SEZs / Society) in MU	14,091.17	14,560.72	15,050.39
8	SEZ/Society Sales In MU	494.07	545.89	615.31
9	Total Energy Sales:	14,585.24	15,106.61	15,665.70
EXPENDITURE:		Rs.in Crores	Rs.in Crores	Rs.in Crores
Power Purchase:				
10	Power Purchase Expenses	8,845.90	8,494.00	8,943.76
11	GNA / CTUIL Charges	461.41	420.56	433.38
12	POSOCO Charges	0.98	0.89	0.92
13	KPTCL Transmission Charges	1,275.31	1,301.24	1,399.11
14	SLDC Charges	13.56	10.59	11.22
15	Sub-Total	10,597.16	10,227.28	10,788.39
O&M Charges:				
16	Employee Expenses	2,046.66	2,176.33	2,302.73
17	Repairs & Maintenance	-	-	-
18	Admin & General Expenses	-	-	-
19	Sub-Total	2,046.66	2,176.33	2,302.73
20	Depreciation	429.69	475.27	523.85
Interest and Finance Charges:				
21	Interest on Capital Loan	279.21	313.26	341.92
22	Interest on working capital	278.13	291.27	308.32
23	LPS / Interest on belated paymnet of PP Expenses	-	-	-
24	Interest on Consumer Security Deposits	91.84	98.72	108.11
25	Other Finance Charges	43.04	43.04	43.04
26	Sub-Total	692.22	746.29	799.39
Less: Capitalization of Charges:				
27	O&M Charges Capitalized	-	-	-
28	Interest Charges Capitalized	(28.67)	(28.67)	(28.67)
29	Other Charges Capitalized	-	-	-
30	Sub-Total	(28.67)	(28.67)	(28.67)
31	Other Debits / (Credits)	-	-	-
32	Extrordinary Items/ Exceptional Items	-	-	-
33	Net Prior Period Income /Charges	-	-	-
34	Income Tax	-	-	-
35	Funds towards Consumer Relations / Education	0.50	0.50	0.50
36	Less: Other Income	(423.31)	(436.34)	(487.41)
37	Total Expenditure:	13,314.25	13,160.66	13,898.78
38	Return on Equity	-	-	-
39	Regulatory Assets / Carrying Cost	-	-	-
40	Incentive(+)/Penalty(-) for reduction/increase In Dist. Loss	-	-	-
41	Less: Disallowance of Imprudent capex	-	-	-
42	Less: IP Set Consumption related Disallowance	-	-	-
43	Sub-Total	-	-	-
44	Aggregate Revenue Requirement for the year	13,314.25	13,160.66	13,898.78
45	APR Surplus / (Deficit) of previous year	690.95	-	-
46	NET Aggregate Revenue Requirement for the year	12,623.30	13,160.66	13,898.78
47	Average Cost of Supply (Rs./Unit)	8.96	9.04	9.23

TABLE-5.37E			
Annual Revenue Requirement for the Control Period: As Approved by the Commission			
GESCOM			
Particulars	As Approved by the Commission		
	FY2025-26	FY2026-27	FY2027-28
1 Energy at Generation Bus In MU	10,527.92	10,898.92	11,331.55
2 Transmission Loss in %	2.866%	2.816%	2.766%
3 Energy at IF Points (Other than SEZ/Society) In MU	10,226.19	10,592.01	11,018.12
4 SEZ/Society Sales In MU	-	-	-
5 IF Energy Sub-Total	10,226.19	10,592.01	11,018.12
6 Distribution Loss in %	9.00%	8.75%	8.50%
Energy Sales:			
7 Energy Sales (Other than SEZs / Society) in MU	9,305.83	9,665.21	10,081.58
8 SEZ/Society Sales In MU	-	-	-
9 Total Energy Sales:	9,305.83	9,665.21	10,081.58
	Rs.in Crores	Rs.in Crores	Rs.in Crores
EXPENDITURE:			
Power Purchase:			
10 Power Purchase Expenses	5,045.29	5,516.44	5,813.75
11 GNA / CTUIL Charges	263.44	286.16	294.11
12 POSOCO Charges	0.56	0.61	0.62
13 KPTCL Transmission Charges	779.37	804.22	877.35
14 SLDC Charges	8.29	6.54	7.04
15 Sub-Total	6,096.95	6,613.97	6,992.87
O&M Charges:			
16 Employee Expenses	1,548.69	1,667.48	1,793.19
17 Repairs & Maintenance	-	-	-
18 Admin & General Expenses	-	-	-
19 Sub-Total	1,548.69	1,667.48	1,793.19
20 Depreciation	226.15	237.43	249.32
Interest and Finance Charges:			
21 Interest on Capital Loan	104.66	112.51	119.07
22 Interest on working capital	181.89	191.72	203.84
23 LPS / Interest on belated paymet of PP Expenses	-	-	-
24 Interest on Consumer Security Deposits	60.55	66.93	73.99
25 Other Finance Charges	22.60	22.60	22.60
26 Sub-Total	369.70	393.76	419.50
Less: Capitalization of Charges:			
27 O&M Charges Capitalized	-	-	-
28 Interest Charges Capitalized	-	-	-
29 Other Charges Capitalized	-	-	-
30 Sub-Total	-	-	-
31 Other Debits / (Credits)	-	-	-
32 Extrordinary Items/ Exceptional Items	-	-	-
33 Net Prior Period Income /Charges	-	-	-
34 Income Tax	-	-	-
35 Funds towards Consumer Relations / Education	0.50	0.50	0.50
36 Less: Other Income	(227.65)	(227.65)	(227.65)
37 Total Expenditure:	8,014.34	8,685.49	9,227.73

38	Return on Equity	-	-	-
39	Regulatory Assets / Carrying Cost	-	-	-
40	Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
41	Less: Disallowance of imprudent capex	-	-	-
42	Less: IP Set Consumption related Disallowance	-	-	-
43	Sub-Total	-	-	-
44	Aggregate Revenue Requirement for the year	8,014.34	8,685.49	9,227.73
45	APR Surplus / (Deficit) of previous year	(244.43)	-	-
46	NET Aggregate Revenue Requirement for the year	8,258.77	8,685.49	9,227.73
47	Average Cost of Supply (Rs./Unit)	8.87	8.99	9.16

TABLE-5.37F				
Annual Revenue Requirement for the Control Period: As Approved by the Commission				
TOTAL				
Particulars	As Approved by the Commission			
	FY2025-26	FY2026-27	FY2027-28	
1 Energy at Generation Bus in MU	89,007.05	92,987.10	97,236.17	
2 Transmission Loss in %	2.866%	2.816%	2.766%	
3 Energy at IF Points (Other than SEZ/Society) in MU	85,904.21	89,764.17	93,871.38	
4 SEZ/Society Sales in MU	551.90	604.41	675.24	
5 IF Energy Sub-Total	86,456.11	90,368.58	94,546.62	
6 Distribution Loss in %	8.77%	8.31%	7.83%	
Energy Sales:				
7 Energy Sales (Other than SEZs / Society) in MU	77,268.74	81,095.29	85,170.73	
8 SEZ/Society Sales in MU	551.90	604.41	675.24	
9 Total Energy Sales:	77,820.64	81,699.70	85,845.97	
EXPENDITURE:				
Power Purchase:				
10 Power Purchase Expenses	44,896.00	47,306.96	49,874.75	
11 GNA / CTUIL Charges	2,445.72	2,507.18	2,570.36	
12 POSOCO Charges	5.19	5.31	5.45	
13 KPTCL Transmission Charges	6,587.97	6,860.94	7,527.68	
14 SLDC Charges	70.06	55.82	60.36	
15 Sub-Total	54,004.94	56,736.21	60,038.60	
O&M Charges:				
16 Employee Expenses	9,286.92	9,983.84	10,716.29	
17 Repairs & Maintenance	-	-	-	
18 Admin & General Expenses	-	-	-	
19 Sub-Total	9,286.92	9,983.84	10,716.29	
20 Depreciation	2,425.17	2,611.90	2,802.92	
Interest and Finance Charges:				
21 Interest on Capital Loan	1,393.95	1,391.29	1,349.53	
22 Interest on working capital	1,481.27	1,562.72	1,659.57	
23 LPS / Interest on belated payment of PP Expenses	-	-	-	
24 Interest on Consumer Security Deposits	736.73	801.20	871.40	
25 Other Finance Charges	161.39	161.39	161.39	
26 Sub-Total	3,773.34	3,916.60	4,041.89	
Less: Capitalization of Charges:				
27 O&M Charges Capitalized	(1.15)	(1.15)	(1.15)	
28 Interest Charges Capitalized	(34.80)	(34.80)	(34.80)	
29 Other Charges Capitalized	-	-	-	
30 Sub-Total	(35.95)	(35.95)	(35.95)	

31 Other Debits / (Credits)	-	-	-
32 Extrordinary items/ Exceptional Items	-	-	-
33 Net Prior Period Income /Charges	-	-	-
34 Income Tax	-	-	-
35 Funds towards Consumer Relations / Education	3.00	3.00	3.00
36 Less: Other Income	(1,195.17)	(1,208.58)	(1,260.84)
37 Total Expenditure:	68,262.25	72,007.02	76,305.91
38 Return on Equity	168.01	194.05	224.13
39 Regulatory Assets / Carrying Cost	-	-	-
40 Incentive(+)/Penalty(-) for reduction/increase in Dist. Loss	-	-	-
41 Less: Disallowance of imprudent capex	-	-	-
42 Less: IP Set Consumption related Disallowance	-	-	-
43 Sub-Total	168.01	194.05	224.13
44 Aggregate Revenue Requirement for the year	68,430.26	72,201.07	76,530.04
45 APR Surplus / (Deficit) of previous year	(209.53)	-	-
46 NET Aggregate Revenue Requirement for the year	68,639.79	72,201.07	76,530.04
47 Average Cost of Supply (Rs./Unit)	8.88	8.90	8.99

5.4 Segregation of Annual Revenue Requirement into Distribution Business and Retail Supply Business for the Control Period:

As specified in Clause 47 of the KERC (Multi Year Transmission, Distribution and Retail Supply Tariff) Regulations, 2024, the Commission has segregated the Annual Revenue Requirement into Distribution Business and Retail Supply Business for the Control Period, as below.

TABLE-5.38A- ARR for Distribution Business and Retail Supply Business						
BESCOM						
Particulars	2025-26 (Rs.in Crores)			2026-27 (Rs.in Crores)		
	Dist. Business	Retail Supply Business	Total	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	27,137.30	27,137.30	-	29,103.22	29,103.22
2 O&M Expenses	1,900.21	1,554.71	3,454.92	2,063.31	1,688.16	3,751.47
3 Depreciation	1,048.12	184.61	1,230.73	1,112.23	196.28	1,308.51
4 Interest on Capital Loan	636.77	70.75	707.52	580.01	64.45	644.45
5 Interest on Working Capital	108.27	613.51	721.78	114.45	648.53	762.98
6 Interest on Consumer Deposit	-	432.87	432.87	-	468.72	468.72
7 Other Interest and Finance Charges	51.99	5.78	57.77	51.99	5.78	57.77
8 Funds Towards Consumer Relations	-	1.00	1.00	-	1.00	1.00
9 Less: Non Tariff Income	(32.01)	(128.03)	(160.04)	(32.01)	(128.03)	(160.04)
10 TOTAL	3,711.35	29,972.50	33,583.85	3,889.98	32,048.10	35,938.08
APR Surplus / (Deficit) for FY2023-24	-	-	(506.30)	-	-	-
Net Annual Revenue Requirement	3,711.35	29,972.50	34,090.15	3,889.98	32,048.10	35,938.08

BESCOM			
2027-28 (Rs.in Crores)			
	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	30,821.07	30,821.07
2 O&M Expenses	2,244.14	1,836.11	4,080.25
3 Depreciation	1,176.34	207.59	1,383.93
4 Interest on Capital Loan	499.09	55.45	554.54
5 Interest on Working Capital	121.47	688.34	809.81
6 Interest on Consumer Deposit	-	507.54	507.54
7 Other Interest and Finance Charges	51.99	5.78	57.77
8 Funds Towards Consumer Relations	-	1.00	1.00
9 Less: Non Tariff Income	(32.01)	(128.03)	(160.04)
10 TOTAL	4,061.02	33,994.85	38,055.87
APR Surplus / (Deficit) for FY2023-24	-	-	-
Net Annual Revenue Requirement	4,061.02	33,994.85	38,055.87

TABLE-5.38B- ARR for Distribution Business and Retail Supply Business						
Particulars	MESCOM					
	2025-26 (Rs.in Crores)			2026-27 (Rs.in Crores)		
	Dist. Business	Retail Supply Business	Total	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	3,981.05	3,981.05	-	4,510.70	4,510.70
2 O&M Expenses	664.78	462.10	1,026.88	600.48	491.30	1,091.78
3 Depreciation	198.30	34.99	233.29	215.42	38.01	253.43
4 Interest on Capital Loan	99.61	11.07	110.68	107.12	11.90	119.02
5 Interest on Working Capital	19.28	109.23	128.51	20.33	115.21	135.54
6 Interest on Consumer Deposit	-	70.47	70.47	-	78.12	78.12
7 Other Interest and Finance Charges	2.67	0.30	2.97	2.67	0.30	2.97
8 Funds Towards Consumer Relations	-	0.50	0.50	-	0.50	0.50
9 Return on Equity	126.01	42.00	168.01	145.54	48.51	194.05
10 Less: Non Tariff Income	(47.17)	(188.67)	(235.84)	(47.24)	(188.98)	(236.22)
11 TOTAL	963.48	4,523.04	5,486.52	1,044.31	5,105.58	6,149.89
APR Surplus / (Deficit) for FY2023-24	-	-	(359.48)	-	-	-
Net Annual Revenue Requirement	963.48	4,523.04	5,486.00	1,044.31	5,105.58	6,149.89

Particulars	MESCOM		
	2027-28 (Rs.in Crores)		
	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	4,732.12	4,732.12
2 O&M Expenses	637.74	521.78	1,159.52
3 Depreciation	233.69	41.24	274.93
4 Interest on Capital Loan	112.70	12.52	125.22
5 Interest on Working Capital	21.56	122.20	143.76
6 Interest on Consumer Deposit	-	86.61	86.61
7 Other Interest and Finance Charges	2.67	0.30	2.97
8 Funds Towards Consumer Relations	-	0.50	0.50
9 Return on Equity	168.10	56.03	224.13
10 Less: Non Tariff Income	(47.48)	(189.93)	(237.41)
11 TOTAL	1,128.98	5,383.37	6,512.35
APR Surplus / (Deficit) for FY2023-24	-	-	-
Net Annual Revenue Requirement	1,128.98	5,383.37	6,512.35

TABLE-5.38C- ARR for Distribution Business and Retail Supply Business						
Particulars	CESC					
	2025-26 (Rs.in Crores)			2026-27 (Rs.in Crores)		
	Dist. Business	Retail Supply Business	Total	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	6,192.48	6,192.48	-	6,281.04	6,281.04
2 O&M Expenses	664.74	543.88	1,208.62	712.60	583.03	1,295.63
3 Depreciation	259.61	45.80	305.31	286.67	50.69	337.26
4 Interest on Capital Loan	167.18	18.58	185.75	176.33	19.59	195.92
5 Interest on Working Capital	25.64	145.32	170.96	27.18	154.03	181.21
6 Interest on Consumer Deposit	-	81.00	81.00	-	88.71	88.71
7 Other Interest and Finance Charges	31.51	3.50	35.01	31.51	3.50	35.01
8 Funds Towards Consumer Relations	-	0.50	0.50	-	0.50	0.50
9 Less: Non Tariff Income	(29.67)	(118.66)	(148.33)	(29.67)	(118.66)	(148.33)
10 TOTAL	1,118.92	6,912.38	8,031.30	1,204.62	7,062.33	8,266.95
APR Surplus / (Deficit) for FY2023-24	-	-	209.73	-	-	-
Net Annual Revenue Requirement	1,118.92	6,912.38	7,821.57	1,204.62	7,062.33	8,266.95

CESC			
2027-28 (Rs.In Crores)			
	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	6,704.15	6,704.15
2 O&M Expenses	759.70	620.75	1,379.45
3 Depreciation	315.26	55.63	370.89
4 Interest on Capital Loan	182.39	20.27	202.65
5 Interest on Working Capital	29.08	164.76	193.84
6 Interest on Consumer Deposit	-	97.15	97.15
7 Other Interest and Finance Charges	31.51	3.50	35.01
8 Funds Towards Consumer Relations	-	0.50	0.50
9 Less: Non Tariff Income	(29.67)	(118.66)	(148.33)
10 TOTAL	1,287.26	7,548.05	8,835.31
APR Surplus / (Deficit) for FY2023-24	-	-	-
Net Annual Revenue Requirement	1,287.26	7,548.05	8,835.31

TABLE-5.38D- ARR for Distribution Business and Retail Supply Business						
HESCOM						
Particulars	2025-26 (Rs.In Crores)			2026-27 (Rs.In Crores)		
	Dist Business	Ret. Supply Business	Total	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	10,597.16	10,597.16	-	10,227.28	10,227.28
2 O&M Expenses	1,125.86	921.00	2,046.86	1,196.98	979.35	2,176.33
3 Depreciation	365.24	64.45	429.69	403.98	71.29	475.27
4 Interest on Capital Loan	225.49	25.05	250.54	256.13	28.46	284.59
5 Interest on Working Capital	41.72	236.41	278.13	43.69	247.68	291.27
6 Interest on Consumer Deposit	-	91.84	91.84	-	98.72	98.72
7 Other Interest and Finance Charges	38.74	4.30	43.04	38.74	4.30	43.04
8 Funds Towards Consumer Relations	-	0.50	0.50	-	0.50	0.50
9 Less: Non Tariff Income	(84.66)	(338.65)	(423.31)	(87.27)	(349.07)	(436.34)
10 TOTAL	1,712.18	11,802.07	13,514.25	1,852.25	11,308.41	13,160.66
APR Surplus / (Deficit) for FY2023-24	-	-	690.95	-	-	-
Net Annual Revenue Requirement	1,712.18	11,802.07	12,623.30	1,852.25	11,308.41	13,160.66

HESCOM			
2027-28 (Rs.In Crores)			
	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	10,788.39	10,788.39
2 O&M Expenses	1,266.50	1,036.23	2,302.73
3 Depreciation	445.27	78.58	523.85
4 Interest on Capital Loan	281.93	31.33	313.25
5 Interest on Working Capital	46.25	262.07	308.32
6 Interest on Consumer Deposit	-	106.11	106.11
7 Other Interest and Finance Charges	38.74	4.30	43.04
8 Funds Towards Consumer Relations	-	0.50	0.50
9 Less: Non Tariff Income	(97.48)	(389.93)	(487.41)
10 TOTAL	1,981.20	11,917.58	13,898.78
APR Surplus / (Deficit) for FY2023-24	-	-	-
Net Annual Revenue Requirement	1,981.20	11,917.58	13,898.78

TABLE-5.38E- ARR for Distribution Business and Retail Supply Business						
Particulars	GESCOM					
	2025-26 (Rs.In Crores)			2026-27 (Rs.In Crores)		
	Dist. Business	Ret. Supply Business	Total	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	6,096.95	6,096.95	-	6,613.97	6,613.97
2 O&M Expenses	851.78	686.91	1,548.69	917.11	750.37	1,667.48
3 Depreciation	192.23	33.92	226.15	201.82	35.61	237.43
4 Interest on Capital Loan	94.19	10.47	104.66	101.26	11.25	112.51
5 Interest on Working Capital	27.28	154.61	181.89	28.76	162.96	191.72
6 Interest on Consumer Deposit	-	60.55	60.55	-	66.93	66.93
7 Other Interest and Finance Charges	20.34	2.26	22.60	20.34	2.26	22.60
8 Funds Towards Consumer Relations	-	0.50	0.50	-	0.50	0.50
9 Less: Non Tariff Income	(45.53)	(182.12)	(227.65)	(45.53)	(182.12)	(227.65)
10 TOTAL	1,140.29	6,874.05	8,014.34	1,223.76	7,461.73	8,685.49
APR Surplus / (Deficit) for FY2023-24	-	-	(244.43)	-	-	-
Net Annual Revenue Requirement	1,140.29	6,874.05	8,258.77	1,223.76	7,461.73	8,685.49

Particulars	GESCOM		
	2027-28 (Rs.in Crores)		
	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	6,992.87	6,992.87
2 O&M Expenses	986.25	806.94	1,793.19
3 Depreciation	211.92	37.40	249.32
4 Interest on Capital Loan	107.16	11.91	119.07
5 Interest on Working Capital	30.58	173.26	203.84
6 Interest on Consumer Deposit	-	73.99	73.99
7 Other Interest and Finance Charges	20.34	2.26	22.60
8 Funds Towards Consumer Relations	-	0.50	0.50
9 Less: Non Tariff Income	(45.53)	(182.12)	(227.65)
10 TOTAL	1,310.73	7,917.00	9,227.73
APR Surplus / (Deficit) for FY2023-24	-	-	-
Net Annual Revenue Requirement	1,310.73	7,917.00	9,227.73

TABLE-5.38F- ARR for Distribution Business and Retail Supply Business						
Particulars	TOTAL					
	2025-26 (Rs.In Crores)			2026-27 (Rs.in Crores)		
	Dist. Business	Ret. Supply Business	Total	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	54,004.94	54,004.94	-	56,736.21	56,736.21
2 O&M Expenses	5,107.17	4,178.60	9,285.77	5,490.48	4,492.21	9,982.69
3 Depreciation	2,061.39	363.78	2,425.17	2,220.12	391.79	2,611.90
4 Interest on Capital Loan	1,223.24	135.92	1,359.15	1,220.84	135.85	1,356.49
5 Interest on Working Capital	222.19	1,259.08	1,481.27	234.41	1,328.31	1,562.72
6 Interest on Consumer Deposit	-	736.73	736.73	-	801.20	801.20
7 Other Interest and Finance Charges	145.25	16.14	161.39	145.25	16.14	161.39
8 Funds Towards Consumer Relations	-	3.00	3.00	-	3.00	3.00
9 Return on Equity	126.01	42.00	168.01	145.54	48.51	194.05
10 Less: Non Tariff Income	(239.03)	(956.14)	(1,195.17)	(241.72)	(966.86)	(1,208.58)
11 TOTAL	8,646.22	59,784.04	68,430.26	9,214.92	62,986.15	72,201.07
APR Surplus / (Deficit) for FY2023-24	-	-	(209.53)	-	-	-
Net Annual Revenue Requirement	8,646.22	59,784.04	68,639.79	9,214.92	62,986.15	72,201.07

	TOTAL		
	2027-28 (Rs.in Crores)		
	Distribution Business	Retail Supply Business	Total
1 Power Purchase	-	60,038.60	60,038.60
2 O&M Expenses	5,893.33	4,821.81	10,715.14
3 Depreciation	2,382.48	420.44	2,802.92
4 Interest on Capital Loan	1,183.26	131.47	1,314.73
5 Interest on Working Capital	248.94	1,410.63	1,659.57
6 Interest on Consumer Deposit	-	871.40	871.40
7 Other Interest and Finance Charges	145.25	16.14	161.39
8 Funds Towards Consumer Relations	-	3.00	3.00
9 Return on Equity	168.10	56.03	224.13
10 Less: Non Tariff Income	(252.17)	(1,008.67)	(1,260.84)
11 TOTAL	9,769.18	66,760.86	76,530.04
APR Surplus / (Deficit) for FY2023-24	-	-	-
Net Annual Revenue Requirement	9,769.18	66,760.86	76,530.04

5.5 Revenue Deficit for the Control Period:

Based on the approved Annual Revenue Requirement and existing tariff/miscellaneous charge revenues, the table below outlines the calculated revenue deficits for ESCOMs.

TABLE-5.39A				
Revenue (Deficit) / Surplus Approved by the Commission for the Control Period				
Particulars	BESCOM			
	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores	
1 Revenue from Existing Tariff / Miscellaneous Charges	33,968.67	35,924.38	38,110.45	
2 Approved Annual Revenue Requirement	34,090.15	35,938.08	38,055.87	
3 Revenue (Deficit) / Surplus	(131.48)	(13.70)	54.58	

TABLE-5.39B				
Revenue (Deficit) / Surplus Approved by the Commission for the Control Period				
Particulars	MESCOM			
	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores	
1 Revenue from Existing Tariff / Miscellaneous Charges	5,752.48	6,032.44	6,344.44	
2 Approved Annual Revenue Requirement	5,846.00	6,149.89	6,512.35	
3 Revenue (Deficit) / Surplus	(93.52)	(117.45)	(167.91)	

TABLE-5.39C				
Revenue (Deficit) / Surplus Approved by the Commission for the Control Period				
Particulars	CESC			
	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores	
1 Revenue from Existing Tariff / Miscellaneous Charges	7,677.74	7,921.08	8,308.67	
2 Approved Annual Revenue Requirement	7,821.57	8,266.95	8,835.31	
3 Revenue (Deficit) / Surplus	(243.83)	(345.87)	(526.74)	

TABLE-5.39D			
Revenue (Deficit) / Surplus Approved by the Commission for the Control Period			
Particulars	HESCOM		
	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
1 Revenue from Existing Tariff / Miscellaneous Charges	12,127.65	12,476.53	12,887.35
2 Approved Annual Revenue Requirement	12,623.30	13,160.66	13,898.78
3 Revenue (Deficit) / Surplus	(495.65)	(684.13)	(1,011.43)

TABLE-5.39E			
Revenue (Deficit) / Surplus Approved by the Commission for the Control Period			
Particulars	GESCOM		
	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
1 Revenue from Existing Tariff / Miscellaneous Charges	8,132.37	8,532.72	8,999.54
2 Approved Annual Revenue Requirement	8,258.77	8,685.49	9,227.73
3 Revenue (Deficit) / Surplus	(126.40)	(152.77)	(228.19)

TABLE-5.39F			
Revenue (Deficit) / Surplus Approved by the Commission for the Control Period			
Particulars	TOTAL		
	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
1 Revenue from Existing Tariff / Miscellaneous Charges	67,548.91	70,887.15	74,650.35
2 Approved Annual Revenue Requirement	68,639.79	72,201.07	76,530.04
3 Revenue (Deficit) / Surplus	(1,090.88)	(1,313.92)	(1,879.69)

Thus, the Commission has decided to approve the Revenue Deficit for the Control Period as below.

TABLE-5.40				
Revenue (Deficit) / Surplus for the Control Period				
Particulars	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores	
1 BESCOM	(131.48)	(13.70)	54.58	
2 MESCOM	(93.52)	(117.45)	(167.91)	
3 CESC	(243.83)	(345.87)	(526.74)	
4 HESCOM	(495.65)	(684.13)	(1,011.43)	
5 GESCOM	(126.40)	(152.77)	(228.19)	
Total:	(1,090.88)	(1,313.92)	(1,879.69)	

CHAPTER-6

DETERMINATION OF RETAIL SUPPLY TARIFF FOR THE CONTROL PERIOD FY2025-26 TO FY2027-28

6.0 ESCOM's Proposals and Commission's Decisions:

6.1 Tariff Application:

ESCOs, in their tariff applications have projected the Annual Revenue Requirement, revenue deficit and proposed tariff hike for the Control Period FY2025-26 to FY2027-28, as follows:

ESCOs	Revenue (Deficit) / Surplus for the Control Period				
	FY2025-26			FY2026-27	FY2027-28
	APR Gap for FY2023-24 Rs.in Crores	Deficit for the Year Rs.in Crores	Total Deficit for the Year Rs.in Crores	Rs.in Crores	Rs.in Crores
1 BESCOM	(2,084.72)	(487.96)	(2,572.68)	(3,028.95)	(3,882.69)
Tariff Hike Proposed (Ps./Unit)			67	75	91
2 MESCOM	(110.82)	(367.66)	(478.48)	(270.18)	(405.94)
Tariff Hike Proposed (Ps./Unit)			71	38	54
3 CESC	(809.39)	199.82	(609.57)	(970.30)	(1,214.14)
Tariff Hike Proposed (Ps./Unit)			68	103	123
4 HESCOM	(1,321.85)	350.82	(971.03)	(1,731.31)	(2,007.67)
Tariff Hike Proposed (Ps./Unit)			69	118	132
5 GESCOM	(147.66)	(476.96)	(624.62)	(465.19)	(802.66)
Tariff Hike Proposed (Ps./Unit)			67	47	78
Total:	(4,474.44)	(781.94)	(5,256.38)	(6,465.83)	(8,313.10)
Average Tariff Hike Proposed for the State (Ps./Unit)			67	79	96

In the previous chapters of this Order, the revision of ARR consequent on Annual Performance Review (APR) for FY2023-24 and the approval of ARR for the Control Period FY2025-26 to FY2027-28 has been discussed. The revision of retail supply tariff for the Control Period FY2025-26 to FY2027-28 is discussed in this Chapter.

6.2 Statutory Provisions guiding determination of Tariff:

The Commission is guided inter-alia by the provisions of Section 61 of the Electricity Act, 2003, the National Electricity Policy, the Tariff Policy and the factors listed under 6.3, for determining the tariff of the distribution and retail supply of electricity to ensure:

- a) Conduct of the distribution and supply of electricity on an economical and commercial basis.
- b) Competition, efficiency, economical use of resources, good performance, and optimum investment are encouraged.
- c) The tariff progressively reflects the average cost of supply of electricity, and also reduces cross subsidies.
- d) Efficiency in performance shall be rewarded; and
- e) Adoption of a Multi-Year Tariff (MYT) framework.

The provisions of Section 62(5) of the Electricity Act, 2003, read with Section 27(1) of the Karnataka Electricity Reform Act, 1999, empower the Commission to specify, from time to time, the methodologies and the procedure to be observed by the licensees in computing the Expected Revenue from Charges (ERC). In pursuance of these statutory provisions and in accordance with the Regulations and Orders issued by the Commission from time to time, the Commission has determined the Tariff for the Control Period FY2025-26 to FY2027-28.

6.3 Factors Considered for Tariff setting:

The following factors have been considered while determining the Retail Supply Tariff:

a) Tariff Philosophy:

As discussed in the earlier Tariff Orders, for some consumers who provide Public services, the Commission has continued to fix tariff below the average cost of supply and in respect of certain categories of consumers whose ability to pay is considered to be high, the tariff has been fixed at or above the average cost of supply. Thus, the system of cross subsidisation has been continued.

It has been a fact that over the years the industrial and commercial consumers are bearing the burden of cross subsidies to meet the subsidized cost of power to Irrigation Pump sets in the State. This is essentially resulting in payment of

cross subsidies to the government by these industrial and commercial consumers. In order to reduce the burden of cross subsidies to these industrial and commercial consumers, the Commission has endeavoured to gradually reduce the level of cross subsidy in respect of industrial and commercial consumers.

b) Average Cost of Supply:

The Commission has been determining the retail supply tariff based on the average cost of supply and the same is continued in this order as well. In terms of the Orders of the Hon'ble ATE, the cross subsidy with reference to the voltage-wise cost of supply has been worked out and indicated in the **Annexure-7** to this Order.

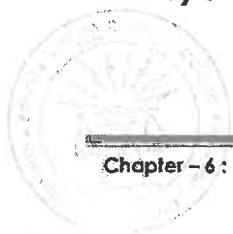
c) Rationalisation of Tariff:

As part of the Tariff Rationalisation, the Commission has decided to continue with a single slab for both urban and rural areas by continuing rebate to the consumers in rural areas to certain category of Rural Consumers as is being allowed in the previous year's Tariff Order dated 28th February, 2024. Further, continuing the process of rationalization of tariff, the Commission has eliminated the sanctioned load slabs previously used to charge differential fixed charges based on the sanctioned load for certain LT categories. Thus, the consumers will have only one slab for payment of both fixed / demand charges and energy charges.

d) Rural Rebate & Rebate to LT Industrial:

As the Commission has reduced the energy charges substantially for LT-3 and LT-5 categories, rural rebate of 30 paise has been reduced to 20 paise per unit and this rebate shall now be limited to consumers located in village panchayat areas, excluding those village panchayat areas under the jurisdiction of Urban Development Authorities.

e) Cross subsidising Consumer categories:



The following consumers would cross subsidize the other consumers:

- a. LT-3 LT Commercial;
- b. LT-5 LT Industrial;
- c. LT2 Private Educational Institutions & Hospitals
- d. HT2 (a) HT Industrial;
- e. HT2(b) HT Commercial;
- f. HT2(c) Govt. / Private Educational Institutions & Hospitals;
- g. HT (4) HT Residential;
- h. HT & LT Temporary Supply.

f) Reduction of Cross Subsidies:

It has been Commission's endeavour to progressively reduce cross subsidies in terms of the provisions of the Electricity Act, 2003 and the Tariff Policy of 2016, notified by the Government of India. In this order also the Commission has attempted to substantially reduce the cross subsidies payable by Industrial and Commercial consumers, to encourage industry and trade in the State.

g) Cross subsidised Consumer categories:

The following consumers are cross subsidized by the consumers indicated in para 6.3(e):

LT4 (a) & (b) –Agricultural pump sets of upto 10 HP and more than 10 HP;

LT6 (a) & HT1 Water Supply;

LT6(b) & (c) Street Lights & EV Charging Stations;

HT-3 Private Lift Irrigation installations.

While the Cross Subsidizing consumers are paying above the Average Cost of Supply, the Cross Subsidized consumers are paying less than the Average Cost of Supply. The level of cross subsidies is indicated in **Annexure-7**.

h) Uniform Tariff Across ESCOMs:

In view of the Policy of Government of Karnataka to fix uniform tariff across the ESCOMs, the power allocation from generating stations owned by the State Govt./ Central Govt./ IPPs is being made, year on year, by the GoK to make the average cost of supply comparable. As a result, the ESCOMs are allocated

with a mix of high/low cost energy generated from KPCL stations, to ensure that the average cost of power is comparable.

Further, in past tariff orders, the Commission had determined differential CDT rates for Irrigation Pump Sets with sanctioned loads of 10 HP and below, varying across ESCOMs. However, in this tariff order uniform CDT rate across ESCOMs has been determined.

6.4 Special Incentive Scheme:

As decided in the Tariff Order-2024 dated 28.02.2024, the Special Incentive Scheme which has been approved by the Commission in Tariff Order-2018 is hereby withdrawn with effect from 01st April 2025.

6.5 Tariff proposals by ESCOMs:

6.5.1 Discounted Energy Rate Scheme (DERS)

BESCOM and HESCOM have sought continuation of the Distributed Energy Resource Scheme (DERS) with certain modifications, whereas CESC has proposed discontinuation. Meanwhile, MESCOM and GESCOM have not expressed any opinion, which the Commission has inferred as implicit consent to continue the scheme.

BESCOM Proposal and the Commission's decision:

- a. Allow addition of 20% to the contracted demand / sanctioned load during the currency of the scheme so that penalty for exceeding the contract demand / sanctioned load may be applicable for utilising contracted demand over and above the 20% of the CD.
- b. No additional security deposit for the units consumed under the scheme to be imposed.

HESCOM Proposal and the Commission's decision:

Increase the discounted rate of Rs.5/- to Rs.6/- per unit. However, no justification has been furnished for its proposal.

In the Commission's view, any promotional scheme should be continued for a certain longer period to allow consumers to adjust to using grid power without confusion or uncertainty caused by differing approaches being taken by the ESCOMs.

CESC Proposal and the Commission's decision:

CESC has proposed discontinuing the scheme, citing financial losses. However, the Commission is unable to accept the reasoning of CESC, which was based on a comparison of energy charges for the specific consumer categories. The Commission emphasizes that the scheme is designed to incentivize energy consumption above the base level, which is calculated to ensure full recovery of power purchase costs. Therefore, the discounted rate offered under the scheme should be compared to the average variable cost in the power purchase cost, rather than the energy charges applicable to the specific consumer class.

Keeping in view the above discussion, the Commission decides to extend the scheme for FY2025-26 at the discounted rate of Rs.5/- per unit. Regarding continuation of the scheme for further period of FY2026-27 and FY2027-28, the Commission would issue separate orders. The revised scheme is summarised in para 6.13 of this Chapter.

6.5.2 ToD Tariff to all the HT Consumers:

BESCOM Proposal:

Time of Day		Dec to June (rebate/penalty in addition to the base tariff, Rs./unit)	July to Nov
06.00 to 09.00	Peak	1	0.75
09.00 to 15.00	Off-peak	-0.75	-0.50
15.00 to 18.00	Normal	0	0
18.00 to 22.00	Peak	1	0.75
22.00 to 06.00	Off-peak	-0.75	-0.50

MESCOM Proposal:

MESCOM has not proposed a specific Time-of-Day (ToD) structure, but seeks the Commission to define solar hours as 06:00-18:00 Hours for possible implementation of the ToD in accordance with the Ministry of Power (MoP) Rules.

CESC Proposal:

Time of the Day		Tariff Over the Normal tariff Energy component.	
		Industrial & Commercial consumers having maximum demand more than 10KW.	Consumers other than Industrial, Commercial & Agricultural consumers.
Morning Peak	06:00Hrs to 08:00Hrs	1.20 times	1.10times
Solar Hours	08:00Hrs to 16:00Hrs	20% less (or 0.8 times)	20% less (or 0.8 times)
Normal Hours	16:00 Hrs to 18:00Hrs	Regular Tariff	Regular Tariff
Evening Peak	18:00Hrs to 22:00Hrs	1.20 times	1.10times
Normal Hours	22:00Hrs to 06:00Hrs	Regular Tariff	Regular Tariff

HESCOM Proposal:

Applicability of ToD Tariff		
Sl. No.	Time Slot	ToD Tariff
1	06.00 to 08.00 hrs (peak hrs)	1.20 times the normal tariff
2	08.00 to 16.00 hrs (solar hrs)	Twenty percent (20%) less than the normal tariff.
3	16.00 to 17.00 hrs (Normal)	Normal Tariff
4	17.00 to 22.00 hrs (peak hrs)	1.20 times the normal tariff
5	22.00 to 06.00 hrs (off Peak hrs)	Normal Tariff

GESCOM Proposal:

Time of Day	From December to June	From July to November
	(Rebate/Penalty in addition to the base tariff, Rs. Per Unit)	
6-9 Hours	+110	0
9-18 Hours	-120	0
18-22 Hours	+110	0
22-6 Hours	-100	0

Commission's Analysis and decision:

The Commission notes that the ESCOMs have proposed revising the existing Time-of-Day structure, mainly motivated by commercial considerations and to comply with the Electricity (Rights of Consumers) Amendment Rules, 2023, in particular about solar hour allocation.

The Electricity (Rights of Consumers) Amendment Rules, 2023, provides as under:

Time of Day Tariff: - The Time of Day tariff for Commercial and Industrial consumers having maximum demand more than ten Kilowatt shall be made effective from a date not later than 1st April, 2024 and for other consumers except agricultural consumers, the Time of Day tariff shall be made effective not later than 1st April, 2025 and a Time of Day tariff shall be made effective immediately after installation of smart meters, for the consumers with smart meters:

Provided that, the Time of Day Tariff specified by the State Commission for Commercial and Industrial consumers during peak period of the day shall not be less than 1.20 times the normal tariff and for other consumers, it shall not be less than 1.10 times the normal tariff:

Provided further that, tariff for solar hours of the day, specified by the State Commission shall be at least twenty percent less than the normal tariff for the category of consumers:

Provided also that the Time of Day Tariff shall be applicable on energy charge component of the normal tariff:

Provided also that the duration of peak hours shall not be more than solar hours as notified by the State Commission or State Load Despatch Centre.

Explanation: - For the purpose of this rule, the expression "solar hours" means the duration of eight hours in a day as specified by the State Commission.

BESCOM, accounting for approximately 50% of the State's total energy consumption, plays a crucial role in load management. The Commission notes that BESCOM's approach overlooks the fundamental purpose of ToD structure, which is to serve as a load management tool rather than as a revenue management tool. Therefore, BESCOM should have done a comprehensive analysis on the implications of its proposal.

Notably, BESCOM has proposed 09:00 to 15:00 hours as off-peak hours, whereas the State Load Dispatch Centre has identified occurrence of peak hours around 11:00 and 12:00 hours, as submitted by SLDC in the meeting held on 03.03.2025 at the Commission's office. This peak is attributed to the shifting of Irrigation Pumps load to daytime.

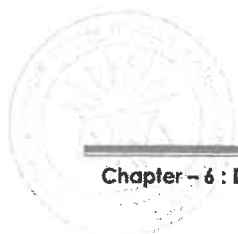
The rebate during solar hours (9 AM to 4.30 PM as submitted by BESCOM) is normally given to encourage use of solar energy when there is surplus solar energy. Further, the rebate is given to encourage additional power

consumption in addition to normal consumption. As there is no surplus power available, the question of allowing rebate will not arise. In this regard it is also noted that in the State of Karnataka majority of the IP loads have been shifted to solar hours to utilize the available solar energy and also supply electricity to farmers, as far as possible, during the day time. Thus, despite Karnataka's substantial solar energy exploitation, the Commission notes that there is no availability of excess solar energy during solar hours. This is also evident from the fact that, during FY2024 few of the ESCOMs were unable to meet their RPO by the RE purchases made during the financial year, as discussed in the APR chapter of this order. Further, if rebate is allowed for the entire consumption during the solar hours, the tariff during non-solar hours has to be increased considerably (normally non solar hour consumption will be less compared to solar hour consumption), to compensate the ESCOMs. Also if such solar rebate is extended only to industrial and commercial consumers, the tariff for other consumers has to be increased to the extent of rebate to make the tariff revenue neutral. Technically, allowing further load shifting to solar hours, by allowing the industrial and commercial consumers to avail concessional tariff during solar hours, may impose stress on the electrical grid, posing significant challenges to grid management by SLDC which requires a detailed study. **In view of the above facts, the Commission decides not to extend the rebate during solar hours, as there is no surplus solar energy available in the State at present.**

Further, regarding the proposal for changing ToD slots, BESCOM and other ESCOMs have not submitted any comprehensive Time-of-Day (ToD) proposals based on a scientific study and analysis to demonstrate that introducing solar hour usage to general consumers and allowing solar rebate will provide the desired result to the consumers and also help adequately in grid management.

Therefore, the Commission has decided to retain the existing Time-of-Day (ToD) structure for now, and will revisit this decision upon receipt of a comprehensive proposal from the ESCOMs at any point of time during the Control Period.

6.5.3 Increase in Demand Charges and decrease in Energy charges for HT consumers:

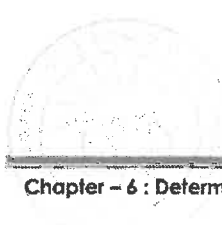


ESCOMs have proposed to increase the Demand Charges (Fixed costs) in respect of all the consumer under HT/ LT categories. It is submitted that in the tariff structure the recovery of fixed charges and energy charges is not proportionate to actual fixed cost and energy charges incurred by ESCOMs.

BESCOM has proposed to increase the fixed charges gradually to align with its fixed cost. BESCOM has reported that total fixed component of the cost is 53% (Rs.5.05/unit) and variable component is 47% (Rs.4.52/unit). On the other hand, the fixed cost recovery is about 19% and variable cost recovery is 81% of the total receipts. Further, BESCOM has stated that in FY24, 31% of the revenue is collected as fixed /demand charges and 69% is collected from energy charges. The contribution of fixed charges is only 23% of the average realisation rate and the balance is charged as energy charges. In comparison with southern states also, the fixed charge for HT consumers is low. Hence BESCOM proposes to gradually increase the recovery of fixed costs over a period of time. Accordingly, BESCOM proposes to increase the demand charges for HT consumers. Other ESCOMs submitted similar proposal.

Commission's Analysis & Decision:

The Commission has taken note of the submissions made by the ESCOMs. In its previous tariff orders, the Commission had decided to gradually increase the demand charges to ensure increase in the recovery of fixed charges in a phased manner. This approach has been continued in the current tariff order also. While increasing the recovery of Fixed charges the Commission has endeavoured to reduce the energy charges, as a result, it is anticipated that the recovery of fixed charges will reach up to 76% during the control period from FY2025-26 to FY 2027-28. The proportion of variable costs and fixed costs in the Annual Revenue Requirement (ARR) vis-à-vis the proportion of fixed cost recovery intended in the tariff for the control period is as follows.



Proportion of variable costs and fixed costs in the Annual Revenue Requirement				
Sl. No.	Particulars	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
1	Total Annual Revenue Requirement (ARR) Approved	68639.79	72201.07	76630.04
2	Less: Variable Cost Component in Power Purchase Cost	34191.23	36454.65	38874.54
3	Fixed Cost Component in the total ARR (1-2)	34448.56	35746.42	37655.50
4	% of Fixed Cost to total ARR	50.19%	49.51%	49.20%
5	% of Variable Cost to total ARR	49.81%	50.49%	50.80%

Proportion of fixed cost recovery intended in the tariff				
ESCOMs	Particulars	FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
BESCOM	FC Allocation	17,164.77	17,553.28	18,411.21
	FC Allowed in Tariff	12,005.81	12,559.26	13,415.70
	% Recovery	70%	72%	73%
MESCOM	FC Allocation	3,345.59	3,259.89	3,455.28
	FC Allowed in Tariff	2,031.28	2,118.32	2,263.27
	% Recovery	61%	65%	66%
CESC	FC Allocation	3,955.77	4,237.74	4,499.84
	FC Allowed in Tariff	3,096.74	3,248.03	3,500.81
	% Recovery	78%	77%	78%
HESCOM	FC Allocation	5,690.24	6,347.98	6,676.63
	FC Allowed in Tariff	5,476.76	5,650.69	5,990.67
	% Recovery	96%	89%	90%
GESCOM	FC Allocation	4,292.19	4,347.53	4,612.54
	FC Allowed in Tariff	3,170.55	3,337.96	3,587.71
	% Recovery	74%	77%	78%
Total	FC Allocation	34,448.56	35,746.42	37,655.50
	FC Allowed in Tariff	25,781.14	26,914.26	28,758.36
	% Recovery	75%	75%	76%

6.5.4 Grid Support Charges/ Parallel Operation Charges:

BESCOM and CESC have requested the Commission to take a decision in the matter of levy of grid support charges / parallel operation charges.

In this regard, the Commission had decided vide its Order dated 15.01.2025 that no Grid Support Charges shall be imposed on captive and SRTPV consumer, pending determination of the same by the Commission. This issue will be dealt separately by the Commission at appropriate time.

6.5.5 Single Part Tariff for EV Charging stations:

BESCOM, MESCOM and HESCOM have requested to determined single part tariff for EV charging facilities as per the MoP guidelines vide MoP letter dated 13.06.2024.

BESCOM has stated that MoP in the above letter has directed to ensure the following.

- (a) Tariff for supply of electricity to Public EV charging stations in the State be single part and not exceed Average Cost of Supply (ACoS).
- (b) Provision of discount of 20% in the electricity supply Tariff for Public Charging Station (PCS) (i.e. 20% discount from Average cost of supply of Electricity for EV charging to a PCS in the solar hours i.e., between 9.00 am to 4.00 pm) and a 20% surcharge in the electricity supply Tariff for EV charging at public charging stations during all other periods in the day.
- (c) Application of ceiling on service charges (in addition to cost of electricity) of Rs.2.50 and Rs.3.50 per unit of electricity for slow AC charging and Rs. 10.00 and Rs. 12.00 per unit of electricity for DC fast charging of EVs at Public EV charging stations during the solar and non-solar hours respectively till these are revised, by CEA.
- (d) Waiver in fixed charges component in EV supply Tariff for public charging stations.
- (e) Promotion of residential office and community charging in Group Housing Societies and Commercial Complexes.
- (f) Application of domestic Tariff for residential EV charging.
- (g) Registration of all Public EV charging stations operational in the States via "EV Yatra" portal available at (<https://evyatra.beeindia.gov.in>).
- (h) Timely grant of electricity connection from DISCOMs to Public EV charging stations through an online portal available at PCS Connection-BEE-EV (beeindia.gov.in)

Commission's Analysis and decision:

The Commission notes that the MoP in the Guidelines dated 17.09.2024 has indicated that the Distribution Licensee will charge 0.70 time the average cost of

supply during solar hours (9am to 4pm) and 1.3 times ACoS during non-solar hours (Remaining hours of the day)

The Commission has noted the ESCOM's proposal, and the Guidelines issued by the MoP dated 17.09.2024. However, the Commission has been extending higher concessional tariff to EV charging stations, for the last 6 years, than the concessions indicated in the MoP Guidelines. Although the Commission's determined tariff is a two-part tariff, it only recovers 51% of the average cost of supply. This effectively provides a 49% incentive on the average cost of supply, as compared to the 30% concession on ACoS indicated in the MoP Guidelines. Further the concession is extended for the whole of the day irrespective of solar or non-solar hours. In view of these facts, the Commission would like to continue the higher concession already extended to EV charging stations. The Commission's approach will effectively encourage the growth of EV charging stations through incentivized electricity tariffs, which results in promoting the development of EV charging infrastructure in big way.

6.5.6 Common Area load description under HT-4/LT-1 (Domestic) tariff:

The Commission has accepted the proposal of BESCOM to include the Common Area load description under the Tariff Schedule HT-4, which shall be exclusively applicable for residential apartments availing service under HT or LT.

6.5.7 Construction works to be allowed in LT-5 tariff activity:

The Commission has accepted the proposal of BESCOM to include the provision for the LT-5 consumers permitting them to utilize electricity within their premises, for internal modifications and expansions, provided that the total load of the installation does not exceed the sanctioned load.

6.5.8 Separate Tariff classification for MSMEs:

BESCOM has stated that, Federation of Karnataka Chambers of Commerce and Industry (FKCCI) and Karnataka Small Scale Industries Associations (KASSIA), have requested Government of Karnataka for a separate tariff classification for Micro, Small and Medium Enterprises (MSMEs) in their letters dated 08.10.2024 and 23.10.2024. According to BESCOM, presently all MSME installations are classified under HT and LT industrial categories and LT-5 industrial tariff is cross subsidizing

with respect to Average Cost of Supply @ 3.46% and also HT industrial tariff is the lowest when compared to the neighbouring States.

Commission's Analysis and decision:

As mentioned in the proposal, MSME connections include both LT and HT, installations and clubbing them under one tariff category is not advisable. Further, already there is a separate 'industrial' tariff category under LT and HT and the rates are aligned to average cost of supply. Further, BESCOM has not given any specific recommendation on the proposal. Thus, there is no rationale for altering the present categorisation.

6.5.9 Rebate for the Installations having SRTPV:

During the Public hearing the SRTPV Consumers have submitted that due to increase in fixed charges(FC) to Domestic consumers every year, they are made to pay considerable amounts towards FC. Whereas the tariff for the net energy sold to the ESCOM, from the SRTPV remains the same for 25 years (the PPA period).

The Commission has examined this issue and has decided to introduce a promotional rebate scheme for LT domestic consumers with a sanctioned load of up to 10 kW who have installed a SRTPV system. Under this Scheme, the eligible consumers will receive a rebate of Rs.25 per kW on the installed SRTPV capacity, subject to a maximum of 10 KW.

6.5.10 Global Capability Centres (GCC):

The Government of Karnataka has launched the Global Capability Centre (GCC) Policy 2024-2029 vide Order dated 03.12.2024. This policy aims to optimize business operations by leveraging global talent and resources, thereby enhancing employment generation, technological advancement and to position the State as a premier Global Hub for GCCs with a goal of decentralized development – "Beyond Bengaluru", ensuring balanced growth throughout the State. The policy categorizes GCCs as industrial units.

In the letter dated 30.12.2024, the Secretary to Government, Department of Electronics, Information Technology, Biotechnology and Science & Technology

has requested the Commission to consider the GCCs under Industrial Tariff based on the certificate issued by the Department.

The Commission has considered the request and provision has been made under HT and LT Industrial Tariff Schedule.

6.5.11 Subsidy write off by the Government:

During the tariff hearings, consumers have raised concerns about the Government's decision to waive subsidy dues and outstanding interest on electricity bills owed by Rural Local Bodies, to be written off by ESCOMs.

The Commission has taken note of these concerns and examined the issue.

In GO dated 11.03.2022, the government has ordered ESCOMs to write off Rs.6219.38 crores of subsidy dues accumulated from FY2002-03 to FY2015-16. In another Order dated 30.03.2024, the Government has ordered ESCOMs to write off Rs.1252.20 crores of interest accrued on Rural Local Bodies' dues as on March 31, 2023. It is informed that the ESCOMs are writing off these recoverable amounts over a period of three years from FY2023-24.

Although ESCOMs have not included the said amounts in their Annual Revenue Requirements for recovery through tariff, the Commission is of the opinion that that this move will have an adverse impact and results in erosion of their net worth which is already negative for the last couple of years. Negative net worth will undermine their financial strength forcing them to borrow loans with government guarantee and at higher rate of interest. Payment of guarantee commission and higher rates of interest will have tariff impact and the consumers will have to bear the additional burden of these costs resulting in higher tariffs.

In view of the above, the Commission hereby advises the Government not to take decisions which will result in erosion of the net worth of the ESCOMs considering the significant impact it will have on the financial stability of ESCOMs and the potential effects on consumer tariffs.

6.6 Revenue at existing tariff and deficit for the Control Period:

The Commission, in the preceding Chapters, has decided to carry forward the deficit of Rs.209.53 Crores of FY2023-24 to the ARR of FY2025-26.

The net revenue deficit in revenue for each year of the Control Period is Rs.1090.88 Crores for FY2025-26, Rs.1313.92 Crores for FY2026-27 and Rs.1879.69 Crores for FY2027-28. This has to be recovered by revision of the Retail Supply Tariff, as discussed in the following paragraphs of this Chapter.

Revenue (Deficit) / Surplus Approved by the Commission for the Control Period				
	Particulars	TOTAL		
		FY2025-26 Rs.in Crores	FY2026-27 Rs.in Crores	FY2027-28 Rs.in Crores
1	Revenue from Existing Tariff / Miscellaneous Charges	67,548.91	70,887.15	74,850.36
2	Approved Annual Revenue Requirement	68,639.79	72,201.07	76,530.04
3	Revenue (Deficit) / Surplus	(1,090.88)	(1,313.92)	(1,879.69)
4	Approved Energy Sales (excluding sales to SEZs/Societies) (MU)	77,268.74	81,095.29	85,170.73
5	Average Cost of Supply (Rs./Unit)	8.88	8.90	8.99

Accordingly, the Commission now proceeds to determine the Retail Supply Tariff for each year of the Control Period i.e. FY2025-26, FY2026-27 and FY2027-28. The category-wise tariff, as existing, as proposed by ESCOMs and as approved by the Commission are as follows:

6.7 Tariff Charges:

The following table compares the existing tariff charges for FY2024-25, approved in the Tariff Order 2024, with the revised tariff charges proposed by ESCOMs in their filings:

TABLE-6.2A							
BESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Existing Charges(#)		Proposed FY2025-26	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	120	590	150	620
		For Addl. KW above 50 KW	per KW	210		260	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	180	725	230	725
		For Addl. KW above 50 KW	per KW	250		290	
LT-3(a)	Commercial	Upto 50 KW	per KW	210	800	230	800
		For Addl. KW above 50 KW	per KW	300		350	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	220		230	
		For Addl. KW above 50 KW	per KW	320		350	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.			per KW	200	230	1050
LT-4(a)	IP Sets with Sanctioned load 10 HP & below					565	560
LT-4(b)	IP Sets with Sanctioned load above 10 HP			per HP	135	165	410
LT-4(c)	Horticultural Farms / Nurseries, etc.			per HP	135	160	425
LT-5	Industrial	Below 100 HP	per HP	140	610	170	610
		100 HP and above	per HP	250		280	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	190		170	
		100 HP and above	per HP	300		280	
LT-6(a)	Water Supply	Upto 67 HP	per HP	180	550	210	550
		For Addl. HP above 67 HP	per HP	275		295	
LT-6(b)	Public Lighting			per KW	180	700	700
	Public Lighting-With LED / Induction Lighting			per KW	600	200	600
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	450	80	450
		For Addl. KW above 50 KW	per KW	170		180	
LT-6(c)/HT				per KVA	200	220	
LT-7	Temporary Power Supply			per KW	200	260	1150
HT-1	Water Supply			per KVA	340	625	625
HT-2(a)	Industrial		per KVA	340	690	385	675
		BMRCL	per KVA	300	525	325	525
	Railway		per KVA	340	650	385	650
		Effluent Treatment Plants	per KVA	340	650	385	650
HT-2(b)	Commercial			per KVA	365	800	825
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.			per KVA	290	710	710
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.			per KVA	340	810	810
HT-3	Lift Irrigation - Private			per HP	150	170	150
HT-4	Residential Apartments / Colonies, etc.			per KVA	290	725	725
HT-5	Temporary Power Supply			per HP	400	450	1150
HT-6	Horticultural Farms / Nurseries, etc.			per HP	150	150	550
HT-7	Lift Irrigation - Government			per HP	150	180	475

(#) Existing Tariff Charges are as approved in the Tariff Order-2024 dated 28.02.2024.

BESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Proposed FY2026-27		Proposed FY2027-28	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	150	635	150	650
		For Addl. KW above 50 KW	per KW	280		270	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	230	725	230	725
		For Addl. KW above 50 KW	per KW	290		290	

LT-3(a)	Commercial	Upto 50 KW	per KW	230	800	230	800
		For Addl. KW above 50 KW	per KW	350		350	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	230		230	
		For Addl. KW above 50 KW	per KW	350		350	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.			per KW	230	1050	1050
LT-4(a)	IP Sets with Sanctioned load 10 HP & below					675	690
LT-4(b)	IP Sets with Sanctioned load above 10 HP			per HP	165	410	410
LT-4(c)	Horticultural Farms / Nurseries, etc.			per HP	160	425	425
LT-5	Industrial	Below 100 HP	per HP	170	610	180	610
		100 HP and above	per HP	280		290	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	170		180	
		100 HP and above	per HP	280		290	
LT-6(a)	Water Supply	Upto 67 HP	per HP	210	550	220	550
		For Addl. HP above 67 HP	per HP	295		295	
LT-6(b)	Public Lighting		per KW	200	700	210	700
	Public Lighting-With LED / Induction Lighting		per KW		600		600
LT-6(c)	EV Charging	Upto 50 KW	per KW	80	450	90	450
		For Addl. KW above 50 KW	per KW	180		190	
LT-6(c)/HT			per kVA	220		230	
LT-7	Temporary Power Supply			per KW	280	1150	1150
HT-1	Water Supply			per kVA	385	625	625
HT-2(a)	Industrial		per kVA	385	675	385	675
	BMRCL		per kVA	327	525	340	525
	Railway		per kVA	385	650	385	660
	Effluent Treatment Plants		per kVA	385	650	385	660
HT-2(b)	Commercial			per kVA	385	825	825
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.			per kVA	325	710	710
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.			per kVA	385	810	810
HT-3	Lift Irrigation - Private			per HP	185	150	150
HT-4	Residential Apartments / Colonies, etc.			per kVA	330	725	725
HT-5	Temporary Power Supply			per HP	470	1150	1150
HT-6	Horticultural Farms / Nurseries, etc.			per HP	150	550	550
HT-7	Lift Irrigation - Government			per HP	190	475	475

TABLE-6.2B							
MESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Existing Charges(#)		Proposed FY2025-26	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	120	690	120	722
		For Addl. KW above 50 KW	per KW	210		210	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	180	725	180	750
		For Addl. KW above 50 KW	per KW	250		250	
LT-3(a)	Commercial	Upto 50 KW	per KW	210	800	210	700
		For Addl. KW above 50 KW	per KW	300		300	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	220		220	
		For Addl. KW above 50 KW	per KW	320		320	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.			per KW	200	1050	1000
LT-4(a)	IP Sets with Sanctioned load 10 HP & below					690	803
LT-4(b)	IP Sets with Sanctioned load above 10 HP			per HP	135	410	410
LT-4(c)	Horticultural Farms / Nurseries, etc.			per HP	135	425	425
LT-5	Industrial	Below 100 HP	per HP	140	610	140	610
		100 HP and above	per HP	250		250	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	190		190	
		100 HP and above	per HP	300		300	
LT-6(a)	Water Supply	Upto 67 HP	per HP	180	550	180	600
		For Addl. HP above 67 HP	per HP	275		275	
LT-6(b)	Public Lighting		per KW	180	700	180	750
	Public Lighting-With LED / Induction Lighting		per KW		600		650
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	450	70	550
		For Addl. KW above 50 KW	per KW	170		170	
LT-6(c)/HT			per kVA	200		200	
LT-7	Temporary Power Supply			per KW	200	1150	1200

HT-1	Water Supply	per kVA	340	625	340	650
	Industrial	per kVA	340	690	340	700
HT-2(a)	BMRCCL	per kVA	300	525	-	-
	Railway	per kVA	340	650	340	700
	Effluent Treatment Plants	per kVA	340	650	340	700
HT-2(b)	Commercial	per kVA	365	800	365	850
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.	per kVA	290	710	290	750
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.	per kVA	340	810	340	850
HT-3	Lift Irrigation - Private	per HP	150	150	150	200
HT-4	Residential Apartments / Colonies, etc.	per kVA	290	725	290	775
HT-5	Temporary Power Supply	per HP	400	1150	400	1200
HT-6	Horticultural Farms / Nurseries, etc.	per HP	150	550	150	600
HT-7	Lift Irrigation - Government	per HP	150	475	150	400

(#) Existing Tariff Charges are as approved in the Tariff Order-2024 dated 28.02.2024.

MESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Proposed FY2026-27 Fixed Charges (In Rupees)	Proposed FY2026-27 Energy Charges (Paise/Unit)	Proposed FY2027-28 Fixed Charges (In Rupees)	Proposed FY2027-28 Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	120	678	120	684
		For Addl. KW above 50 KW	per KW	210		210	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	180	800	180	800
		For Addl. KW above 50 KW	per KW	260		250	
LT-3(a)	Commercial	Upto 50 KW	per KW	210	700	210	700
		For Addl. KW above 50 KW	per KW	300		300	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	220	800	220	800
		For Addl. KW above 50 KW	per KW	320		320	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.		per KW	200	1100	200	1100
LT-4(a)	IP Sets with Sanctioned load 10 HP & below				720		772
LT-4(b)	IP Sets with Sanctioned load above 10 HP		per HP	135	460	135	460
LT-4(c)	Horticultural Farms / Nurseries, etc.		per HP	135	475	135	475
LT-5	Industrial	Below 100 HP	per HP	140	600	140	510
		100 HP and above	per HP	250		250	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	190	610	190	610
		100 HP and above	per HP	300		300	
LT-6(a)	Water Supply	Upto 67 HP	per HP	180	600	180	600
		For Addl. HP above 67 HP	per HP	275		275	
LT-6(b)	Public Lighting		per KW	180	745	180	745
	Public Lighting-With LED / Induction Lighting		per KW		600		600
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	450	70	450
		For Addl. KW above 50 KW	per KW	170		170	
LT-6(c)/HT			per kVA	200		200	
LT-7	Temporary Power Supply		per KW	200	1100	200	1100
HT-1	Water Supply		per kVA	340	700	340	700
HT-2(a)	Industrial		per kVA	340	740	340	740
	BMRCCL		per kVA	-	-	-	-
	Railway		per kVA	340	650	340	650
	Effluent Treatment Plants		per kVA	340	650	340	650
HT-2(b)	Commercial		per kVA	365	800	365	830
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.		per kVA	290	860	290	860
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.		per kVA	340	960	340	960
HT-3	Lift Irrigation - Private		per HP	150	200	150	200
HT-4	Residential Apartments / Colonies, etc.		per kVA	290	825	290	825
HT-5	Temporary Power Supply		per HP	400	1250	400	1250
HT-6	Horticultural Farms / Nurseries, etc.		per HP	150	600	150	600
HT-7	Lift Irrigation - Government		per HP	140	325	130	325

TABLE-6.2C							
CESC Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Existing Charges (#)		Proposed FY2025-26	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	120	590	145	595
		For Addl. KW above 50 KW	per KW	210		236	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	180	725	220	735
		For Addl. KW above 50 KW	per KW	250		290	
LT-3(a)	Commercial	Upto 50 KW	per KW	210	800	250	810
		For Addl. KW above 50 KW	per KW	300		340	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	220		260	
		For Addl. KW above 50 KW	per KW	320		350	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.		per KW	200	1050	240	1060
LT-4(a)	IP Sets with Sanctioned load 10 HP & below				740		808
LT-4(b)	IP Sets with Sanctioned load above 10 HP		per HP	135	410	175	420
LT-4(c)	Horticultural Farms / Nurseries, etc.		per HP	135	425	175	435
LT-5	Industrial	Below 100 HP	per HP	140	610	180	620
		100 HP and above	per HP	250		290	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	190		190	
		100 HP and above	per HP	300		300	
LT-6(a)	Water Supply	Upto 67 HP	per HP	180	550	220	560
		For Addl. HP above 67 HP	per HP	275		315	
LT-6(b)	Public Lighting		per KW	180	700	220	710
	Public Lighting-With LED / Induction Lighting		per KW		600		610
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	450	80	460
		For Addl. KW above 50 KW	per KW	170		180	
LT-6(c)/HT			per kVA	200		215	
LT-7	Temporary Power Supply		per KW	200	1160	240	1160
HT-1	Water Supply		per kVA	340	825	415	840
HT-2(a)	Industrial		per kVA	340	690	415	705
	BMRCL		per kVA	300	525	-	-
	Railway		per kVA	340	650	415	705
	Effluent Treatment Plants		per kVA	340	650	415	705
HT-2(b)	Commercial		per kVA	365	800	440	815
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.		per kVA	290	710	365	725
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.		per kVA	340	810	415	825
HT-3	Lift Irrigation - Private		per HP	150	150	225	165
HT-4	Residential Apartments / Colonies, etc.		per kVA	290	725	365	740
HT-5	Temporary Power Supply		per HP	400	1150	475	1165
HT-6	Horticultural Farms / Nurseries, etc.		per HP	150	550	225	565
HT-7	Lift Irrigation - Government		per HP	150	475	225	490

(#) Existing Tariff Charges are as approved in the Tariff Order-2024 dated 28.02.2024.

CESC Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Proposed FY2026-27		Proposed FY2027-28	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	155	605	170	615
		For Addl. KW above 50 KW	per KW	245		260	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	235	750	245	760
		For Addl. KW above 50 KW	per KW	305		315	
LT-3(a)	Commercial	Upto 50 KW	per KW	265	825	275	835
		For Addl. KW above 50 KW	per KW	355		365	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	275		285	
		For Addl. KW above 50 KW	per KW	365		375	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.		per KW	255	1075	265	1085
LT-4(a)	IP Sets with Sanctioned load 10 HP & below				843		863
LT-4(b)	IP Sets with Sanctioned load above 10 HP		per HP	190	435	200	445

LT-4(c)	Horticultural Farms / Nurseries, etc.	per HP	190	450	200	460
LT-5	Industrial Industrial-Demand Based Tariff	Below 100 HP	per HP	195	205	645
		100 HP and above	per HP	305	315	
		Below 100 HP	per HP	205	215	
		100 HP and above	per HP	315	325	
LT-6(a)	Water Supply	Upto 67 HP	per HP	235	245	585
		For Addl. HP above 67 HP	per HP	330	340	
LT-6(b)	Public Lighting Public Lighting-With LED / Induction Lighting		per KW	235	725	735
			per KW	625	245	635
LT-6(c)	EV Charging	Upto 50 KW	per KW	90	100	460
		For Addl. KW above 50 KW	per KW	190	200	
LT-6(c)/HT			per kVA	225	235	
LT-7	Temporary Power Supply		per KW	255	1175	1185
HT-1	Water Supply		per kVA	425	670	675
HT-2(a)	Industrial		per kVA	425	735	740
	BMRL		per kVA	-	-	-
	Railway		per kVA	425	735	740
	Effluent Treatment Plants		per kVA	425	735	740
HT-2(b)	Commercial		per kVA	450	845	850
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.		per kVA	375	755	760
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.		per kVA	425	855	860
HT-3	Lift Irrigation - Private		per HP	235	195	200
HT-4	Residential Apartments / Colonies, etc.		per kVA	375	770	775
HT-5	Temporary Power Supply		per HP	485	1195	1200
HT-6	Horticultural Farms / Nurseries, etc.		per HP	235	595	600
HT-7	Lift Irrigation - Government		per HP	235	620	625

TABLE-6.2D							
HESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Existing Charges(₹)		Proposed FY2025-26	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	120	590	160	625
		For Addl. KW above 50 KW	per KW	210		250	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	180	725	220	760
		For Addl. KW above 50 KW	per KW	250		290	
LT-3(a)	Commercial	Upto 50 KW	per KW	210	800	250	835
		For Addl. KW above 50 KW	per KW	300		340	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	220		260	
		For Addl. KW above 50 KW	per KW	320		360	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.		per KW	200	1050	240	1085
LT-4(a)	IP Sets with Sanctioned load 10 HP & below				740		775
LT-4(b)	IP Sets with Sanctioned load above 10 HP		per HP	135	410	175	445
LT-4(c)	Horticultural Farms / Nurseries, etc.		per HP	135	425	175	460
LT-5	Industrial	Below 100 HP	per HP	140	610	180	645
		100 HP and above	per HP	250		290	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	190		230	
		100 HP and above	per HP	300		340	
LT-6(a)	Water Supply	Upto 67 HP	per HP	180	550	220	585
		For Addl. HP above 67 HP	per HP	275		315	
LT-6(b)	Public Lighting Public Lighting-With LED / Induction Lighting		per KW	180	700	220	735
			per KW	600	600	220	635
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	450	110	485
		For Addl. KW above 50 KW	per KW	170		210	
LT-6(c)/HT			per kVA	200		240	
LT-7	Temporary Power Supply		per KW	200	1150	240	1185
HT-1	Water Supply		per kVA	340	625	380	660
HT-2(a)	Industrial		per kVA	340	690	380	725
	BMRL		per kVA	300	525	-	-
	Railway		per kVA	340	650	380	685
	Effluent Treatment Plants		per kVA	340	650	380	685
HT-2(b)	Commercial		per kVA	365	800	405	835
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.		per kVA	290	710	330	745
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.		per kVA	340	810	380	845

HT-3	Lift Irrigation - Private	per HP	150	150	190	185
HT-4	Residential Apartments / Colonies, etc.	per kVA	290	725	330	760
HT-5	Temporary Power Supply	per HP	400	1150	440	1185
HT-6	Horticultural Farms / Nurseries, etc.	per HP	150	560	190	585
HT-7	Lift Irrigation - Government	per HP	150	475	190	510

(#) Existing Tariff Charges are as approved in the Tariff Order-2024 dated 28.02.2024.

HESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Proposed FY2026-27 Fixed Charges (In Rupees)	Proposed FY2026-27 Energy Charges (Paise/Unit)	Proposed FY2027-28 Fixed Charges (In Rupees)	Proposed FY2027-28 Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	190	650	200	855
		For Addl. KW above 50 KW	per KW	280		290	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	250	785	260	790
		For Addl. KW above 50 KW	per KW	320		330	
LT-3(a)	Commercial	Upto 50 KW	per KW	280	860	290	865
		For Addl. KW above 50 KW	per KW	370		380	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	290		300	
		For Addl. KW above 50 KW	per KW	390		400	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.		per KW	270	1110	280	1115
LT-4(a)	IP Sets with Sanctioned load 10 HP & below				800		805
LT-4(b)	IP Sets with Sanctioned load above 10 HP		per HP	205	470	215	475
LT-4(c)	Horticultural Farms / Nurseries, etc.		per HP	205	485	215	490
LT-5	Industrial	Below 100 HP	per HP	210	670	220	675
		100 HP and above	per HP	320		330	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	260		270	
		100 HP and above	per HP	370		380	
LT-6(a)	Water Supply	Upto 67 HP	per HP	250	610	260	615
		For Addl. HP above 67 HP	per HP	345		355	
LT-6(b)	Public Lighting		per KW	250	760	260	765
	Public Lighting-With LED / Induction Lighting		per KW	250	660	260	665
LT-6(c)	EV Charging	Upto 50 KW	per KW	140	510	150	516
		For Addl. KW above 50 KW	per KW	240		250	
LT-6(c)/HT			per kVA	270		280	
LT-7	Temporary Power Supply		per KW	270	1210	280	1215
HT-1	Water Supply		per kVA	410	685	420	690
HT-2(a)	Industrial		per kVA	410	750	420	755
	BMRC		per kVA	-	-	-	-
	Railway		per kVA	410	710	420	715
	Effluent Treatment Plants		per kVA	410	710	420	715
HT-2(b)	Commercial		per kVA	435	860	445	865
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.		per kVA	360	770	370	775
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.		per kVA	410	870	420	875
HT-3	Lift Irrigation - Private		per HP	220	210	230	215
HT-4	Residential Apartments / Colonies, etc.		per kVA	360	785	370	790
HT-5	Temporary Power Supply		per HP	470	1210	480	1215
HT-6	Horticultural Farms / Nurseries, etc.		per HP	220	610	230	615
HT-7	Lift Irrigation - Government		per HP	220	535	230	540

TABLE-6.2E GESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Existing Charges(#) Fixed Charges (In Rupees)	Existing Charges(#) Energy Charges (Paise/Unit)	FY2025-26 Fixed Charges (In Rupees)	FY2025-26 Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	120	590	145	590
		For Addl. KW above 50 KW	per KW	210		235	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	180	725	230	775
		For Addl. KW above 50 KW	per KW	250		300	
LT-3(a)	Commercial	Upto 50 KW	per KW	210	800	260	750
		For Addl. KW above 50 KW	per KW	300		350	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	220		280	
		For Addl. KW above 50 KW	per KW	320		370	

LT-3(b)	Commercial- Advertisement / Hoardings, etc.	per KW	200	1050	250	1100
LT-4(a)	IP Sets with Sanctioned load 10 HP & below			745	50 per HP	795
LT-4(b)	IP Sets with Sanctioned load above 10 HP	per HP	135	410	185	460
LT-4(c)	Horticultural Farms / Nurseries, etc.	per HP	135	425	185	475
LT-5	Industrial	Below 100 HP	per HP	140	190	660
		100 HP and above	per HP	250	300	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	190	240	
		100 HP and above	per HP	300	350	
LT-6(a)	Water Supply	Upto 67 HP	per HP	180	230	600
		For Addl. HP above 67 HP	per HP	275	325	
LT-6(b)	Public Lighting	per KW	180	700	230	750
	Public Lighting-With LED / Induction Lighting	per KW		600		650
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	70	450
		For Addl. KW above 50 KW	per KW	170	170	
LT-6(c)/HT		per kVA	200		200	
LT-7	Temporary Power Supply	per KW	200	1150	250	1200
HT-1	Water Supply	per kVA	340	625	390	600
HT-2(a)	Industrial	per kVA	340	690	390	665
	BMRCCL	per kVA	300	525	-	-
	Railway	per kVA	340	650	340	650
	Effluent Treatment Plants	per kVA	340	650	340	650
HT-2(b)	Commercial	per kVA	365	800	415	775
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.	per kVA	290	710	340	685
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.	per kVA	340	810	390	785
HT-3	Lift Irrigation - Private	per HP	150	150	200	125
HT-4	Residential Apartments / Colonies, etc.	per kVA	290	725	340	700
HT-5	Temporary Power Supply	per HP	400	1150	450	1125
HT-6	Horticultural Farms / Nurseries, etc.	per HP	150	650	200	525
HT-7	Lift Irrigation - Government	per HP	150	475	200	450

(#) Existing Tariff Charges are as approved in the Tariff Order-2024 dated 28.02.2024.

GESCOM Proposed Tariff Charges for the Control Period							
Category	Description	Fixed Charges Load Slab	Fixed Charges Billing Unit	Proposed FY2026-27		Proposed FY2027-28	
				Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)	Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	Upto 50 KW	per KW	145	590	145	590
		For Addl. KW above 50 KW	per KW	235		235	
LT-2	Private Educational Institutions / Hospitals, etc.	Upto 50 KW	per KW	230	725	230	725
		For Addl. KW above 50 KW	per KW	300		300	
LT-3(a)	Commercial	Upto 50 KW	per KW	260	800	260	800
		For Addl. KW above 50 KW	per KW	350		350	
	Commercial-Demand Based Tariff	Upto 50 KW	per KW	280		280	
		For Addl. KW above 50 KW	per KW	370		370	
LT-3(b)	Commercial- Advertisement / Hoardings, etc.		per KW	250	1050	250	1050
LT-4(a)	IP Sets with Sanctioned load 10 HP & below			50 per HP	745	50 per HP	805
LT-4(b)	IP Sets with Sanctioned load above 10 HP		per HP	185	410	185	410
LT-4(c)	Horticultural Farms / Nurseries, etc.		per HP	185	425	185	425
LT-5	Industrial	Below 100 HP	per HP	190	610	190	610
		100 HP and above	per HP	300		300	
	Industrial-Demand Based Tariff	Below 100 HP	per HP	240		240	
		100 HP and above	per HP	350		350	
LT-6(a)	Water Supply	Upto 67 HP	per HP	230	550	230	550
		For Addl. HP above 67 HP	per HP	325		325	
LT-6(b)	Public Lighting		per KW	230	700	230	700
	Public Lighting-With LED / Induction Lighting		per KW		600		600
LT-6(c)	EV Charging	Upto 50 KW	per KW	70	450	70	450
		For Addl. KW above 50 KW	per KW	170		170	
LT-6(c)/HT			per kVA	200		200	
LT-7	Temporary Power Supply		per KW	250	1150	250	1150
HT-1	Water Supply		per kVA	390	625	390	625
HT-2(a)	Industrial		per kVA	390	690	390	690
	BMRCCL		per kVA	-	-	-	-
	Railway		per kVA	340	650	340	650
	Effluent Treatment Plants		per kVA	340	650	340	650

HT-2(b)	Commercial	per kVA	415	800	415	800
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.	per kVA	340	710	340	710
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.	per kVA	390	810	390	810
HT-3	Lift Irrigation - Private	per HP	200	150	200	150
HT-4	Residential Apartments / Colonies, etc.	per kVA	340	725	340	725
HT-5	Temporary Power Supply	per HP	450	1150	450	1150
HT-6	Horticultural Farms / Nurseries, etc.	per HP	200	550	200	550
HT-7	Lift Irrigation - Government	per HP	200	475	200	475

Commission's Analysis and Decision:

As part of its tariff structure rationalization efforts, the Commission has streamlined the tariff categories LT-1, LT-2, LT-3(a), LT-5, LT-6(a) and LT-6(c) by merging its two-tier fixed charge structure into a single slab. As a result, these categories will now have a uniform single slab for both fixed and energy charges, effective as per this Tariff Order.

In the course of the tariff review, the Commission has endeavoured to progressively reduce cross-subsidization across various tariff categories, in consonance with the principles enshrined in the Tariff Policy, 2016, with the ultimate objective of achieving tariff parity with the average cost of supply.

Pursuant to the tariff review, the Commission hereby notifies its decision on the category-wise revisions to the tariff charges, as set out below:

(1) LT-1 Domestic:

The Commission has decided for reduction in energy charges by 10-paise, 10-paise per unit for FY2025-26 and 5-paise per unit for FY2027-28 and year-on-year increase in fixed charges by Rs.25/kW, Rs.5/kW, and Rs.10/kW for FY2025-26, FY2026-27, and FY2027-28, respectively, for the category.

(2) LT-2 Private Educational Institutions / Hospitals, etc.:

The Commission has decided for year on year reduction in energy charges by 50-paise, 20-paise, and 30-paise per unit and increase in fixed charges by Rs.10/kW, Rs.5/kW, and Rs.5/kW for the next three financial years FY2025-26 to FY2027-28.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).

Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
LT-2	FY2024-25 (As per TO-2024)	9.04	10.24	13.27%
	FY2025-26	8.88	9.92	11.71%
	FY2026-27	8.90	9.66	8.54%
	FY2027-28	8.99	9.32	3.67%

(3) LT-3(a) Commercial:

The Commission has decided for year on year reduction in energy charges by 100-paise, 20-paise, and 20-paise per unit and increase in fixed charges by Rs.5/kW, for the next three financial years FY2025-26 to FY2027-28.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).

Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
LT-3a	FY2024-25 (As per TO-2024)	9.04	11.13	23.12%
	FY2025-26	8.88	9.74	9.68%
	FY2026-27	8.90	9.42	5.84%
	FY2027-28	8.99	9.11	1.33%

(4) LT-3(b) Commercial-Advertisement / Hoardings etc.:

The Commission has decided for reduction in energy charges by 100-paise per unit for years FY2025-26 to FY2027-28.

(5) LT-4(b) Irrigation Pump sets with sanctioned load above 10HP:

The Commission has decided for reduction in energy charges by 10-paise per unit for the financial years FY2026-27 and FY2027-28, and year on year increase in fixed charges by Rs.5/kW, for the next three financial years FY2025-26 to FY2027-28.

(6) LT-4(c) Horticultural Farms / Nurseries, etc.:

The Commission has decided for year on year reduction in energy charges by 60-paise, 20-paise and 20-paise per unit, and increase in fixed charges by Rs.5/kW, for the next three financial years FY2025-26 to FY2027-28.

(7) LT-5 Industrial:

The Commission has decided for year on year reduction in energy charges by 160-paise, 10-paise and 10-paise per unit, and increase in fixed charges by Rs.10/kW, for the next three financial years FY2025-26 to FY2027-28.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACos).

Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
LT-5	FY2024-25 (As per TO-2024)	9.04	9.75	7.85%
	FY2025-26	8.88	9.52	7.21%
	FY2026-27	8.90	9.23	3.71%
	FY2027-28	8.99	9.03	0.44%

(8) LT-6(a) Water Supply:

No Change in the tariff charges.

(9) LT-6(b) Public Lighting:

No Change in the tariff charges.

(10) LT-6(c)/HT EV Charging stations:

No Change in the tariff charges.

(11) LT-7 Temporary Power Supply:

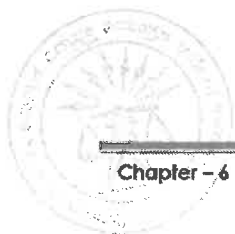
The Commission has decided for reduction in energy charges by 100-paise per unit and no change in fixed charges for the next three financial years FY2025-26 to FY2027-28.

(12) HT-1 Water Supply:

No Change in the tariff charges.

(13) HT-2(a) Industrial:

The Commission has decided for reduction in energy charges by 30-paise per unit for FY2025-26 and 10-paise per unit for FY2027-28 and increase in



fixed charges by Rs.5/kVA, for the next three financial years FY2025-26 to FY2027-28.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).

Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
HT-2a	FY2024-25 (As per TO-2024)	9.04	9.59	6.08%
	FY2025-26	8.88	9.35	5.29%
	FY2026-27	8.90	9.28	4.27%
	FY2027-28	8.99	9.16	1.89%

(14) HT-2(b) Commercial:

The Commission has decided for year on year reduction in energy charges by 205-paise, 25-paise, and 30-paise per unit and increase in fixed charges by Rs.5/kVA, for the next three financial years FY2025-26 to FY2027-28.

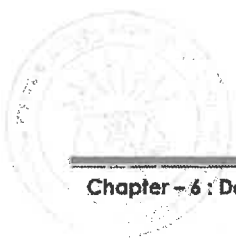
This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).

Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
HT-2b	FY2024-25 (As per TO-2024)	9.04	12.32	36.28%
	FY2025-26	8.88	9.82	10.59%
	FY2026-27	8.90	9.46	6.29%
	FY2027-28	8.99	9.12	1.45%

(15) HT-2(c)(i) Government Educational Institutions / Hospitals, etc.:

The Commission has decided for increase in fixed charges by Rs.5/kVA, for the next three financial years FY2025-26 to FY2027-28.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).



Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
HT-2ci	FY2024-25 (As per TO-2024)	9.04	9.05	0.11%
	FY2025-26	8.88	9.23	3.94%
	FY2026-27	8.90	9.16	2.92%
	FY2027-28	8.99	9.15	1.78%

(16) HT-2(c)(ii) Other Educational Institutions / Hospitals, etc.:

The Commission has decided to reduce energy charges by 90-paise per unit for FY2025-26 and 20-paise per unit for FY2026-27, while increasing fixed charges by Rs.5/kVA for the next three financial years FY2025-26 to FY2027-28.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).

Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
HT-2cii	FY2024-25 (As per TO-2024)	9.04	10.25	13.38%
	FY2025-26	8.88	9.53	7.32%
	FY2026-27	8.90	9.24	3.82%
	FY2027-28	8.99	9.20	2.34%

(17) HT-3 Lift Irrigation-Private:

No Change in the tariff charges.

(18) HT-4 Residential Apartments / Colonies, etc.:

The Commission has decided to reduce energy charges by 35-paise for FY2025-26, 25-paise, and 10-paise for FY2025-26 to FY2027-28 with reference to the existing tariff for FY2024-25, while keeping fixed charges at the FY2024-25 level.

This revision has led to the following cross-subsidization level compared to the Average Cost of Supply (ACoS).



Tariff Category	Year	Average Cost of Supply (Rs./Unit)	Average Tariff (Rs./Unit)	Cross Subsidization Level (%)
HT-4	FY2024-25 (As per TO-2024)	9.04	9.41	4.09%
	FY2025-26	8.88	8.95	0.79%
	FY2026-27	8.90	8.95	0.56%
	FY2027-28	8.99	9.02	0.33%

(19) HT-5 Temporary Power Supply:

The Commission has decided for reduction in energy charges by 100-paise per unit and no change in fixed charges for the next three financial years FY2025-26 to FY2027-28.

(20) HT-6 Horticultural Farms / Nurseries etc.:

No Change in the tariff charges.

(21) HT-7 Lift Irrigation-Government:

No Change in the tariff charges.

6.8 Revised Tariff Charges approved by the Commission for the Control Period FY2025-26 to FY2027-28:

As discussed in the foregoing paras, the Commission has determined the revised tariff charges applicable for each year of the Control Period FY2025-26 to FY2027-28, as below.

TABLE-6.3A				
Tariff Charges Approved by the Commission for the Control Period FY2025-26				
Category	Description	Fixed Charges Billing Unit	FY2025-26	
			Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	per KW	145	580
LT-2	Private Educational Institutions / Hospitals, etc.	per KW	190	675
LT-3(a)	Commercial	per KW	215	700
	Commercial-Demand Based Tariff	per KW	235	700
LT-3(b)	Commercial- Advertisement / Hoardings, etc.	per KW	200	950
LT-4(a)	IP Sets with Sanctioned load 10 HP & below		-	830
LT-4(b)	IP Sets with Sanctioned load above 10 HP	per HP	140	410

LT-4(c)	Horticultural Farms / Nurseries, etc.	per HP	140	365
LT-5	Industrial	per HP	150	450
	Industrial-Demand Based Tariff	per HP	170	450
LT-6(a)	Water Supply	per HP	180	550
LT-6(b)	Public Lighting	per KW	180	700
	Public Lighting-With LED / Induction Lighting	per KW	180	600
LT-6(c)	EV Charging	per KW	70	450
LT-6(c)/HT		per kVA	200	450
LT-7	Temporary Power Supply	per KW	200	1050
HT-1	Water Supply	per kVA	340	625
	Industrial	per kVA	345	660
HT-2(a)	BMRL	per kVA	305	510
	Railway	per kVA	345	660
	Effluent Treatment Plants	per kVA	345	635
HT-2(b)	Commercial	per kVA	370	595
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.	per kVA	295	710
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.	per kVA	350	720
HT-3	Lift Irrigation - Private	per HP	150	150
HT-4	Residential Apartments / Colonies, etc.	per kVA	290	690
HT-5	Temporary Power Supply	per HP	400	1050
HT-6	Horticultural Farms / Nurseries, etc.	per HP	150	550
HT-7	Lift Irrigation - Government	per HP	150	475

TABLE-6.3B				
Tariff Charges Approved by the Commission for FY2026-27				
Category	Description	Fixed Charges Billing Unit	FY2026-27	
			Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	per KW	150	580
LT-2	Private Educational Institutions / Hospitals, etc.	per KW	195	655
LT-3(a)	Commercial	per KW	215	680
	Commercial-Demand Based Tariff	per KW	235	680
LT-3(b)	Commercial- Advertisement / Hoardings, etc.	per KW	200	950
LT-4(a)	IP Sets with Sanctioned load 10 HP & below		-	856
LT-4(b)	IP Sets with Sanctioned load above 10 HP	per HP	145	400
LT-4(c)	Horticultural Farms / Nurseries, etc.	per HP	145	345
LT-5	Industrial	per HP	150	440
	Industrial-Demand Based Tariff	per HP	170	440
LT-6(a)	Water Supply	per HP	180	550
LT-6(b)	Public Lighting	per KW	180	700
	Public Lighting-With LED / Induction Lighting	per KW	180	600
LT-6(c)	EV Charging	per KW	70	450
LT-6(c)/HT		per kVA	200	450
LT-7	Temporary Power Supply	per KW	200	1050
HT-1	Water Supply	per kVA	340	625
	Industrial	per kVA	350	660
HT-2(a)	BMRL	per kVA	310	495
	Railway	per kVA	350	660
	Effluent Treatment Plants	per kVA	350	620
HT-2(b)	Commercial	per kVA	375	570
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.	per kVA	300	710
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.	per kVA	355	700

HT-3	Lift Irrigation - Private	per HP	150	150
HT-4	Residential Apartments / Colonies, etc.	per kVA	290	700
HT-5	Temporary Power Supply	per HP	400	1050
HT-6	Horticultural Farms / Nurseries, etc.	per HP	150	550
HT-7	Lift Irrigation - Government	per HP	150	475

TABLE-6.3C				
Tariff Charges Approved by the Commission for FY2027-28				
Category	Description	Fixed Charges Billing Unit	FY2027-28	
			Fixed Charges (In Rupees)	Energy Charges (Paise/Unit)
LT-1	Domestic	per KW	160	575
LT-2	Private Educational Institutions / Hospitals, etc.	per KW	200	625
LT-3(a)	Commercial	per KW	215	660
	Commercial-Demand Based Tariff	per KW	235	660
LT-3(b)	Commercial- Advertisement / Hoardings, etc.	per KW	200	950
LT-4(a)	IP Sets with Sanctioned load 10 HP & below		-	899
LT-4(b)	IP Sets with Sanctioned load above 10 HP	per HP	150	400
LT-4(c)	Horticultural Farms / Nurseries, etc.	per HP	150	325
LT-5	Industrial	per HP	150	430
	Industrial-Demand Based Tariff	per HP	170	430
LT-6(a)	Water Supply	per HP	180	550
LT-6(b)	Public Lighting	per KW	180	700
	Public Lighting-With LED / Induction Lighting	per KW	180	600
LT-6(c)	EV Charging	per KW	70	450
LT-6(c)/HT		per kVA	200	450
LT-7	Temporary Power Supply	per KW	200	1050
HT-1	Water Supply	per kVA	340	625
HT-2(a)	Industrial	per kVA	355	650
	BMRC	per kVA	315	485
	Railway	per kVA	355	650
	Effluent Treatment Plants	per kVA	355	610
HT-2(b)	Commercial	per kVA	380	540
HT-2(c)(i)	Government Educational Institutions / Hospitals, etc.	per kVA	305	710
HT-2(c)(ii)	Other Educational Institutions / Hospitals, etc.	per kVA	360	700
HT-3	Lift Irrigation - Private	per HP	150	150
HT-4	Residential Apartments / Colonies, etc.	per kVA	290	715
HT-5	Temporary Power Supply	per HP	400	1050
HT-6	Horticultural Farms / Nurseries, etc.	per HP	150	550
HT-7	Lift Irrigation - Government	per HP	150	475

6.9 Rural Rebate for the consumers under LT-3 and LT-5 tariff category:

As the Commission has reduced the energy charges substantially for LT-3 and LT-5 categories, rural rebate of 30 paise has been reduced to 20 paise per unit and this rebate shall now be limited to consumers residing in village panchayat areas, excluding those village panchayat areas under the jurisdiction of Urban Development Authorities.

6.10 Wheeling charges:**6.10.1 BESCOM:**

BESCOM has proposed the following wheeling charges for FY26 to FY28 stating that the methodology adopted by the Commission in its previous orders is considered:

Particular	Paise / unit		
	FY2025-26	FY2026-27	FY2027-28
HT Network	0.31 (2.83%)	0.33 (2.80%)	0.32 (2.77%)
LT Network	0.72 (6.82%)	0.76 (6.75%)	0.74 (6.68%)

NOTE: figures in brackets are applicable losses

It is observed that:

- (a) The wheeling charges is in Rs./unit whereas BESCOM has indicated the same as paise/unit. This shall be rectified.

BESCOM Reply:

BESCOM has clarified that the charges are in Rs. / unit.

- (b) As per the extant MYT Regulations, tariff for distribution business and retail supply business shall be as per segregated accounts of wheeling and retail supply business. If not the allocation has to be done as per MYT regulations. BESCOM shall confirm that separate accounts are being maintained for distribution business and retails supply business. If not allocation shall be done as per MYT Regulations.

BESCOM Reply:

BESCOM has clarified that the allocation is as per MYT Regulations.

- (c) BESCOM shall confirm that the wheeling calculation has been done as per Regulation 56 of the MYT Regulations.

BESCOM Reply:

BESCOM has clarified that the allocation is as per MYT Regulations.

6.10.2 MESCOM:

MESCOM has proposed the following wheeling charges for FY26 to FY28 stating that the methodology adopted by the Commission, in its previous orders is considered:

Paise / unit			
Particular	FY26	FY27	FY28
HT Network	0.46 (3.80%)	0.49 (3.80%)	0.51 (3.80%)
LT Network	1.07 (4.86%)	1.15 (4.74%)	1.20 (4.68%)

NOTE: figures in brackets are applicable losses

It is observed that:

- (a) The wheeling charges is in Rs...../unit whereas MESCOM has indicated the same as paise/unit. This shall be rectified.

MESCOM Reply:

Proposed Wheeling Charges are in Rs./unit. But erroneously indicated as Paise/unit.

- (b) The HT losses for the control period is retained at 3.80%. MESCOM shall furnish the reasons for the same.

MESCOM Reply:

As the variation in loss at HT level is very minimal, the actual Loss of FY 2024 is retained for FY 26 to FY28.

- (c) As per the extant MYT Regulations, tariff for distribution business and retail supply business shall be as per segregated accounts of wheeling and retail supply business. If not the allocation has to be done as per MYT regulations. MESCOM shall confirm that separate accounts are being maintained for distribution business and retails supply business. If not allocation shall be done as per MYT Regulations.

MESCOM Reply:

The segregation of ARR among distribution business and retail supply business is made as per MYT regulation for FY26 to FY28.

- (d) MESCOM shall confirm that the wheeling calculation has been done as per Regulation 56 of the MYT Regulations.

MESCOM Reply:

The wheeling charges have been done as per Regulation 56 of the MYT Regulations.

6.10.3 CESC:

CESC has proposed the following wheeling charges for FY26 to FY28 stating that the methodology specified by the Commission in its extant MYT Regulations is considered:

Particular	Paise / unit		
	FY26	FY27	FY28
HT Network	42.16 (0.50%)	44.31 (0.45%)	45.94 (0.40%)
LT Network	98.36 (8.75%)	103.38 (8.75%)	107.20 (8.75%)

NOTE: figures in brackets are applicable losses

It is observed that:

- (a) The LT losses for the control period is retained at 8.75%. CESC shall furnish the reasons for the same.

CESC reply:

LT network loss at 8.75% is conservative. It is difficult to reduce LT losses significantly and CESC is committed to reduce LT losses

- (b) CESC shall confirm that the calculation for wheeling charges has been done as per Regulation 56 of the MYT Regulations.

CESC reply:

Wheeling charges has been done as per Regulation 56 of the MYT Regulations.

6.10.4 HESCOM:

HESCOM has proposed the following wheeling charges for FY26 to FY28 stating that the allocation between HT & LT is done in the ratio of 30:70, as was being done earlier:

Particular	Paise / unit		
	FY26	FY27	FY28
HT Network	42.48 (3.99%)	44.49 (3.98%)	46.09 (3.98%)
LT Network	99.14 (8.25%)	104.04 (8.25%)	107.55 (8.24%)

NOTE: figures in brackets are applicable losses

HESCOM has proposed to apply the above wheeling charges to all OA / wheeling transactions including GEOA, for renewable energy wheeled from the State to consumer / others outside the State and for captive RE generator including solar opting for RECs. Further, for non-GEOA RE sources under non-REC route, it is submitted that the separate order issued by the Commission shall be applicable.

It also submitted that the banking charges shall be as per GEOA Regulation for projects coming under the purview of GEOA and for others as per the orders of the Commission issued from time to time.

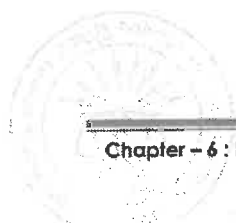
It is observed that:

- (a) HESCOM in the first paragraph has stated that the wheeling charges is based on 'Approved ARR for the distribution business'. Since, ARR is yet to be approved, HESCOM shall replace the word 'approved' by the word 'proposed'.

HESCOM Reply:

HESCOM has rectified the same.

- (b) The Commission notes that for the control period the loss level for both HT & LT is maintained almost at the same level, instead of indicating a reduction during the control period. HESCOM may consider reviewing the same.



HESCOM Reply:

Distribution loss of 12.24% is estimated for FY26 expecting reduction of 2.57% from actual loss of 14.81% in FY24. Based on approved loss of 12.25% for FY25, a reduction of 0.01% per year is proposed during the control period. Accordingly, HT & LT losses are proposed.

- (c) As per the extant MYT Regulations, tariff for distribution business and retail supply business shall be as per segregated accounts of wheeling and retail supply business. If not the allocation has to be done as per MYT regulations. HESCOM shall confirm that separate accounts is being maintained for distribution business and retails supply business. If not allocation shall be done as per MYT Regulations.

HESCOM Reply:

Allocation is done as per MYT Regulations

- (d) HESCOM shall confirm that the wheeling calculation has been done as per Regulation 56 of the MYT Regulations.

HESCOM Reply:

Wheeling calculation is done as Regulation 56 per MYT Regulations

6.10.5 GESCOM:

GESCOM has proposed the following wheeling charges for FY26 to FY28 stating that the methodology adopted by the Commission in its previous orders is considered:

Particular	Paise / unit		
	FY26	FY27	FY28
HT Network	77.86 (2.97%)	78.24 (2.94%)	80.21 (2.91%)
LT Network	179.33 (6.93%)	182.57 (6.86%)	187.16 (6.79%)

NOTE: figures in brackets are applicable losses

It is observed that:

- (a) As per the extant MYT Regulations, tariff for distribution business and retail supply business shall be as per segregated accounts of wheeling and retail supply business. If not the allocation has to be done as per MYT regulations.

MESCOM shall confirm that separate accounts are being maintained for distribution business and retails supply business. If not allocation shall be done as per MYT Regulations.

GESCOM Reply:

GESCOM has not segregated the accounts. However, allocation is done as per MYT Regulations for calculation of wheeling charges.

- (b) GESCOM shall confirm that the wheeling calculation has been done as per Regulation 56 of the MYT Regulations.

GESCOM Reply:

Done as per MYT Regulations for calculation of wheeling charges.

6.10.6 Commissions Views and decisions:

The Commission has noted the submissions made by ESCOMs regarding wheeling charges and wheeling losses. The Commission has notified the KERC (Multi Year Transmission, Distribution and Retail Supply Tariff), 2024. Regulation- 56 of the above regulations specifies the methodology for Determination of tariff for Distribution Wires Business (Wheeling Charges). In terms of the above regulations the Commission has determined the wheeling charges for control period as follows:

(i) FY2025-26:

Sl. No.	Particulars	BESCOM	MESCOM	CESC	HESCOM	GESCOM
1	Approved Distribution ARR- Rs. Crores	3711.35	963.48	1118.92	1712.18	1140.29
2	Approved Sales for ESCOM-MU	38206.95	6757.91	8906.88	14091.18	9305.82
3	Overall Wheeling charges – paise / unit (Sl. No.1 / Sl.No.2) x1000	97.14	142.57	125.62	121.51	122.54
4	HT-network wheeling charges-paise /	29.00	43.00	38.00	37.00	37.00

	unit after rounding of (30% of Sl. No.3)					
5	LT-network wheeling charges – paise / unit after rounding of (70% of Sl. NO.3)	68.00	100.00	88.00	85.00	86.00

In addition to the above, the following percentage technical losses are applicable for FY2025-26:

Loss allocation	HT	LT
BESCOM	2.83	6.02
MESCOM	3.66	4.19
CESC	0.48	6.96
HESCOM	4.70	8.14
GESCOM	2.85	4.05

(ii) FY2026-27:

Sl. No.	Particulars	BESCOM	MESCOM	CESC	HESCOM	GESCOM
1	Approved Distribution ARR- Rs. Crores	3889.98	1044.31	1204.62	1852.25	1223.76
2	Approved Sales for ESCOM-MU	40435.89	7104.18	9329.26	14560.73	9665.21
3	Overall Wheeling charges – paise / unit (Sl. No.1 / Sl.No.2) x1000	96.20	147.00	129.12	127.21	126.61
4	HT-network wheeling charges-paise / unit after rounding of (30% of Sl. No.3)	29.00	44.00	39.00	38.00	38.00
5	LT-network wheeling charges – paise / unit after rounding of (70% of Sl. NO.3)	67.00	103.00	90.00	89.00	89.00

In addition to the above, the following percentage technical losses are applicable for FY2026-27:

Loss allocation	HT	LT
BESCOM	2.76	5.86
MESCOM	3.64	4.18
CESC	0.42	6.80
HESCOM	4.33	7.54
GESCOM	2.82	3.99

(iii) FY2027-28:

Sl. No.	Particulars	BESCOM	MESCOM	CESC	HESCOM	GESCOM
1	Approved Distribution ARR-Rs. Crores	4061.02	1128.98	1287.26	1981.20	1310.73
2	Approved Sales for ESCOM-MU	42796.46	7467.82	9774.47	15050.39	10081.59
3	Overall Wheeling charges – paise / unit (Sl. No.1 / Sl.No.2) x1000	94.89	151.18	131.70	131.64	130.01
4	HT-network wheeling charges-paise / unit after rounding of (30% of Sl. No.3)	29.00	45.00	40.00	40.00	39.00
5	LT-network wheeling charges – paise / unit after rounding of (70% of Sl. NO.3)	66.00	106.00	92.00	92.00	91.00

In addition to the above, the following percentage technical losses are applicable for FY2027-28:

Loss allocation	HT	LT
BESCOM	2.68	5.70
MESCOM	3.60	4.13
CESC	0.37	6.64
HESCOM	3.99	6.92
GESCOM	2.77	3.93

NOTE: Total losses are allocated to HT, LT & Commercial loss based on energy flow diagram furnished by ESCOMs.

The actual Transmission/ wheeling charges payable will depend upon the point of injection & point of drawal, depending upon whose network is used. As such, the following transactions are envisaged:

In case where the injection and drawal is within the same ESCOM network, the wheeling charges shall be charged as determined below:

For using BESCOM's network only:

Injection point → Drawal point ↓	FY 26		FY 27		FY 28	
	HT	LT	HT	LT	HT	LT
HT	29 (2.83)	97 (8.85)	29 (2.76)	96 (8.62)	29 (2.68)	95 (8.39)
LT	97 (8.85)	68 (6.02)	96 (8.62)	67 (5.86)	95 (8.39)	66 (5.70)

Note: Figures in brackets are applicable losses

For using MESCOM's network only:

Injection point → Drawal point ↓	FY 26		FY 27		FY 28	
	HT	LT	HT	LT	HT	LT
HT	43 (3.66)	143 (7.85)	44 (3.64)	147 (7.82)	45 (3.60)	151 (7.73)
LT	143 (7.85)	100 (4.19)	147 (7.82)	103 (4.18)	151 (7.73)	106 (4.13)

Note: Figures in brackets are applicable losses

For using CESC's network only:

Injection point → Drawal point ↓	FY 26		FY 27		FY 28	
	HT	LT	HT	LT	HT	LT
HT	38 (0.48)	126 (7.44)	39 (0.42)	129 (7.22)	40 (0.37)	132 (7.01)
LT	126 (7.44)	88 (6.96)	129 (7.22)	90 (6.80)	132 (7.01)	92 (6.64)

Note: Figures in brackets are applicable losses

For using HESCOM's network only:

	FY 26		FY 27		FY 28	
Injection point →	HT	LT	HT	LT	HT	LT
Drawal point ↓						
HT	37 (4.70)	122 (12.84)	38 (4.33)	127 (11.87)	40 (3.99)	132 (10.91)
LT	122 (12.84)	85 (8.14)	127 (11.87)	89 (7.54)	132 (10.91)	92 (6.92)

Note: Figures in brackets are applicable losses

For using GESCOM's network only:

	FY 26		FY 27		FY 28	
Injection point →	HT	LT	HT	LT	HT	LT
Drawal point ↓						
HT	37 (2.85)	123 (6.90)	38 (2.82)	127 (6.81)	39 (2.77)	130 (6.70)
LT	123 (6.90)	86 (4.05)	127 (6.81)	89 (3.99)	130 (6.70)	91 (3.93)

Note: Figures in brackets are applicable losses

The wheeling charges as determined above are applicable to all the open access / wheeling transactions including RE sources which have completed initial term of WBA for using the particular ESCOM's network only, except for RE sources which have applied for OA / Wheeling prior to 13.01.2023 in case of STOA (Short Term Open Access) and 02.01.2023 in case of LTOA (Long Term Open Access) & MTOA (Medium Term Open Access) for which the charges shall be as discussed in the later paragraphs of this order.

6.10.7 Wheeling of energy [all transactions including RE sources which have completed initial term of WBA and excluding RE sources which have applied for OA / Wheeling prior to 13.01.2023 in case of STOA (Short Term Open Access) and 02.01.2023 in case of LTOA (Long Term Open Access) & MTOA (Medium Term Open Access) wheeling to consumers within the State] using transmission network and/or network of more than one licensee.

- i. If only transmission network is used [both injection and drawal at transmission network], only transmission charges including transmission losses as determined by the Commission in the KPTCL's Transmission Tariff order shall be payable to the Transmission Licensee.
- ii. If the Transmission network and the ESCOMs' network is used:

a) Injection at transmission network & drawal at HT network of ESCOM:

In addition to transmission losses and drawal, distribution licensee's HT technical losses, Transmission Charges shall be payable to the Transmission Licensee and HT network wheeling charges of drawal ESCOM shall be payable to the ESCOM where the power is drawn. Wheeling charges of the ESCOM, where the power is drawn shall be shared equally among the ESCOMs whose networks are used, if any.

b) Injection at transmission network & drawal at LT network of ESCOM:

In addition to transmission losses and drawal distribution licensee's HT & LT technical losses, Transmission Charges shall be payable to the Transmission Licensee and distribution network [LT+HT] wheeling charges of drawal ESCOM shall be payable to the ESCOM where the power is drawn. Wheeling charges of the ESCOM where the power is drawn shall be shared equally among the ESCOMs whose networks are used, if any.

c) Injection at ESCOM HT network & drawal at Transmission Network:

In addition to transmission losses and injection distribution licensee's HT technical losses, Transmission Charges shall be payable to the Transmission Licensee and HT network wheeling charges of injection ESCOM shall be payable to the ESCOM where the power is injected. Wheeling charges of the ESCOM where the power is injected shall be shared equally among the ESCOMs whose networks are used, if any.

d) Injection at ESCOM LT network & drawal at Transmission Network:

In addition to transmission losses and injection distribution licensee's HT & LT technical losses, Transmission Charges shall be payable to the Transmission Licensee and distribution network [LT+HT] wheeling charges of injection ESCOM shall be payable to the ESCOM where the power is injected. Wheeling charges of the ESCOM where the power is injected shall be shared equally among the ESCOMs whose networks are used, if any.

- e) Inter-ESCOM transactions [injection at HT or LT of one ESCOM and drawal at HT or LT of other ESCOMs]:

In such cases, in addition to the distribution losses of drawal ESCOM [both LT + HT loss irrespective of injection or drawal voltage level], distribution network charges [wheeling charges both HT+LT] of the drawal ESCOM shall be paid to the drawal ESCOM, **which is subject to outcome of the pending cases before the Hon'ble higher Courts.** Wheeling charges of the ESCOM where the power is drawn shall be shared equally with the injection ESCOM.

6.10.8 Charges for Wheeling of Energy by Renewable Energy (RE) Sources which have applied for OA / Wheeling prior to 13.01.2023 in case of STOA (Short Term Open Access) and 02.01.2023 in case of LTOA (Long Term Open Access) & MTOA (Medium Term Open Access) (Non-REC Route) to the Consumers in the State.

The separate orders already issued by the Commission from time to time in the matter of wheeling and banking charges for such RE sources (Non-REC route) including solar power projects wheeling energy to consumers within the State shall be applicable.

6.10.9 Charges for Wheeling Energy by RE Sources which have applied for OA / Wheeling prior to 13.01.2023 in case of STOA (Short Term Open Access) and 02.01.2023 in case of LTOA (Long Term Open Access) & MTOA (Medium Term Open Access) Wheeling Energy from the State to a Consumer/Others Outside the State and for those opted for Renewable Energy Certificate [REC]:

In case the renewable energy is wheeled from the State to a consumer or others outside the State, the normal wheeling charges as determined in 6.10.6 and 6.10.7 above of this Order shall be applicable. For Captive RE generators including solar power projects opting for RECs, the wheeling charges as specified in the separate Orders already issued by the Commission from time to time shall be applicable.

6.11 Banking Charges for RE sources: Banking Charges as specified in the separate Regulations / Orders issued by the Commission from time to time, shall be applicable.

6.12 Cross Subsidy Surcharge (CSS):**6.12.1 BESCOM:**

BESCOM referring to the electricity amendment rules dated 29.12.2022, has stated that as per the above the CSS shall not exceed 20% of average cost of supply, which is not adopted by the Commission. Therefore, it is stated that CSS is computed as per amended KERC OA Regulations dated 15.12.2017 and accordingly has computed the CSS for the control period as follows:

Tariff Category	BESCOM: FY2025-26			BESCOM: FY2026-27		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	3.85	-44.66	NA	-10.96	-60.90	NA
HT-2a	191.00	167.34	NA	191.60	153.10	NA
HT-2b	244.40	244.40	NA	244.40	244.40	NA
HT-2c (i)	201.80	201.80	NA	198.00	185.10	NA
HT-2c (ii)	243.60	243.60	NA	208.20	208.20	NA
HT-3	-500.15	-548.66	NA	-511.96	-561.90	NA
HT-4	190.80	166.34	NA	185.04	135.10	NA
HT-5	524.80	524.80	NA	501.40	501.40	NA
HT-6	-739.15	-787.66	NA	-754.96	-804.90	NA
HT-7	40.85	-7.66	NA	-118.96	-168.90	NA
LT-1	NA	NA	15.71	NA	NA	6.17
LT-2	NA	NA	142.71	NA	NA	121.17
LT-3a	NA	NA	183.71	NA	NA	142.17
LT-3b	NA	NA	951.80	NA	NA	919.00
LT-4a	NA	NA	-245.29	NA	NA	-250.83
LT-4b	NA	NA	313.40	NA	NA	318.40
LT-4c	NA	NA	-851.29	NA	NA	73.17
LT-5	NA	NA	199.71	NA	NA	157.17
LT-6a	NA	NA	-23.29	NA	NA	-48.83
LT-6b	NA	NA	140.71	NA	NA	119.17
LT-6c	NA	NA	-424.29	NA	NA	-454.83
LT-7	NA	NA	873.20	NA	NA	888.60

Tariff Category	BESCOM: FY2027-28		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	-0.95	-48.86	NA
HT-2a	194.00	184.14	NA
HT-2b	245.20	245.20	NA
HT-2c (i)	200.60	200.60	NA

HT-2c (ii)	209.40	209.40	NA
HT-3	-488.95	-536.86	NA
HT-4	196.40	196.14	NA
HT-5	472.80	472.80	NA
HT-6	-737.95	-785.86	NA
HT-7	-67.95	-115.86	NA
LT-1	NA	NA	58.28
LT-2	NA	NA	143.28
LT-3a	NA	NA	149.28
LT-3b	NA	NA	845.80
LT-4a	NA	NA	-211.72
LT-4b	NA	NA	313.40
LT-4c	NA	NA	55.28
LT-5	NA	NA	177.28
LT-6a	NA	NA	-21.72
LT-6b	NA	NA	144.28
LT-6c	NA	NA	-434.72
LT-7	NA	NA	912.20

The Commission had noted that CSS cannot be negative. BESCOM has considered CSS as zero wherever CSS is found to be negative and has furnished revised table.

6.12.2 MESCOM:

MESCOM has submitted that CSS is computed as per the tariff policy dated 28.01.2016 and accordingly, has computed the CSS for the control period as follows:

Tariff Category	MESCOM: FY2025-26			MESCOM: FY2026-27		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	1.48	1.48	NA	1.58	1.58	NA
HT-2a	0.25	0.25	NA	0.85	0.85	NA
HT-2b	2.21	2.21	NA	2.11	2.11	NA
HT-2c (i)	0.93	0.93	NA	2.15	2.15	NA
HT-2c (ii)	2.06	2.06	NA	2.36	2.36	NA
HT-3	0.00	0.00	NA	0.00	0.00	NA
HT-4	0.68	0.68	NA	1.39	1.39	NA
HT-5	2.93	2.93	NA	3.03	3.03	NA
HT-6	1.07	1.07	NA	1.37	1.37	NA
HT-7	2.19	2.19	NA	1.85	1.85	NA
LT-1	NA	NA	1.85	NA	NA	1.79
LT-2	NA	NA	0.73	NA	NA	1.40
LT-3a	NA	NA	1.52	NA	NA	1.59

LT-3b	NA	NA	3.19	NA	NA	3.66
LT-4a	NA	NA	1.61	NA	NA	1.44
LT-4b	NA	NA	3.12	NA	NA	3.22
LT-4c	NA	NA	2.82	NA	NA	2.92
LT-5	NA	NA	1.54	NA	NA	1.42
LT-6a	NA	NA	1.47	NA	NA	1.46
LT-6b	NA	NA	1.77	NA	NA	1.77
LT-6c	NA	NA	1.32	NA	NA	1.12
LT-7	NA	NA	4.40	NA	NA	4.24

Tariff Category	MESCOM: FY2027-28		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	1.57	1.57	NA
HT-2a	0.58	0.58	NA
HT-2b	2.17	2.17	NA
HT-2c (i)	2.15	2.15	NA
HT-2c (ii)	2.36	2.36	NA
HT-3	0.00	0.00	NA
HT-4	1.14	1.14	NA
HT-5	3.03	3.03	NA
HT-6	1.20	1.20	NA
HT-7	1.52	1.52	NA
LT-1	NA	NA	1.82
LT-2	NA	NA	1.10
LT-3a	NA	NA	1.41
LT-3b	NA	NA	3.95
LT-4a	NA	NA	1.54
LT-4b	NA	NA	3.22
LT-4c	NA	NA	2.93
LT-5	NA	NA	0.66
LT-6a	NA	NA	1.45
LT-6b	NA	NA	1.78
LT-6c	NA	NA	1.12
LT-7	NA	NA	4.27

The Commission had noted that MESCOM has computed the same voltage-wise cost of supply for 66kv & above and for HT. The cost of supply for 66kv & above and for HT cannot be the same. Accordingly, the cost of supply for 66kv & above and for HT and the CSS shall be revised. MESCOM in its replies has submitted the revised statement of CSS for 66kv & above and for HT level and also for LT level.

6.12.3 CESC:

CESC has submitted that CSS is computed as per the GoI tariff policy and accordingly, has computed the CSS for the control period as follows:

Tariff Category	CESC: FY2025-26			CESC: FY2026-27		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	86.65	0.00	NA	113.32	0.00	NA
HT-2a	192.29	179.92	NA	198.78	198.78	NA
HT-2b	224.18	224.18	NA	228.21	228.21	NA
HT-2c (i)	191.16	174.27	NA	196.74	190.30	NA
HT-2c (ii)	222.29	222.29	NA	227.71	227.71	NA
HT-3	0.00	0.00	NA	0.00	0.00	NA
HT-4	218.47	218.47	NA	228.94	228.94	NA
HT-5	534.83	534.83	NA	535.72	535.72	NA
HT-6	83.27	0.00	NA	117.78	0.00	NA
HT-7	162.57	31.31	NA	173.03	71.75	NA
LT-1	NA	NA	0.00	NA	NA	0.00
LT-2	NA	NA	91.42	NA	NA	51.89
LT-3a	NA	NA	107.05	NA	NA	68.89
LT-3b	NA	NA	335.95	NA	NA	338.18
LT-4a	NA	NA	0.00	NA	NA	0.00
LT-4b	NA	NA	292.38	NA	NA	295.64
LT-4c	NA	NA	0.00	NA	NA	0.00
LT-5	NA	NA	245.97	NA	NA	237.31
LT-6a	NA	NA	0.00	NA	NA	0.00
LT-6b	NA	NA	0.00	NA	NA	0.00
LT-6c	NA	NA	0.00	NA	NA	0.00
LT-7	NA	NA	803.53	NA	NA	799.16

Tariff Category	CESC: FY2027-28		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	105.46	0.00	NA
HT-2a	200.31	188.29	NA
HT-2b	227.37	227.37	NA
HT-2c (i)	197.29	173.17	NA
HT-2c (ii)	228.04	228.04	NA
HT-3	0.00	0.00	NA
HT-4	234.31	234.31	NA
HT-5	528.65	528.65	NA
HT-6	107.16	0.00	NA
HT-7	178.99	81.67	NA
LT-1	NA	NA	0.00

LT-2	NA	NA	37.15
LT-3a	NA	NA	54.16
LT-3b	NA	NA	340.18
LT-4a	NA	NA	0.00
LT-4b	NA	NA	297.64
LT-4c	NA	NA	0.00
LT-5	NA	NA	222.58
LT-6a	NA	NA	-315.57
LT-6b	NA	NA	0.00
LT-6c	NA	NA	0.00
LT-7	NA	NA	801.16

- i. The Commission notes that for LT6a negative CSS is proposed. Wherever the CSS is negative, CESC shall make it zero.

CSS in its reply has made the CSS zero for LT 6a.

- ii. CESC shall furnish the details of computation to arrive at cost of supply at 66kV & above, at HT & LT voltage levels.

CSS in its reply has submitted the computation.

6.12.4 HESCOM:

HESCOM referring to the electricity amendment rules dated 29.12.2022, has stated that as per the above the CSS shall not exceed 20% of average cost of supply, which is not adopted by the Commission. Therefore, it is stated that CSS is computed as per amended KERC OA Regulations dated 15.12.2017 and accordingly has computed the CSS for the control period as follows:

Tariff Category	HESCOM: FY2025-26			HESCOM: FY2026-27		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	24.07	0.00	NA	38.95	11.61	NA
HT-2a	110.45	83.65	NA	131.87	104.53	NA
HT-2b	210.37	190.95	NA	217.77	206.01	NA
HT-2c (i)	210.75	192.83	NA	221.60	221.60	NA
HT-2c (ii)	223.01	223.01	NA	232.48	232.48	NA
HT-3	0.00	0.00	NA	0.00	0.00	NA
HT-4	76.66	49.86	NA	89.79	62.45	NA
HT-5	286.44	286.44	NA	282.67	282.67	NA
HT-6	576.58	576.58	NA	576.58	576.58	NA
HT-7	215.23	215.23	NA	241.86	241.86	NA

LT-1	NA	NA	72.36	NA	NA	134.12
LT-2	NA	NA	20.86	NA	NA	34.38
LT-3a	NA	NA	215.32	NA	NA	240.34
LT-3b	NA	NA	215.32	NA	NA	240.34
LT-4a	NA	NA	0.00	NA	NA	0.00
LT-4b	NA	NA	0.00	NA	NA	0.00
LT-4c	NA	NA	0.00	NA	NA	0.00
LT-5	NA	NA	256.82	NA	NA	282.51
LT-6a	NA	NA	46.28	NA	NA	79.58
LT-6b	NA	NA	176.84	NA	NA	237.85
LT-6c	NA	NA	0.00	NA	NA	0.00
LT-7	NA	NA	331.03	NA	NA	349.74

Tariff Category	HESCOM: FY2027-28		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	33.42	5.81	NA
HT-2a	129.88	102.28	NA
HT-2b	219.21	200.65	NA
HT-2c (i)	224.85	224.85	NA
HT-2c (ii)	235.25	235.25	NA
HT-3	0.00	0.00	NA
HT-4	83.13	55.53	NA
HT-5	275.15	275.15	NA
HT-6	576.58	576.58	NA
HT-7	253.24	253.24	NA
LT-1	NA	NA	138.37
LT-2	NA	NA	19.45
LT-3a	NA	NA	234.56
LT-3b	NA	NA	234.56
LT-4a	NA	NA	0.00
LT-4b	NA	NA	0.00
LT-4c	NA	NA	0.00
LT-5	NA	NA	296.11
LT-6a	NA	NA	67.36
LT-6b	NA	NA	245.51
LT-6c	NA	NA	0.00
LT-7	NA	NA	356.99

HESCOM was directed to furnish the details of computation to arrive at cost of supply at 66kV & above at HT & LT voltage levels.

HESCOM has furnished the details in its replies.

6.12.5 GESCOM:

GESCOM has submitted that CSS is computed as per the tariff policy dated 28.01.2016 and accordingly, has computed the CSS for the control period as follows:

Tariff Category	GESCOM: FY2025-26		GESCOM: FY2026-27	
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit
HT-1	0.00	0.00	0.00	0.00
HT-2a	167.00	152.00	197.00	181.00
HT-2b	234.00	234.00	235.00	235.00
HT-2c (i)	213.40	213.40	211.80	211.80
HT-2c (ii)	51.00	36.00	57.00	41.00
HT-3	322.60	322.60	330.60	330.60
HT-4	223.40	223.40	234.80	234.80
HT-5	1063.60	1063.60	1245.00	1245.00
HT-6	161.00	146.00	199.00	183.00
HT-7	0.00	0.00	0.00	0.00

Tariff Category	GESCOM: FY2027-28	
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit
HT-1	0.00	0.00
HT-2a	180.00	163.00
HT-2b	231.60	231.60
HT-2c (i)	171.00	154.00
HT-2c (ii)	19.00	2.00
HT-3	333.60	333.60
HT-4	240.00	240.00
HT-5	1427.40	1427.40
HT-6	193.00	176.00
HT-7	0.00	0.00

The Commission observed that GESCOM has not computed the CSS for LT categories. The same shall be furnished.

The details of computation of average cost of supply at different voltage levels shall be furnished.

GESCOM has furnished the same in its replies.

6.12.6 Commissions Views and decisions:

The Commission has noted the replies furnished by the ESCOMs. The Commission has issued Karnataka Electricity Regulatory Commission (Terms and Conditions for Open Access) Regulations, 2025. The above regulations specify the methodology for Determination of CSS, **which shall prevail over MYT Regulations as far as CSS is concerned. The MYT Regulations shall be suitably amended to be consistent with the above Regulations as far as CSS is concerned.** In terms of the above regulations the Commission has determined common CSS for all the ESCOMs for the control period as follows:

Tariff Category	Approved for FY2025-26			Approved for FY2026-27		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	112	60	-	107	55	-
HT-2a	187	187	-	186	186	-
HT-2b	196	197	-	189	189	-
HT-2c (i)	185	185	-	183	183	-
HT-2c (ii)	191	191	-	185	185	-
HT-3	0	0	-	0	0	-
HT-4	179	179	-	179	179	-
HT-5	332	332	-	349	349	-
HT-6	204	204	-	204	204	-
HT-7	173	173	-	173	173	-
LT-1	-	-	83	-	-	83
LT-2	-	-	188	-	-	159
LT-3a	-	-	170	-	-	135
LT-3b	-	-	306	-	-	305
LT-4a	-	-	26	-	-	49
LT-4b	-	-	113	-	-	107
LT-4c	-	-	194	-	-	185
LT-5	-	-	148	-	-	116
LT-6a	-	-	0	-	-	0
LT-6b	-	-	0	-	-	0
LT-6c	-	-	0	-	-	0
LT-7	-	-	321	-	-	319

Tariff Category	Approved for FY2027-28		
	CSS @ 66kV & Above Ps./Unit	CSS @ HT level Ps./Unit	CSS @ LT level Ps./Unit
HT-1	100	49	-
HT-2a	183	183	-
HT-2b	182	182	-
HT-2c (i)	183	183	-
HT-2c (ii)	184	184	-
HT-3	0	0	-
HT-4	180	180	-
HT-5	356	356	-
HT-6	202	202	-
HT-7	176	176	-
LT-1	-	-	86
LT-2	-	-	119
LT-3a	-	-	98
LT-3b	-	-	306
LT-4a	-	-	86
LT-4b	-	-	108
LT-4c	-	-	174
LT-5	-	-	90
LT-6a	-	-	0
LT-6b	-	-	0
LT-6c	-	-	0
LT-7	-	-	319

6.13 Additional Surcharge:

6.13.1 BESCOM:

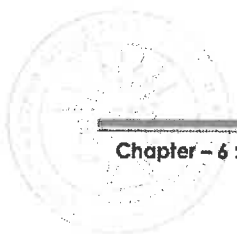
Based on the methodology adopted by the Commission in its order dated 17.11.2023, BESCOM has proposed the following additional surcharge for the control period:

Sl. No.	Particulars	FY26	FY27	FY28
1	Total fixed cost as per existing Tariff for FY 2026 in Crores	19518.98	20686.83	21876.20
2	Fixed cost recovered through Demand Charges in Crores	8436.47	8753.52	9158.49
3	Balance fixed cost embedded in energy charges in Crores	11082.51	11933.31	12717.71
4	Total energy sales by BESCOM to its consumers in MU	38261.06	40490.50	42851.11
5	FC/unit embedded in energy charges in Rs./unit	2.90	2.95	2.97

6.17 Summary of the Tariff Order:

The following is summary of the Tariff Order 2025:

- (a) The Commission has approved the total ARR of all the ESCOMs of Rs.68,639.79 Crores for FY2025-26, Rs.72,201.07 Crores for FY2026-27 and Rs.76,530.04 Crores for FY2027-28, with the net revenue deficit of Rs.1090.88 Crores, Rs.1313.92 Crores and Rs.1879.69 Crores for the respective years. This is against ESCOM's proposed total ARR of Rs.74,417.71 Crores, Rs.78,698.22 Crores and Rs.84,122.98 Crores for FY2025-26, FY2026-27 and FY2027-28, respectively.
- (b) ESCOMs, in their tariff application dated 30.11.2024 have proposed an average increase in the tariff by of 67-paise/unit for FY2025-26, 79-paise/unit for FY2026-27 and 96-paise/unit for FY2027-28 with reference to the existing tariff charges which was approved for FY2024-25 in Tariff Order-2024, resulting in average year on year increase in retail supply tariff by about 7%. The Commission has decided to reduce the cross subsidization across the tariff categories and increase the CDT to IP sets.
- (c) With reduction of cross subsidies to Industrial and Commercial, consumers under both LT and HT consumer categories, there is substantial reduction in the tariff ranging between 10-paise to 300-paise per unit payable by these consumers.
- (d) **Continuing the process of rationalization of tariff, the Commission has eliminated the sanctioned load slabs previously used to charge differential fixed charges based on the sanctioned load for certain LT categories. Thus, the consumers will have only one slab for payment of both fixed / demand charges and energy charges.**
- (e) The Commission, in order to promote the use of eco-friendly Electric Motor Vehicle in the State in line with the Policy of the GoI / GoK, has continued the reduced energy charges of Rs.4.50 per unit, to the Electric Vehicle Charging Stations including the Electric Vehicle battery swapping Stations under LT-6 tariff category, without increasing the fixed / demand charges.



- (f) **The Commission has decided to allow a rebate of Rs.25/- per KW to the LT domestic installation having sanctioned load upto 10 KW. This rebate shall be capped equal to the installed capacity of the SRTPV system, with a maximum installed capacity of 10 kW.**
- (g) In order to encourage sale of surplus energy, the Commission has continued the "Discounted Energy Rate Scheme" at the rate of Rs.5.00 per unit for the HT2(a), (b) and (c) categories and LT industrial and LT Commercial consumers (having sanctioned load of 50 KW and above) for usage of power beyond the base consumption, until further order.
- (h) The Commission has decided to continue Green tariff of additional 50 paise per unit over and above the normal tariff at their option or the tariff as may be determined by the Commission from time to time, for HT industries and HT commercial consumers to promote purchase of renewable energy from ESCOMs.
- (i) **The Commission has issued Directive for compensating the HT industrial consumers for power outages beyond a specified limit, in the form of reduction in demand charges.**
- (j) As per directive issued to the ESCOMs, the Commission, would continue to impose penalty up to Rupees one lakh per sub-division on ESCOMs, if the field officers do not conduct Consumer Interaction meetings, at least once in three months and such penalty would be payable by the concerned officers of the ESCOM.
- (k) **The Commission has decided to rationalise the retail supply tariff by adjusting the cross subsidization across the tariff categories, giving substantial relief to HT & LT commercial installations, in the revised retail supply tariff effective from the 1st meter reading date falling on or after 1st April, 2025, 1st April, 2026 and 1st April, 2027 for FY2025-26, FY2026-27 and FY2027-28 respectively and would remain in force until further orders.**



ORDER

1. In exercise of the powers conferred on the Commission under Sections 62 and 64 and other enabling provisions of the Electricity Act, 2003, the Commission hereby approves the Annual Revenue Requirement as per Annual Performance Review for FY2023-24, Annual Revenue Requirement for the Control Period FY2025-26 to FY2027-28 and determines and notifies the retail supply tariff of ESCOMs for the Control Period FY2025-26 to FY2027-28 as approved in this Order.
2. The Multi-Year retail supply tariff determined in this Order shall come into effect from 1st April-2025 for FY2025-26, 1st April-2026 for FY2026-27 and 1st April-2027 for FY2027-28 and would remain in force until further orders.
3. This Order is signed and issued by the Karnataka Electricity Regulatory Commission at Bengaluru on this day, the 27th day of March, 2025.

(P. Ravi Kumar)
Chairman

(H.K. Jagadeesh)
Member (Legal)

(Jawaid Akhtar)
Member

CERTIFIED COPY

[Signature]
16/4/25
STAFF SECRETARY

Karnataka Electricity Regulatory Commission, Bangalore	
a) Copy supplied on	08.04.2025
b) Date of receipt of original copy	16.04.2025
c) Date on which copy is received	16.04.2025
d) Date of receipt of copy to be kept	16.04.2025
e) Date on which the application is required for	16.04.2025
f) Date on which copy is deleted	16.04.2025
<i>[Signature]</i> 16/4/25 Signature & Designation	

APPENDIX

COMMISSION'S DIRECTIVES AND COMPLIANCE BY THE ESCOMs

The Commission, in its Tariff Order dated 28th February, 2024 and the earlier Tariff Orders, has issued several Directives. The Commission has been reviewing compliance with these Directives on a regular basis. In the present proceedings also, the Commission has reviewed the compliance to the Directives. The Commission decides not to pursue few of the Directives which were dropped in the earlier Tariff Order as they are routine functions and the ESCOMs are expected to attend to them. Despite the efforts made by the ESCOMs to adhere to the directives issued by the Commission, the progress observed is not entirely satisfactory. The ESCOMs must intensify their endeavours to implement the directives to the desired level.

NEW DIRECTIVE

- 1) **Reduction in demand charges to HT Industrial consumers in the cases of power outages beyond the specified limits in a month:**

During the tariff hearings, several consumer groups, in particular the industrial consumers have expressed concerns about the frequent power outages, resulting in significant financial losses to them.

Despite the ESCOMs incurring significant capital expenditures year on year, which are passed on to consumers through tariff, the ESCOMs have not demonstrated adequate commitment/ concern for enhancing consumer services to a satisfactory level. The Commission has also notified KERC (Rights of Consumers Relating to Supply of Electricity, Standards of Performance (SoP) and allied matters) Regulations, 2022. These regulations also require establishment of an automatic payment of compensation mechanism for failure to comply with the SoPs, by the ESCOMs.

Sl. No.	NAME OF THE GENERATING STATION	GESCOM		Approved Power Purchase Cost for FY			Annexure-6(c)	
		Energy Allocation %	Energy Procurement for Sale	Capacity Charges	Per unit Variable Charges	Variable Charges	TOTAL	Per unit TOTAL
			(MU)	(Rs.in Cr.)	(Rs./Unit)	(Rs.in Cr.)	(Rs.in Cr.)	(Rs./Unit)
G.								
1	Co-generation		80.34	-	6.01	48.28	48.28	6.01
2	Mini H.del		71.91	-	3.19	22.94	22.94	3.19
3	Wind Mill		1,474.62	-	3.93	679.53	679.53	3.93
4	Wind-KPCL		-	-	-	-	-	-
5	Solar-Existing		1,130.61	-	4.56	515.51	515.51	4.56
6	Solar-New		-	-	-	-	-	-
7	Solar-SRTPV		235.33	-	3.17	74.60	74.60	3.17
8	Solar-KPCL		12.47	-	4.05	5.05	5.05	4.05
9	KUSUM C		-	-	-	-	-	-
10	Biomass-Existing		-	-	-	-	-	-
11	Biomass-New		-	-	-	-	-	-
			-	-	-	-	-	-
	Sub Total G:		3,005.18	-	4.15	1,245.91	1,245.91	4.15
H.								
1	GNA Charges		-	294.11	-	-	294.11	-
2	POSOCO Charges		-	0.62	-	-	0.62	-
3	KPTCL Transmission Charges		-	877.35	-	-	877.35	-
4	SLDC Charges		-	7.04	-	-	7.04	-
	Sub Total H:		-	1,179.12	-	-	1,179.12	-
	GRAND TOTAL:		11,331.55	2,377.68	4.07	4,615.19	6,992.87	6.17

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	As per Retail Supply Tariff Approved by the Commission										Average Tariff (Rs./Unit)		
		Revenue (Rs. in Crores)												
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2027-28
LT-1	Domestic	10,853.48	11,598.91	12,395.85	9,452.74	10,155.98	10,976.03	8.71	8.76	8.76	8.71	8.76	8.76	8.85
LT-2	Pvt. Educational Institutions and Hospitals, etc.	62.30	63.31	64.33	63.77	63.85	63.38	10.24	10.24	10.09	10.24	10.09	9.85	9.85
LT-3a	Commercial	3,556.99	3,842.16	4,150.19	3,410.01	3,559.82	3,712.97	9.59	9.27	9.27	9.59	9.27	8.95	8.95
LT-3b	Commercial- Advertisement and Hoardings	2.29	2.47	2.67	3.62	3.79	4.01	15.81	15.34	15.02	15.81	15.34	15.02	15.02
LT-4(a)	Irrigation Pump Sets <=10 HP	7,652.94	7,762.24	7,871.54	6,351.94	6,644.48	7,076.51	8.30	8.56	8.99	8.30	8.56	8.99	8.99
LT-4(b)	Irrigation Pump Sets >10 HP	1.01	1.01	1.01	1.88	1.92	1.97	18.61	19.01	19.50	18.61	19.01	19.50	19.50
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	8.98	9.70	10.47	8.44	8.95	7.36	7.17	7.16	7.03	7.17	7.16	7.03	7.03
LT-5	Industrial	1,694.70	1,790.69	1,892.12	1,435.28	1,466.85	1,513.79	8.47	8.49	8.00	8.47	8.49	8.00	8.00
LT-6(a)	Water Supply	1,745.82	1,829.70	1,917.61	1,386.11	1,438.27	1,493.44	7.94	7.86	7.79	7.94	7.86	7.79	7.79
LT-6(b)	Public Lighting	761.57	810.37	862.30	594.53	630.57	669.28	7.81	7.78	7.76	7.81	7.78	7.76	7.76
LT-6(c)	EV Charging Stations	334.15	601.22	668.29	152.52	228.40	304.80	4.56	4.56	4.56	4.56	4.56	4.56	4.56
LT-7	Temporary Power Supply	278.00	292.37	307.48	477.68	503.08	529.77	17.18	17.21	17.23	17.18	17.21	17.23	17.23
LT-Total		26,952.23	28,504.15	30,143.56	23,336.52	24,703.94	26,352.31	8.66	8.67	8.74	8.66	8.67	8.74	8.74
HT-1	Water Supply & Sewerage pumping	892.07	915.80	940.17	652.28	665.80	681.32	7.31	7.27	7.25	7.31	7.27	7.25	7.25
HT-2(a)	Industrial	6,178.18	6,595.71	7,041.45	5,691.52	6,016.73	6,326.39	9.20	9.12	8.98	9.20	9.12	8.98	8.98
HT-2(b)	Commercial	3,178.69	3,343.86	3,517.59	3,168.41	3,205.93	3,248.44	9.97	9.59	9.23	9.97	9.59	9.23	9.23
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	208.58	222.81	238.00	181.91	193.13	205.60	8.72	8.67	8.64	8.72	8.67	8.64	8.64
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	283.99	303.38	324.06	268.61	278.43	296.96	9.46	9.18	9.13	9.46	9.18	9.13	9.13
HT-3	Lift Irrigation consumers-Private	44.92	44.92	44.92	10.32	10.32	10.32	2.30	2.30	2.30	2.30	2.30	2.30	2.30
HT-4	Residential Apartments	129.52	140.86	153.18	118.68	126.26	137.94	9.01	8.96	9.01	9.01	8.96	9.01	9.01
HT-5	Temporary Power Supply	190.77	216.43	245.53	341.90	405.52	465.57	17.92	18.74	18.96	17.92	18.74	18.96	18.96
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	-	-	-	-	-	-	-	-	-	-	-	-	-
HT-7	Lift Irrigation consumers - Government	148.00	148.00	148.00	90.99	90.99	90.99	6.15	6.15	6.15	6.15	6.15	6.15	6.15
HT-Total		11,254.72	11,931.74	12,652.90	10,512.80	10,993.11	11,462.53	9.34	9.21	9.06	9.34	9.21	9.06	9.06
	SEZs / Society	-	-	-	-	-	-	-	-	-	-	-	-	-
	Auxiliary	-	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	241.03	241.03	241.03	-	-	-	-	-	-	-
	GRAND TOTAL	38,206.95	40,436.89	42,796.46	34,096.15	35,938.08	38,056.87	8.92	8.89	8.89	8.92	8.89	8.89	8.89

ANNEXURE-7(a)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	Level of Cross Subsidy w.r.t. ACoS					Level of Cross Subsidy w.r.t. LT&HT Voltage					Level of Cross Subsidy w.r.t. EHT Voltage				
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28
LT-1	Domestic	-2.35%	-1.46%	-0.45%	-4.81%	-3.84%	-2.85%	-4.81%	-3.84%	-2.85%	-4.81%	-3.84%	-2.85%	-4.81%	-3.84%	-2.85%
LT-2	Pvt. Educational Institutions and Hospitals, etc.	14.80%	13.50%	10.80%	11.91%	10.76%	8.12%	11.91%	10.76%	8.12%	11.91%	10.76%	8.12%	11.91%	10.76%	8.12%
LT-3a	Commercial	7.51%	4.27%	0.67%	4.81%	1.76%	-1.76%	4.81%	1.76%	-1.76%	4.81%	1.76%	-1.76%	4.81%	1.76%	-1.76%
LT-3b	Commercial- Advertisement and Hoardings	77.24%	72.55%	68.95%	72.79%	68.39%	64.87%	72.79%	68.39%	64.87%	72.79%	68.39%	64.87%	72.79%	68.39%	64.87%
LT-4(a)	Irrigation Pump Sets <=10 HP	-6.96%	-3.71%	1.12%	-9.29%	-6.04%	-1.32%	-9.29%	-6.04%	-1.32%	-9.29%	-6.04%	-1.32%	-9.29%	-6.04%	-1.32%
LT-4(b)	Irrigation Pump Sets >10 HP	108.63%	113.84%	119.35%	103.39%	108.67%	114.05%	103.39%	108.67%	114.05%	103.39%	108.67%	114.05%	103.39%	108.67%	114.05%
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	-19.62%	-19.46%	-20.92%	-21.64%	-21.41%	-22.83%	-21.64%	-21.41%	-22.83%	-21.64%	-21.41%	-22.83%	-21.64%	-21.41%	-22.83%
LT-5	Industrial	-5.04%	-7.87%	-10.01%	-7.43%	-10.10%	-12.18%	-7.43%	-10.10%	-12.18%	-7.43%	-10.10%	-12.18%	-7.43%	-10.10%	-12.18%
LT-6(a)	Water Supply	-10.99%	-11.59%	-12.37%	-13.22%	-13.72%	-14.49%	-13.22%	-13.72%	-14.49%	-13.22%	-13.72%	-14.49%	-13.22%	-13.72%	-14.49%
LT-6(b)	Public Lighting	-12.44%	-12.49%	-12.71%	-14.64%	-14.60%	-14.82%	-14.64%	-14.60%	-14.82%	-14.64%	-14.60%	-14.82%	-14.64%	-14.60%	-14.82%
LT-6(c)	EV Charging Stations	-48.88%	-48.71%	-48.71%	-50.16%	-49.95%	-49.95%	-50.16%	-49.95%	-49.95%	-50.16%	-49.95%	-49.95%	-50.16%	-49.95%	-49.95%
LT-7	Temporary Power Supply	92.60%	93.59%	93.81%	87.76%	88.91%	89.13%	87.76%	88.91%	89.13%	87.76%	88.91%	89.13%	87.76%	88.91%	89.13%
LT-Total		-2.91%	-2.47%	-1.69%	-5.36%	-4.83%	-4.06%	-5.36%	-4.83%	-4.06%	-5.36%	-4.83%	-4.06%	-5.36%	-4.83%	-4.06%
HT-1	Water Supply & Sewerage pumping	-18.05%	-18.22%	-18.45%	-13.08%	-13.35%	-13.59%	-13.08%	-13.35%	-13.59%	-13.08%	-13.35%	-13.59%	-13.08%	-13.35%	-13.59%
HT-2(a)	Industrial	3.14%	2.59%	1.01%	9.39%	8.70%	6.90%	9.39%	8.70%	6.90%	9.39%	8.70%	6.90%	9.39%	8.70%	6.90%
HT-2(b)	Commercial	11.77%	7.87%	3.82%	18.55%	14.30%	9.88%	18.55%	14.30%	9.88%	18.55%	14.30%	9.88%	18.55%	14.30%	9.88%
HT-2(c(i))	Govt. Educational Institutions and Hospitals, etc.	-2.24%	-2.47%	-2.81%	3.69%	3.34%	2.86%	3.69%	3.34%	2.86%	3.69%	3.34%	2.86%	3.69%	3.34%	2.86%
HT-2(c(ii))	Pvt. Educational Institutions and Hospitals, etc.	6.05%	3.26%	2.70%	12.49%	9.42%	8.69%	12.49%	9.42%	8.69%	12.49%	9.42%	8.69%	12.49%	9.42%	8.69%
HT-3	Lift Irrigation consumers	-74.22%	-74.13%	-74.13%	-72.65%	-72.59%	-72.52%	-72.65%	-72.59%	-72.52%	-72.65%	-72.59%	-72.52%	-72.65%	-72.59%	-72.52%
HT-4	Residential Apartments	1.01%	0.79%	1.35%	7.13%	6.79%	7.26%	7.13%	6.79%	7.26%	7.13%	6.79%	7.26%	7.13%	6.79%	7.26%
HT-5	Temporary Power Supply	100.90%	110.80%	113.27%	113.08%	123.36%	125.71%	113.08%	123.36%	125.71%	113.08%	123.36%	125.71%	113.08%	123.36%	125.71%
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HT-7	Lift Irrigation consumers - Government	-31.05%	-30.82%	-30.82%	-26.87%	-26.70%	-26.79%	-26.87%	-26.70%	-26.79%	-26.87%	-26.70%	-26.79%	-26.87%	-26.70%	-26.79%
HT-Total		4.71%	3.60%	1.91%	11.08%	9.77%	7.86%	11.08%	9.77%	7.86%	11.08%	9.77%	7.86%	11.08%	9.77%	7.86%
	SEZs / Society															
	Auxiliary															
	Miscellaneous															
	GRAND TOTAL	0.00%	0.00%	0.00%												

	FY2025-26	FY2026-27	FY2027-28
Average Cost of Supply	Rs./Unit	Rs./Unit	Rs./Unit
LT Voltage: Cost of Supply	8.92	8.89	8.89
HT Voltage: Cost of Supply	9.15	9.11	9.11
EHT Voltage: Cost of Supply	8.41	8.39	8.40
	8.16	8.14	8.17

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

MESCOM

ANNEXURE-7(b)

Tariff	PARTICULARS	As per Retail Supply Tariff Approved by the Commission										Average Tariff (Rs./Unit)	
		Energy Sales (MU)					Revenue (Rs. In Crores)						
		2025-26	2026-27	2027-28	2028-29	2029-30	2025-26	2026-27	2027-28	2028-29	2029-30	2025-26	2027-28
LT-1	Domestic	2,030.90	2,139.28	2,253.44	2,367.60	2,481.76	1,742.71	1,831.91	1,937.53	2,043.15	2,148.79	8.56	8.60
LT-2	Pvt. Educational Institutions and Hospitals, etc.	22.33	23.96	25.71	27.46	29.21	20.63	21.66	22.35	23.04	23.73	9.04	8.69
LT-3a	Commercial	567.25	602.88	640.75	678.62	716.49	650.59	667.86	685.13	702.40	719.67	9.42	9.14
LT-3b	Commercial- Advertisement and Hoardings	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	17.10	18.90
LT-4(a)	Irrigation Pump Sets <=10 HP	1,951.47	2,018.98	2,086.19	2,153.70	2,221.21	1,619.72	1,728.25	1,875.48	2,022.71	2,170.00	8.30	8.99
LT-4(b)	Irrigation Pump Sets >10 HP	0.64	0.64	0.64	0.64	0.64	1.00	1.03	1.05	1.07	1.09	16.41	16.41
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	10.22	10.63	11.06	11.49	11.92	12.60	13.12	13.79	14.31	14.83	12.34	12.47
LT-5	Industrial	165.48	170.80	176.28	181.76	187.24	168.91	159.38	162.21	165.04	167.91	9.60	9.20
LT-5(a)	Water Supply	179.85	189.37	199.40	209.43	219.46	125.78	131.73	138.15	144.57	151.00	6.96	6.93
LT-5(b)	Public Lighting	63.66	63.66	63.66	63.66	63.66	53.23	53.51	53.87	54.23	54.60	8.41	8.46
LT-6(c)	EV Charging Stations	1.91	2.29	2.75	3.21	3.67	0.93	1.19	1.43	1.67	1.91	5.20	5.20
LT-7	Temporary Power Supply	32.50	36.24	38.20	40.16	42.12	36.47	40.08	43.21	46.34	49.47	11.37	11.31
LT-Total		5,027.21	5,258.73	5,499.08	5,739.43	5,979.78	4,324.17	4,561.43	4,836.54	5,111.65	5,386.81	8.66	8.80
HT-1	Water Supply & Sewerage pumping	122.27	127.37	132.68	138.00	143.31	90.24	93.28	96.75	100.22	103.69	7.32	7.29
HT-2(a)	Industrial	1,080.36	1,168.28	1,263.36	1,358.44	1,453.52	904.83	965.98	1,022.45	1,079.00	1,135.55	8.38	8.09
HT-2(b)	Commercial	250.96	269.15	287.34	305.53	323.72	213.99	216.43	218.87	221.31	223.75	8.31	8.06
HT-2(c)(i)	Govt. Educational Institutions and Hospitals, etc.	53.48	55.22	57.02	58.82	60.62	48.41	50.04	51.67	53.30	54.93	9.06	9.12
HT-2(c)(ii)	Pvt. Educational Institutions and Hospitals, etc.	101.10	104.31	107.63	110.95	114.27	98.45	99.48	102.87	104.90	106.93	9.54	9.56
HT-3	Lift Irrigation consumers-Private	-	-	-	-	-	-	-	-	-	-	-	-
HT-4	Residential Apartments	31.10	33.03	35.08	37.13	39.18	26.00	27.70	29.69	31.68	33.67	8.36	8.46
HT-5	Temporary Power Supply	8.99	8.99	8.99	8.99	8.99	9.29	9.29	9.29	9.29	9.29	10.33	10.33
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	0.24	0.24	0.24	0.24	0.24	0.20	0.26	0.26	0.26	0.26	10.83	10.83
HT-7	Lift Irrigation consumers - Government	74.64	81.31	88.58	95.85	103.12	77.18	83.76	93.84	103.92	114.00	10.30	10.59
HT-Total		1,723.14	1,837.90	1,961.19	2,084.48	2,207.77	1,468.69	1,545.22	1,622.57	1,700.00	1,777.52	8.61	8.27
	SEZs / Society	57.83	58.52	59.93	61.34	62.75	-	-	-	-	-	-	-
	Auxiliary	7.56	7.56	7.56	7.56	7.56	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	-	-	53.24	53.24	53.24	53.24	53.24	-	-
	GRAND TOTAL	6,815.74	7,162.71	7,527.76	7,892.81	8,257.86	5,846.00	6,149.89	6,512.35	6,865.41	7,218.86	8.66	8.72

ANNEXURE-7(b)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	Level of Cross Subsidy w.r.t. ACoS					Level of Cross Subsidy w.r.t. LT&HT Voltage					Level of Cross Subsidy w.r.t. EHT Voltage				
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28
LT-1	Domestic	-0.81%	-1.15%	-1.38%	-2.39%	-2.73%	-2.93%	-2.39%	-2.73%	-2.93%	-2.39%	-2.73%	-2.93%	-2.39%	-2.73%	-2.93%
LT-2	Pvt. Educational Institutions and Hospitals, etc.	6.82%	4.39%	-0.34%	5.12%	4.39%	-1.92%	5.12%	4.39%	-1.92%	5.12%	4.39%	-1.92%	5.12%	4.39%	-1.92%
LT-3a	Commercial	12.25%	8.78%	4.82%	10.47%	7.05%	3.16%	10.47%	7.05%	3.16%	10.47%	7.05%	3.16%	10.47%	7.05%	3.16%
LT-3b	Commercial- Advertisement and Hoardings	84.97%	97.46%	116.74%	82.03%	94.32%	113.32%	82.03%	94.32%	113.32%	82.03%	94.32%	113.32%	82.03%	94.32%	113.32%
LT-4(a)	Irrigation Pump Sets <=10 HP	-4.05%	-1.15%	3.10%	-5.57%	-2.73%	1.47%	-5.57%	-2.73%	1.47%	-5.57%	-2.73%	1.47%	-5.57%	-2.73%	1.47%
LT-4(b)	Irrigation Pump Sets >10 HP	80.69%	85.80%	88.19%	77.82%	82.84%	85.21%	77.82%	82.84%	85.21%	77.82%	82.84%	85.21%	77.82%	82.84%	85.21%
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	42.54%	42.49%	43.00%	40.27%	40.23%	40.74%	40.27%	40.23%	40.74%	40.27%	40.23%	40.74%	40.27%	40.23%	40.74%
LT-5	Industrial	10.98%	7.74%	5.50%	9.22%	6.02%	3.84%	9.22%	6.02%	3.84%	9.22%	6.02%	3.84%	9.22%	6.02%	3.84%
LT-6(a)	Water Supply	-19.19%	-19.63%	-20.53%	-20.48%	-20.91%	-21.78%	-20.48%	-20.91%	-21.78%	-20.48%	-20.91%	-21.78%	-20.48%	-20.91%	-21.78%
LT-6(b)	Public Lighting	-3.35%	-2.89%	-2.98%	-4.89%	-4.43%	-4.51%	-4.89%	-4.43%	-4.51%	-4.89%	-4.43%	-4.51%	-4.89%	-4.43%	-4.51%
LT-6(c)	EV Charging Stations	-43.70%	-39.95%	-40.37%	-44.60%	-40.91%	-41.31%	-44.60%	-40.91%	-41.31%	-44.60%	-40.91%	-41.31%	-44.60%	-40.91%	-41.31%
LT-7	Temporary Power Supply	29.71%	31.29%	29.70%	27.65%	29.20%	27.65%	27.65%	29.20%	27.65%	27.65%	29.20%	27.65%	27.65%	29.20%	27.65%
LT-Total		-0.56%	-0.12%	0.92%	-2.16%	-1.70%	-0.88%	-2.16%	-1.70%	-0.88%	-2.16%	-1.70%	-0.88%	-2.16%	-1.70%	-0.88%
HT-1	Water Supply & Sewerage pumping	-14.68%	-15.47%	-16.40%	-11.30%	-12.02%	-13.11%	-11.30%	-12.02%	-13.11%	-11.30%	-12.02%	-13.11%	-11.30%	-12.02%	-13.11%
HT-2(a)	Industrial	-3.12%	-4.50%	-7.22%	0.72%	-0.60%	-3.58%	0.72%	-0.60%	-3.58%	0.72%	-0.60%	-3.58%	0.72%	-0.60%	-3.58%
HT-2(b)	Commercial	-1.39%	-4.04%	-7.68%	2.52%	-0.12%	-4.05%	2.52%	-0.12%	-4.05%	2.52%	-0.12%	-4.05%	2.52%	-0.12%	-4.05%
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	4.62%	4.62%	4.59%	8.77%	8.89%	8.70%	8.77%	8.89%	8.70%	8.77%	8.89%	8.70%	8.77%	8.89%	8.70%
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	12.60%	10.16%	9.63%	17.07%	14.88%	13.96%	17.07%	14.88%	13.96%	17.07%	14.88%	13.96%	17.07%	14.88%	13.96%
HT-3	Lift Irrigation consumers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HT-4	Residential Apartments	-3.35%	-3.12%	-2.98%	0.48%	0.84%	0.83%	0.48%	0.84%	0.83%	0.48%	0.84%	0.83%	0.48%	0.84%	0.83%
HT-5	Temporary Power Supply	19.42%	19.28%	18.46%	24.16%	24.16%	23.12%	24.16%	24.16%	23.12%	24.16%	24.16%	23.12%	24.16%	24.16%	23.12%
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	-3.70%	25.06%	24.20%	0.12%	30.17%	29.08%	0.12%	30.17%	29.08%	0.12%	30.17%	29.08%	0.12%	30.17%	29.08%
HT-7	Lift Irrigation consumers - Government	19.64%	18.94%	21.44%	24.28%	23.80%	26.22%	24.28%	23.80%	26.22%	24.28%	23.80%	26.22%	24.28%	23.80%	26.22%
HT-Total		-1.50%	-2.89%	-5.16%	2.40%	1.08%	-1.43%	2.40%	1.08%	-1.43%	2.40%	1.08%	-1.43%	2.40%	1.08%	-1.43%
	SEZs / Society															
	Auxiliary															
	Miscellaneous															
	GRAND TOTAL	0.00%	0.00%	0.00%												



	FY2025-26	FY2026-27	FY2027-28
Average Cost of Supply	Re./Unit 8.65	Re./Unit 8.66	Re./Unit 8.72
LT Voltage: Cost of Supply	8.79	8.80	8.86
HT Voltage: Cost of Supply	8.32	8.32	8.39
EHT Voltage: Cost of Supply	7.99	8.00	8.07

ANNEXURE-7(c)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

CE9C

Tariff	PARTICULARS	As per Retail Supply Tariff Approved by the Commission									
		Energy Sales (MU)					Revenue (Rs.in Crores)				
		2025-26	2026-27	2027-28	2028-29	2029-30	2025-26	2026-27	2027-28	2028-29	2029-30
LT-1	Domestic	1,568.59	1,651.24	1,738.26	1,825.28	1,912.30	1,468.75	1,546.24	1,644.07	1,731.09	1,818.11
LT-2	Pvt. Educational Institutions and Hospitals, etc.	14.44	15.28	16.16	17.04	17.92	14.64	15.06	15.40	15.74	16.08
LT-3a	Commercial	478.58	511.98	547.71	583.44	619.17	474.14	492.57	512.09	531.61	551.13
LT-3b	Commercial- Advertisement and Hoardings	0.14	0.14	0.15	0.16	0.17	0.20	0.20	0.21	0.21	0.22
LT-4(a)	Irrigation Pump Sets <=10 HP	4,120.43	4,271.30	4,427.71	4,584.12	4,740.53	3,419.96	3,656.23	3,980.51	4,301.79	4,613.07
LT-4(b)	Irrigation Pump Sets >10 HP	0.89	0.91	0.93	0.95	0.97	1.32	1.37	1.43	1.48	1.53
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	30.96	33.51	36.26	39.01	41.76	31.89	34.23	36.81	39.39	41.97
LT-5	Industrial	204.92	215.07	225.74	236.41	247.08	221.87	226.30	232.84	239.38	245.92
LT-6(a)	Water Supply	318.35	328.84	339.56	350.28	361.00	221.85	227.98	234.97	241.96	248.95
LT-6(b)	Public Lighting	112.95	115.21	117.51	119.81	122.11	95.84	98.49	101.18	103.83	106.48
LT-6(c)	EV Charging Stations	2.94	3.53	4.24	4.95	5.66	1.81	2.61	3.20	3.91	4.61
LT-7	Temporary Power Supply	22.94	23.85	24.79	25.73	26.67	40.05	40.33	41.96	42.24	42.52
LT-Total		6,876.13	7,176.96	7,479.12	7,781.28	8,083.44	5,992.32	6,341.51	6,804.66	7,217.81	7,579.96
HT-1	Water Supply & Sewerage pumping	577.54	598.89	621.04	643.19	665.34	423.19	441.57	459.78	477.99	496.20
HT-2(a)	Industrial	1,079.38	1,170.04	1,268.31	1,366.58	1,464.85	966.24	1,033.93	1,105.15	1,176.37	1,247.59
HT-2(b)	Commercial	164.82	170.80	176.98	183.16	189.34	147.13	146.36	147.50	148.63	149.76
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	56.19	60.37	64.85	69.33	73.81	51.88	55.45	59.66	63.87	68.08
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	24.39	25.84	26.96	28.10	29.22	24.09	24.71	25.99	26.96	27.93
HT-3	Lift Irrigation consumers-Private	0.50	0.50	1.00	1.00	1.00	0.11	0.11	0.19	0.19	0.19
HT-4	Residential Apartments	4.08	4.13	4.17	4.19	4.21	4.19	4.31	4.50	4.69	4.87
HT-5	Temporary Power Supply	10.42	11.81	13.38	14.95	16.52	16.83	20.15	23.68	27.21	30.74
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	0.78	0.99	1.24	1.49	1.74	0.58	0.71	0.90	1.09	1.26
HT-7	Lift Irrigation consumers - Government	105.34	107.49	109.17	110.85	112.53	96.52	99.65	104.81	108.96	113.11
HT-Total		2,023.44	2,150.66	2,287.10	2,423.62	2,560.14	1,730.76	1,826.95	1,932.16	2,037.37	2,142.58
	SEZs / Society	-	-	-	-	-	-	-	-	-	-
	Auxiliary	7.31	7.76	8.25	8.74	9.23	-	-	-	-	-
	Miscellaneous	-	-	-	-	-	98.49	98.49	98.49	98.49	98.49
	GRAND TOTAL	8,906.88	9,329.28	9,774.47	10,219.66	10,664.85	7,821.57	8,266.95	8,835.31	9,313.66	9,801.04

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

CESC

Tariff	PARTICULARS	Level of Cross Subsidy w.r.t. ACoS				Level of Cross Subsidy w.r.t. LT&HT Voltage				Level of Cross Subsidy w.r.t. EHT Voltage			
		2025-26	2026-27	2027-28	2028-29	2025-26	2026-27	2027-28	2028-29	2025-26	2026-27	2027-28	2028-29
LT-1	Domestic	6.61%	5.64%	4.65%	3.66%	4.46%	3.54%	2.60%	1.66%	3.03%	2.11%	1.17%	0.23%
LT-2	Pvt. Educational Institutions and Hospitals, etc.	15.49%	11.29%	5.42%	3.36%	13.17%	9.07%	3.36%	1.41%	10.80%	6.42%	1.41%	0.36%
LT-3a	Commercial	12.87%	8.58%	3.43%	1.41%	10.60%	6.42%	1.41%	0.36%	8.49%	4.31%	0.36%	0.00%
LT-3b	Commercial- Advertisement and Hoardings	62.76%	61.29%	54.87%	51.84%	59.49%	58.08%	51.84%	47.81%	57.37%	55.96%	49.49%	46.00%
LT-4(a)	Irrigation Pump Sets <=10 HP	-5.47%	-3.39%	-0.55%	-2.49%	-7.37%	-5.31%	-2.49%	-0.55%	-5.31%	-3.36%	-0.55%	-0.55%
LT-4(b)	Irrigation Pump Sets >10 HP	68.91%	69.86%	70.13%	66.81%	65.51%	66.48%	66.81%	63.36%	64.81%	65.24%	65.51%	63.36%
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	17.31%	15.24%	12.28%	10.09%	14.96%	12.94%	10.09%	7.81%	12.94%	10.91%	8.76%	6.61%
LT-5	Industrial	23.38%	18.74%	14.05%	11.82%	20.87%	16.37%	11.82%	8.67%	16.37%	11.82%	8.67%	5.52%
LT-6(a)	Water Supply	-20.62%	-21.78%	-23.45%	-24.95%	-22.21%	-23.34%	-24.95%	-26.41%	-23.34%	-24.95%	-26.41%	-28.46%
LT-6(b)	Public Lighting	-3.30%	-3.50%	-4.76%	-6.62%	-6.25%	-6.42%	-6.62%	-7.81%	-6.42%	-6.62%	-6.62%	-7.81%
LT-6(c)	EV Charging Stations	-29.84%	-19.75%	-16.48%	-18.11%	-31.26%	-21.35%	-18.11%	-14.05%	-21.35%	-18.11%	-14.05%	-10.09%
LT-7	Temporary Power Supply	98.86%	90.86%	87.17%	83.51%	94.87%	87.06%	83.51%	79.46%	87.06%	83.51%	79.46%	75.00%
LT-Total		-0.90%	-0.23%	0.68%	-1.30%	-2.79%	-2.21%	-1.30%	-2.79%	-2.21%	-1.30%	-2.79%	-2.21%
HT-1	Water Supply & Sewerage pumping	-16.51%	-16.82%	-18.14%	-12.53%	-10.50%	-10.99%	-12.53%	-10.56%	-10.06%	-10.56%	-12.11%	-10.06%
HT-2(a)	Industrial	1.94%	-0.23%	-3.65%	2.96%	9.28%	6.76%	2.96%	7.28%	9.82%	7.28%	3.44%	9.82%
HT-2(b)	Commercial	1.71%	-3.27%	-7.85%	-1.54%	9.04%	3.50%	-1.54%	4.00%	9.57%	4.00%	-1.07%	9.57%
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	5.13%	3.72%	1.77%	8.75%	12.70%	10.99%	8.75%	11.53%	13.25%	11.53%	9.26%	13.25%
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	12.53%	8.80%	6.64%	13.95%	20.63%	16.43%	13.95%	18.99%	21.23%	18.99%	14.49%	21.23%
HT-3	Lift Irrigation consumers	-74.94%	-75.17%	-78.98%	-77.54%	-73.14%	-73.43%	-77.54%	-73.30%	-73.01%	-73.30%	-77.43%	-73.01%
HT-4	Residential Apartments	16.97%	17.83%	19.36%	27.54%	25.40%	26.09%	27.54%	26.70%	26.01%	26.70%	28.16%	26.01%
HT-5	Temporary Power Supply	83.94%	92.55%	95.80%	109.22%	97.19%	106.04%	109.22%	107.04%	98.16%	107.04%	110.21%	98.16%
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	-15.26%	-19.07%	-19.69%	-14.18%	-9.16%	-13.41%	-14.18%	-12.99%	-8.71%	-12.99%	-13.78%	-8.71%
HT-7	Lift Irrigation consumers - Government	4.33%	4.63%	6.19%	13.48%	11.84%	11.96%	13.48%	12.50%	12.39%	12.50%	14.01%	12.39%
HT-Total		-2.62%	-4.18%	-6.53%	-0.12%	-4.40%	-2.54%	-0.12%	-3.03%	-4.91%	-3.03%	-0.36%	-4.91%
SEZs / Society													
Auxiliary													
Miscellaneous													
GRAND TOTAL		0.00%	0.00%	0.00%									

	FY2025-26	FY2026-27	FY2027-28
Average Cost of Supply	Rs./Unit	Rs./Unit	Rs./Unit
LT Voltage: Cost of Supply	8.78	8.86	9.04
HT Voltage: Cost of Supply	8.96	9.04	9.22
EHT Voltage: Cost of Supply	8.19	8.28	8.46
	8.15	8.24	8.42

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	As per Retail Supply Tariff Approved by the Commission										Average Tariff (Rs./Unit)	
		Revenue (Rs.in Crores)											
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28
LT-1	Domestic	2,289.14	2,391.01	2,497.42	2,149.70	2,245.81	2,349.54	9.39	9.39	9.39	9.39	9.39	9.49
LT-2	Pvt. Educational Institutions and Hospitals, etc.	31.98	34.17	36.52	33.67	34.73	35.65	10.53	10.53	10.16	10.53	10.16	9.76
LT-3a	Commercial	786.57	850.29	919.18	829.56	864.58	903.61	10.55	10.55	10.17	10.55	10.17	9.83
LT-3b	Commercial- Advertisement and Hoardings	0.38	0.41	0.44	0.62	0.55	0.58	13.68	13.68	13.41	13.68	13.41	13.18
LT-4(a)	Irrigation Pump Sets <=10 HP	7,330.24	7,469.34	7,608.43	6,084.10	6,393.76	6,839.98	8.30	8.30	8.56	8.30	8.56	8.99
LT-4(b)	Irrigation Pump Sets >10 HP	19.80	20.36	20.94	13.92	14.14	14.59	7.03	7.03	6.94	7.03	6.94	6.97
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	1.82	2.08	2.38	1.39	1.52	1.64	7.64	7.64	7.31	7.64	7.31	6.89
LT-5	Industrial	366.90	374.53	382.32	463.63	460.08	462.03	12.64	12.64	12.28	12.64	12.28	12.08
LT-6(a)	Water Supply	473.17	502.24	533.10	347.17	363.15	380.98	7.34	7.34	7.23	7.34	7.23	7.15
LT-6(b)	Public Lighting	194.89	202.36	210.11	162.61	169.03	175.98	8.34	8.34	8.36	8.34	8.36	8.38
LT-6(c)	EV Charging Stations	0.68	1.02	1.52	0.67	1.01	1.50	9.85	9.85	9.90	9.85	9.90	9.87
LT-7	Temporary Power Supply	55.75	60.82	66.35	85.63	91.99	99.98	15.36	15.36	15.12	15.36	15.12	15.07
LT-Total		11,561.32	11,908.83	12,278.71	10,172.57	10,640.35	11,286.06	8.81	8.81	8.93	8.81	8.93	9.19
HT-1	Water Supply & Sewerage pumping	402.84	418.73	435.24	309.52	319.54	331.11	7.68	7.68	7.63	7.68	7.63	7.81
HT-2(a)	Industrial	1,131.93	1,151.17	1,170.73	1,230.30	1,244.94	1,262.13	10.87	10.87	10.81	10.87	10.81	10.78
HT-2(b)	Commercial	159.72	164.65	169.72	156.65	155.44	154.98	9.81	9.81	9.44	9.81	9.44	9.13
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	61.64	64.20	66.76	62.21	64.72	67.67	10.09	10.09	10.08	10.09	10.08	10.14
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	32.38	33.68	34.98	36.07	36.77	38.43	11.14	11.14	10.92	11.14	10.92	10.99
HT-3	Lift Irrigation consumers-Private	235.51	257.11	280.69	39.05	42.29	45.82	1.66	1.66	1.64	1.66	1.64	1.63
HT-4	Residential Apartments	18.83	19.56	20.32	16.35	17.05	17.89	8.68	8.68	8.72	8.68	8.72	8.80
HT-5	Temporary Power Supply	47.55	52.32	57.57	52.56	59.84	67.69	11.05	11.05	11.44	11.05	11.44	11.76
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	0.01	0.01	0.01	0.03	0.02	0.02	30.00	30.00	20.00	30.00	20.00	20.00
HT-7	Lift Irrigation consumers - Government	449.44	480.66	535.66	410.46	442.07	489.45	9.13	9.13	9.01	9.13	9.01	9.14
HT-Total		2,539.85	2,652.09	2,771.68	2,313.20	2,382.78	2,476.19	9.11	9.11	8.98	9.11	8.98	8.93
	SEZs / Society	494.07	545.89	615.31	-	-	-	-	-	-	-	-	-
	Auxiliary	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	137.53	137.53	137.53	-	-	-	-	-	-
	GRAND TOTAL	14,585.24	15,106.61	15,666.70	12,623.30	13,160.66	13,898.78	8.96	8.96	9.04	8.96	9.04	9.23

ANNEXURE-7(d)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	Level of Cross Subsidy w.r.t. ACoS				Level of Cross Subsidy w.r.t. LT&HT Voltage				Level of Cross Subsidy w.r.t. EHT Voltage			
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28
LT-1	Domestic	4.80%	3.97%	2.82%				2.85%	2.07%	1.06%			
LT-2	Pvt. Educational Institutions and Hospitals, etc.	17.52%	12.39%	5.74%				15.33%	10.43%	3.94%			
LT-3a	Commercial	17.75%	12.50%	6.50%				15.55%	10.54%	4.69%			
LT-3b	Commercial- Advertisement and Hoardings	52.68%	48.34%	42.80%				49.84%	45.76%	40.36%			
LT-4(a)	Irrigation Pump Sets <=10 HP	-7.37%	-5.31%	-2.60%				-9.09%	-6.96%	-4.26%			
LT-4(b)	Irrigation Pump Sets >10 HP	-21.54%	-23.23%	-24.49%				-23.00%	-24.57%	-25.77%			
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	-14.73%	-19.14%	-25.35%				-16.32%	-20.54%	-26.62%			
LT-5	Industrial	41.07%	35.84%	30.88%				38.44%	33.48%	28.65%			
LT-6(a)	Water Supply	-18.08%	-20.02%	-22.54%				-19.61%	-21.41%	-23.86%			
LT-6(b)	Public Lighting	-6.92%	-7.63%	-9.21%				-8.65%	-9.24%	-10.76%			
LT-6(c)	EV Charging Stations	9.93%	9.51%	6.93%				7.89%	7.61%	5.11%			
LT-7	Temporary Power Supply	71.43%	67.26%	63.27%				68.24%	64.35%	60.49%			
LT-Total		-1.67%	-1.22%	-0.43%				-3.50%	-2.93%	-2.13%			
HT-1	Water Supply & Sewerage pumping	-14.29%	-15.60%	-17.55%				-7.13%	-9.06%	-11.82%	-2.04%	-4.63%	-7.87%
HT-2(a)	Industrial	21.32%	19.58%	16.79%				31.44%	28.84%	24.91%	38.65%	35.13%	30.51%
HT-2(b)	Commercial	9.49%	4.42%	-1.08%				18.62%	12.51%	6.79%	25.13%	18.00%	10.53%
HT-2(c)(i)	Govt. Educational Institutions and Hospitals, etc.	12.61%	11.50%	9.88%				22.01%	20.14%	17.50%	28.70%	26.00%	22.76%
HT-2(c)(ii)	Pvt. Educational Institutions and Hospitals, etc.	24.33%	20.80%	19.07%				34.70%	30.15%	27.35%	42.09%	36.50%	33.05%
HT-3	Lift Irrigation consumers	-81.47%	-81.86%	-82.34%				-79.93%	-80.45%	-81.11%	-78.83%	-79.50%	-80.27%
HT-4	Residential Apartments	-3.13%	-3.54%	-4.68%				4.96%	3.93%	1.97%	10.71%	9.00%	6.54%
HT-5	Temporary Power Supply	23.33%	26.55%	27.41%				33.62%	36.35%	36.27%	40.94%	43.00%	42.37%
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	234.82%	121.24%	116.68%				262.76%	138.38%	131.75%	282.65%	150.00%	142.13%
HT-7	Lift Irrigation consumers - Government	1.90%	-0.33%	-0.98%				10.40%	7.39%	5.91%	16.45%	12.63%	10.65%
HT-Total		1.67%	-0.66%	-3.26%				10.16%	7.03%	3.48%	16.20%	12.25%	8.11%
	SEZs / Society												
	Auxiliary												
	Miscellaneous												
	GRAND TOTAL	0.00%	0.00%	0.00%									



Annexure-7(d)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period														ANNEXURE-7(e)
GESCOM														
Tariff	PARTICULARS	As per Retail Supply Tariff Approved by the Commission										Average Tariff (Rs./Unit)		
		Energy Sales (MU)				Revenue (Rs.In Crores)								
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	
LT-1	Domestic	1,912.20	1,991.70	2,089.16	1,730.34	1,818.49	1,931.82	9.05	9.13	9.25	9.05	9.13	9.25	
LT-2	Pvt. Educational Institutions and Hospitals, etc.	26.63	29.36	32.37	23.78	25.19	26.46	8.93	8.58	8.17	8.93	8.58	8.17	
LT-3a	Commercial	548.72	590.64	635.75	516.72	539.46	563.25	9.42	9.13	8.86	9.42	9.13	8.86	
LT-3b	Commercial- Advertisement and Hoardings	0.27	0.32	0.36	0.31	0.36	0.39	11.48	11.25	10.83	11.48	11.25	10.83	
LT-4(a)	Irrigation Pump Sets <=10 HP	3,813.02	3,912.53	4,017.25	3,164.81	3,349.13	3,611.51	8.30	8.56	8.99	8.30	8.56	8.99	
LT-4(b)	Irrigation Pump Sets >10 HP	3.96	4.00	4.04	6.01	6.15	6.35	15.18	15.38	15.72	15.18	15.38	15.72	
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	3.02	3.08	3.14	2.57	2.71	2.90	8.51	8.80	9.24	8.51	8.80	9.24	
LT-5	Industrial	205.45	211.59	217.91	230.76	236.56	242.52	11.23	11.18	11.13	11.23	11.18	11.13	
LT-6(a)	Water Supply	608.75	662.41	742.80	376.43	406.77	452.52	6.18	6.14	6.09	6.18	6.14	6.09	
LT-6(b)	Public Lighting	281.31	299.26	318.58	212.84	226.18	240.58	7.57	7.56	7.56	7.57	7.56	7.56	
LT-6(c)	EV Charging Stations	0.03	0.04	0.05	0.04	0.10	0.12	13.33	25.00	24.00	13.33	25.00	24.00	
LT-7	Temporary Power Supply	34.38	38.03	41.40	39.76	43.38	47.12	11.56	11.41	11.38	11.56	11.41	11.38	
LT-Total		7,437.74	7,742.96	8,102.81	8,304.37	8,684.48	7,125.54	8.48	8.59	8.79	8.48	8.59	8.79	
HT-1	Water Supply & Sewerage pumping	136.87	139.97	142.80	112.16	115.26	118.55	8.19	8.23	8.30	8.19	8.23	8.30	
HT-2(a)	Industrial	1,372.52	1,386.24	1,400.11	1,351.34	1,387.83	1,412.62	9.85	10.01	10.09	9.85	10.01	10.09	
HT-2(b)	Commercial	95.44	105.52	115.97	95.88	102.52	108.05	10.05	9.72	9.32	10.05	9.72	9.32	
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	41.39	52.69	66.36	44.36	53.87	66.34	10.72	10.22	10.00	10.72	10.22	10.00	
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	35.37	44.31	52.13	27.43	33.05	38.64	7.76	7.46	7.41	7.76	7.46	7.41	
HT-3	Lift Irrigation consumers-Private	38.52	38.90	39.29	12.42	12.54	12.73	3.22	3.22	3.24	3.22	3.22	3.24	
HT-4	Residential Apartments	13.68	13.89	14.09	13.40	13.85	14.55	9.80	9.97	10.33	9.80	9.97	10.33	
HT-5	Temporary Power Supply	28.55	33.40	39.09	55.33	68.26	83.16	19.38	20.44	21.27	19.38	20.44	21.27	
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	1.41	1.42	1.44	1.68	1.72	1.78	11.91	12.11	12.36	11.91	12.11	12.36	
HT-7	Lift Irrigation consumers - Government	104.34	105.91	107.49	87.35	89.26	92.72	8.37	8.43	8.63	8.37	8.43	8.63	
HT-Total		1,868.09	1,922.25	1,978.77	1,801.35	1,877.96	1,949.14	9.54	9.77	9.85	9.54	9.77	9.85	
	SEZs / Society	-	-	-	-	-	-	-	-	-	-	-	-	
	Auxiliary	-	-	-	-	-	-	-	-	-	-	-	-	
	Miscellaneous	-	-	-	153.05	153.05	153.05	-	-	-	-	-	-	
	GRAND TOTAL	9,305.83	9,665.21	10,081.58	8,258.77	8,685.49	9,227.73	8.87	8.99	9.15	8.87	8.99	9.15	

ANNEXURE-7(e)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	Level of Cross Subsidy w.r.t. ACoS				Level of Cross Subsidy w.r.t. LT&HT Voltage				Level of Cross Subsidy w.r.t. EHT Voltage			
		2025-26	2026-27	2027-28		2025-26	2026-27	2027-28		2025-26	2026-27	2027-28	
LT-1	Domestic	2.03%	1.56%	1.09%		0.78%	0.44%	-0.11%					
LT-2	Pvt. Educational Institutions and Hospitals, etc.	0.68%	-4.56%	-10.71%		-0.56%	-5.61%	-11.77%					
LT-3a	Commercial	6.20%	1.56%	-3.17%		4.90%	0.44%	-4.32%					
LT-3b	Commercial- Advertisement and Hoardings	29.43%	26.14%	18.36%		27.84%	23.76%	16.98%					
LT-4(a)	Irrigation Pump Sets <=10 HP	-6.43%	-4.78%	-1.75%		-7.57%	-5.83%	-2.92%					
LT-4(b)	Irrigation Pump Sets >10 HP	71.14%	71.08%	71.80%		69.04%	69.20%	69.76%					
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	-4.06%	-2.11%	0.98%		-5.23%	-3.19%	-0.22%					
LT-5	Industrial	26.61%	24.36%	21.64%		25.06%	22.99%	20.19%					
LT-6(a)	Water Supply	-30.33%	-31.70%	-33.44%		-31.18%	-32.45%	-34.23%					
LT-6(b)	Public Lighting	-14.88%	-15.91%	-17.49%		-15.70%	-16.83%	-18.47%					
LT-6(c)	EV Charging Stations	50.28%	178.09%	162.30%		48.44%	175.03%	159.18%					
LT-7	Temporary Power Supply	30.33%	26.92%	24.37%		28.73%	25.52%	22.89%					
LT-Total		-4.40%	-4.46%	-3.93%		-5.57%	-5.50%	-5.08%					
HT-1	Water Supply & Sewerage pumping	-7.67%	-8.45%	-9.29%		-4.10%	-4.97%	-5.90%		-1.09%	-1.91%	-3.04%	
HT-2(a)	Industrial	11.05%	11.35%	10.27%		15.34%	15.59%	14.40%		15.96%	19.31%	17.87%	
HT-2(b)	Commercial	13.30%	8.12%	1.86%		17.88%	12.24%	5.67%		21.38%	15.86%	8.88%	
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	20.88%	13.68%	9.29%		25.63%	18.01%	13.38%		29.47%	21.81%	16.82%	
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	-12.51%	-17.02%	-19.02%		-9.13%	-13.86%	-16.99%		-6.28%	-11.08%	-13.43%	
HT-3	Lift Irrigation consumers	-63.70%	-64.18%	-64.59%		-62.30%	-62.82%	-63.27%		-61.11%	-61.62%	-62.15%	
HT-4	Residential Apartments	10.48%	10.90%	12.90%		14.75%	15.13%	17.12%		18.36%	18.83%	20.68%	
HT-5	Temporary Power Supply	118.48%	127.36%	132.46%		126.93%	136.03%	141.16%		134.06%	143.62%	148.48%	
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	34.27%	34.71%	35.08%		39.46%	39.84%	40.14%		43.84%	44.34%	44.39%	
HT-7	Lift Irrigation consumers - Government	-5.64%	-6.23%	-5.68%		-1.99%	-2.66%	-2.16%		1.09%	0.48%	0.82%	
HT-Total		8.88%	8.98%	7.65%		12.88%	12.82%	11.68%		16.43%	16.45%	16.07%	
	SEZs / Society												
	Auxiliary												
	Miscellaneous												
	GRAND TOTAL	0.00%	0.00%	0.00%									

	FY2025-26	FY2026-27	FY2027-28
Average Cost of Supply	Re./Unit 8.87	Re./Unit 8.99	Re./Unit 9.15
LT Voltage: Cost of Supply	8.98	9.09	9.26
HT Voltage: Cost of Supply	8.54	8.66	8.82
EHT Voltage: Cost of Supply	8.28	8.39	8.56

ANNEXURE-7(f)

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

ESCOMs Total

Tariff	PARTICULARS	As per Retail Supply Tariff Approved by the Commission									
		Energy Sales (MU)					Revenue (Rs. in Crores)				
		2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	2025-26	2026-27	2027-28	Average Tariff (Rs./Unit)
LT-1	Domestic	18,654.31	19,772.14	20,973.83	16,544.24	17,598.43	18,857.99	8.87	8.90	8.99	8.99
LT-2	Pvt. Educational Institutions and Hospitals, etc.	157.68	166.08	175.09	156.49	160.49	163.24	9.92	9.86	9.32	9.32
LT-3a	Commercial	5,938.11	6,387.95	6,893.58	5,781.02	6,024.28	6,277.50	9.74	9.42	9.11	9.11
LT-3b	Commercial- Advertisement and Hoardings	4.08	4.34	4.62	6.25	6.61	7.08	16.32	15.23	15.32	15.32
LT-4(a)	Irrigation Pump Sets <=10 HP	24,886.10	25,434.39	26,011.12	20,640.53	21,771.85	23,383.99	8.30	8.56	8.99	8.99
LT-4(b)	Irrigation Pump Sets >10 HP	26.30	26.92	27.56	24.13	24.61	25.39	9.17	9.14	9.21	9.21
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	55.00	59.00	63.31	54.89	58.53	62.50	9.98	9.92	9.87	9.87
LT-5	Industrial	2,637.45	2,762.68	2,894.37	2,510.45	2,549.17	2,613.39	9.52	9.23	9.03	9.03
LT-6(a)	Water Supply	3,325.94	3,512.56	3,732.57	2,457.34	2,567.90	2,700.06	7.39	7.31	7.23	7.23
LT-6(b)	Public Lighting	1,414.38	1,490.86	1,572.16	1,119.05	1,177.78	1,240.89	7.91	7.90	7.89	7.89
LT-6(c)	EV Charging Stations	339.71	508.10	676.85	155.97	233.21	311.05	4.59	4.59	4.60	4.60
LT-7	Temporary Power Supply	423.57	450.31	478.22	679.59	718.84	762.03	16.04	15.96	15.93	15.93
LT-Total		57,844.63	60,585.33	63,503.26	50,129.95	52,891.71	56,405.11	8.87	8.73	8.88	8.88
HT-1	Water Supply & Sewerage pumping	2,131.59	2,200.76	2,271.93	1,587.39	1,635.55	1,687.51	7.45	7.43	7.43	7.43
HT-2(a)	Industrial	10,842.37	11,471.44	12,143.96	10,134.23	10,649.21	11,128.74	9.35	9.28	9.16	9.16
HT-2(b)	Commercial	3,849.63	4,043.97	4,247.87	3,782.06	3,825.68	3,874.40	9.82	9.45	9.12	9.12
HT-2c(i)	Govt. Educational Institutions and Hospitals, etc.	421.28	455.29	492.99	388.77	417.21	451.26	9.23	9.16	9.15	9.15
HT-2c(ii)	Pvt. Educational Institutions and Hospitals, etc.	477.23	511.30	545.76	454.65	472.44	501.89	9.53	9.24	9.20	9.20
HT-3	Lift Irrigation consumers-Private	319.45	341.43	365.90	61.90	65.26	69.06	1.94	1.91	1.89	1.89
HT-4	Residential Apartments	197.21	211.47	226.84	176.60	189.17	204.57	8.95	8.95	9.02	9.02
HT-5	Temporary Power Supply	285.28	322.95	364.56	475.91	563.06	649.39	16.62	17.43	17.81	17.81
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	2.44	2.65	2.93	2.49	2.71	2.96	10.20	10.19	10.10	10.10
HT-7	Lift Irrigation consumers - Government	881.76	933.37	988.90	762.50	805.73	871.81	8.65	8.63	8.82	8.82
HT-Total		19,409.24	20,494.64	21,651.84	17,826.50	18,626.02	19,441.59	9.18	9.09	8.98	8.98
	SEZs / Society	551.90	604.41	675.24	-	-	-	-	-	-	-
	Auxiliary	14.87	15.32	15.81	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	683.34	683.34	683.34	-	-	-	-
	GRAND TOTAL	77,620.64	81,699.70	85,845.57	60,539.79	72,201.07	76,530.04	8.88	8.90	8.99	8.99

Proposed and Approved Revenue, Average Tariff and Level of Cross Subsidy for the Control Period

Tariff	PARTICULARS	ESCOMs Total						
		Level of Cross Subsidy w.r.t. ACoS		Level of Cross Subsidy w.r.t. LT&HT Voltage			Level of Cross Subsidy w.r.t. EHT Voltage	
		2025-26	2026-27	2027-28	2026-26	2026-27	2026-28	2027-28
LT-1	Domestic	-0.11%	0.00%	0.00%	-2.21%	-2.09%	-1.96%	
LT-2	Pvt. Educational Institutions and Hospitals, etc.	11.71%	8.54%	3.67%	9.37%	6.27%	1.64%	
LT-3a	Commercial	9.68%	5.84%	1.33%	7.39%	3.63%	-0.65%	
LT-3b	Commercial- Advertisement and Hoardings	72.62%	71.12%	70.41%	68.91%	67.55%	67.07%	
LT-4(a)	Irrigation Pump Sets <=10 HP	-6.53%	-3.82%	0.00%	-8.49%	-6.83%	-1.96%	
LT-4(b)	Irrigation Pump Sets >10 HP	3.27%	2.70%	2.45%	1.10%	0.55%	0.44%	
LT-4c	Pvt. Nurseries, Coffee / Tea Plantations, etc.	12.39%	11.46%	9.79%	10.03%	9.13%	7.63%	
LT-5	Industrial	7.21%	3.71%	0.44%	4.96%	1.54%	-1.53%	
LT-6(a)	Water Supply	-16.78%	-17.87%	-19.58%	-18.52%	-19.58%	-21.16%	
LT-6(b)	Public Lighting	-10.92%	-11.24%	-12.24%	-12.79%	-13.09%	-13.96%	
LT-6(c)	EV Charging Stations	-48.31%	-48.43%	-48.83%	-49.39%	-49.50%	-49.84%	
LT-7	Temporary Power Supply	80.63%	79.33%	77.20%	76.85%	75.58%	73.72%	
LT-Total		-2.36%	-1.91%	-1.22%	-4.41%	-3.86%	-3.16%	
HT-1	Water Supply & Sewerage pumping	-16.10%	-16.52%	-17.35%	-10.99%	-11.55%	-12.59%	-9.94%
HT-2(a)	Industrial	6.29%	4.27%	1.89%	11.71%	10.48%	7.76%	14.00%
HT-2(b)	Commercial	10.58%	6.29%	1.45%	17.32%	12.62%	7.29%	21.23%
HT-2(c)i	Govt. Educational Institutions and Hospitals, etc.	3.94%	2.92%	1.78%	10.27%	9.05%	7.65%	13.95%
HT-2(c)ii	Pvt. Educational Institutions and Hospitals, etc.	7.32%	3.82%	2.34%	13.86%	10.00%	8.24%	17.65%
HT-3	Lift Irrigation consumers	-78.15%	-78.54%	-78.98%	-76.82%	-77.26%	-77.76%	-76.05%
HT-4	Residential Apartments	0.79%	0.56%	0.33%	6.93%	6.55%	6.12%	10.49%
HT-5	Temporary Power Supply	87.16%	95.84%	98.11%	98.57%	107.50%	109.53%	9.33%
HT-6	Irrigation/ Agricultural / Govt. Horticultural Farms	14.86%	14.49%	12.35%	21.86%	21.31%	18.82%	114.13%
HT-7	Lift Irrigation consumers - Government	-2.59%	-3.03%	-1.89%	3.35%	2.74%	3.76%	25.18%
HT-Total		3.38%	2.13%	-0.11%	9.68%	8.21%	5.65%	6.02%
SEZs / Society								11.67%
Auxiliary								8.85%
Miscellaneous								
GRAND TOTAL		0.00%	0.00%	0.00%				



Annexure-8(a)				
Karnataka Electricity Regulatory Commission, Bangalore.				
Calculations for surcharge payable by Open Access Customers -FY2025-26				
Sl. No.	Particulars	Details of surcharge at 66 Kv level (Ps./Unit)	Details of surcharge at 33 Kv 11 Kv level (Ps./Unit)	Details of surcharge at LT level (Ps./Unit)
1	Energy Input -MU		89007.05	
2	Power Purchase Cost(PPC) including RE-sources and excluding KPTCL Transmission/SLDC charges -Rs. Cro.		47346.91	
3	PPC Paise/ unit(Sl.No2/SI.No.1*1000)		531.95	
4	Power purchase cost /unit (=Sl.No.3)	531.95	531.95	531.95
5	Transmission loss % including Comml. Losses	2.91	2.91	2.91
6	PPC after accounting for transmission loss (Sl.No.4/(1-Sl.no.5/100)	547.89	547.89	547.89
7	ESCOM's Loss at 33 kv/11kv level % including commercial losses	0.00	3.17	3.17
8	Power purchase cost after accounting for 33 kv/11kv loss(Sl.No.6/(1-Sl.no.7/100)	547.89	565.84	565.84
9	ESCOM's Loss at LT level % including commercial losses	0.00	0.00	5.83
10	Power purchase cost after accounting for LT loss(Sl.No.8/(1-Sl.no.11/100)	547.89	565.84	607.29
11	Overall Transmission charge per unit including carrying cost of Regulatory asset	85.26	85.26	85.26
12	ESCOM's Average Wheeling charge at 33 kv /11 kVlevel	0.00	33.57	33.57
13	ESCOM's Average Wheeling charge at LT kVlevel	0.00	0.00	78.33
14	Add carrying cost of Regulatory asset/unit	0.00	0.00	
15	Add cost of REC to meet RPO/unit	0.00	0.00	
16	Overall Cost of supply (Sl.nos.10+11+12+13+14+15)	633.15	684.67	804.45

Tariff Category	Average Tariff (Ps/Unit)	Cross subsidy at 66 kv & above (Ps/Unit)	Cross subsidy at HT level (Ps/Unit)	Cross subsidy at LT level (Ps/Unit)	20% of Category Tariff (Ps/Unit)	Applicable Cross subsidy at 66 kv & above (Ps/Unit)	Applicable Cross subsidy at HT level (Ps/Unit)	Applicable Cross subsidy at LT level (Ps/Unit)
HT-1	745	112	60	-	149	112	60	-
HT-2a	935	302	250	-	187	187	187	-
HT-2b	982	349	297	-	196	196	196	-
HT-2c(i)	923	290	238	-	185	185	185	-
HT-2c(ii)	953	320	268	-	191	191	191	-
HT-3	194	-439	-491	-	39	-439	-491	-
HT-4	895	262	210	-	179	179	179	-
HT-5	1662	1029	977	-	332	332	332	-
HT-6	1020	387	335	-	204	204	204	-
HT-7	865	232	180	-	173	173	173	-
LT-1	887	-	-	83	177	-	-	83
LT2	992	-	-	188	198	-	-	188
LT3a	974	-	-	170	195	-	-	170
LT3b	1532	-	-	728	306	-	-	306
LT-4a	830	-	-	26	166	-	-	26
LT-4b	917	-	-	113	183	-	-	113
LT-4c	998	-	-	194	200	-	-	194
LT-5	952	-	-	148	190	-	-	148
LT-6a	739	-	-	-65	148	-	-	-65
LT-6b	791	-	-	-13	158	-	-	-13
LT-6c	459	-	-	-345	92	-	-	-345
LT-7	1604	-	-	800	321	-	-	321

		Annexure-8(b)		
Sl. No.	Karnataka Electricity Regulatory Commission, Bangalore.			
	Calculations for surcharge payable by Open Access Customers -FY2026-27			
1	Energy Input -MU		92987.10	
2	Power Purchase Cost(PPC) including RE sources and excluding KPTCL Transmission/SLDC charges -Rs. Cra.		49619.47	
3	PPC Paise/ unit(Sl.No2/SI.No.1*1000)		535.77	
	Particulars	Details of surcharge at 66 Kv level (Ps./Unit)	Details of surcharge at 33 Kv 11 Kv level (Ps./Unit)	Details of surcharge at LT level (Ps./Unit)
4	Power purchase cost /unit (=Sl.No.3)	535.77	535.77	535.77
5	Transmission loss % Including Comm. Losses	2.86	2.86	2.86
6	PPC after accounting for transmission loss (Sl.No.4/(1-Sl.no.5/100)	551.52	551.52	551.52
7	ESCOM's Loss at 33 kv/11kv level % including commercial losses	0.00	3.04	3.04
8	Power purchase cost after accounting for 33 kv/11kv loss(Sl.No.6/(1-Sl.no.7/100)	551.52	568.82	568.82
9	ESCOM's Loss at LT level % including commercial losses	0.00	0.00	6.56
10	Power purchase cost after accounting for LT loss(Sl.No.8/(1-Sl.no.11/100)	551.52	568.82	608.73
11	Overall Transmission charge per unit including carrying cost of Regulatory asset	84.60	84.60	84.60
12	ESCOM's Average Wheeling charge at 33 kv /11 kVlevel	0.00	34.09	34.09
13	ESCOM's Average Wheeling charge at LT kVlevel	0.00	0.00	79.54
14	Add carrying cost of Regulatory asset/unit	0.00	0.00	
15	Add cost of REC to meet RPO/unit	0.00	0.00	
16	Overall Cost of supply (Sl.nos.10+11+12+13+14+15)	636.13	687.51	806.97

Tariff Category	Average Tariff (Ps./Unit)	Cross subsidy at 66 kv & above (Ps./Unit)	Cross subsidy at HT level (Ps./Unit)	Cross subsidy at LT level (Ps./Unit)	20% of Category Tariff (Ps./Unit)	Applicable Cross subsidy at 66 kv & above (Ps./Unit)	Applicable Cross subsidy at HT level (Ps./Unit)	Applicable Cross subsidy at LT level (Ps./Unit)
HT-1	743	107	55	-	149	107	55	-
HT-2a	928	292	240	-	186	186	186	-
HT-2b	946	310	258	-	189	189	189	-
HT-2c(i)	916	280	228	-	183	183	183	-
HT-2c(ii)	924	288	236	-	185	185	185	-
HT-3	191	-445	-497	-	38	-445	-497	-
HT-4	895	259	207	-	179	179	179	-
HT-5	1743	1107	1055	-	349	349	349	-
HT-6	1019	383	331	-	204	204	204	-
HT-7	863	227	175	-	173	173	173	-
LT-1	890	-	-	83	178	-	-	83
LT2	966	-	-	159	193	-	-	159
LT3a	942	-	-	135	188	-	-	135
LT3b	1523	-	-	716	305	-	-	305
LT-4a	856	-	-	49	171	-	-	49
LT-4b	914	-	-	107	183	-	-	107
LT-4c	992	-	-	185	198	-	-	185
LT-5	923	-	-	116	185	-	-	116
LT-6a	731	-	-	-76	146	-	-	-76
LT-6b	790	-	-	-17	158	-	-	-17
LT-6c	459	-	-	-348	92	-	-	-348
LT-7	1596	-	-	789	319	-	-	319

Sl. No.	Karnataka Electricity Regulatory Commission, Bangalore.	Annexure-8(c)		
Calculations for surcharge payable by Open Access Customers -FY2027-28				
1	Energy Input -MU		97236.17	
2	Power Purchase Cost(PPC) including RE sources and excluding KPTCL Transmission/SLDC charges -Rs. Crs.		46474.92	
3	PPC Paise/ unit(SI.No.2/SI.No.1*1000)		477.96	
Particulars		Details of surcharge at 66 Kv level (Ps./Unit)	Details of surcharge at 33 Kv 11 Kv level (Ps./Unit)	Details of surcharge at LT level (Ps./Unit)
4	Power purchase cost /unit (=SI.No.3)	539.41	539.41	539.41
5	Transmission loss % including Commi. Losses	2.80	2.80	2.80
6	PPC after accounting for transmission loss (SI.No.4/(1-SI.no.5/100))	554.97	554.97	554.97
7	ESCOM's Loss at 33 kv/11kv level % including commercial losses	0.00	2.91	2.91
8	Power purchase cost after accounting for 33 kv/11kv loss(SI.No.6/(1-SI.no.7/100))	554.97	571.63	571.63
9	ESCOM's Loss at LT level % including commercial losses	0.00	0.00	6.30
10	Power purchase cost after accounting for LT loss(SI.No.8/(1-SI.no.11/100))	554.97	571.63	610.07
11	Overall Transmission charge per unit including carrying cost of Regulatory asset	88.38	88.38	88.38
12	ESCOM's Average Wheeling charge at 33 kv /11 kvlevel	0.00	34.41	34.41
13	ESCOM's Average Wheeling charge at LT kVlevel	0.00	0.00	80.29
14	Add carrying cost of Regulatory asset/unit	0.00	0.00	
15	Add cost of REC to meet RPO/unit	0.00	0.00	
16	Overall Cost of supply (SI.nos.10+11+12+13+14+15)	643.36	694.43	813.15

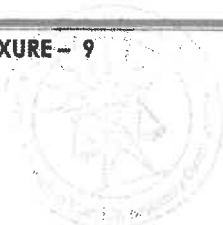
Tariff Category	Average Tariff (Ps./Unit)	Cross subsidy at 66 kv & above (Ps./Unit)	Cross subsidy at HT level (Ps./Unit)	Cross subsidy at LT level (Ps./Unit)	20% of Category Tariff (Ps./Unit)	Applicable Cross subsidy at 66 kv & above (Ps./Unit)	Applicable Cross subsidy at HT level (Ps./Unit)	Applicable Cross subsidy at LT level (Ps./Unit)
HT-1	743	100	49	-	149	100	49	-
HT-2a	916	273	222	-	183	183	183	-
HT-2b	912	269	218	-	182	182	182	-
HT-2c(i)	915	272	221	-	183	183	183	-
HT-2c(ii)	920	277	226	-	184	184	184	-
HT-3	189	-454	-505	-	38	-454	-505	-
HT-4	902	259	208	-	180	180	180	-
HT-5	1781	1138	1087	-	356	356	356	-
HT-6	1010	367	316	-	202	202	202	-
HT-7	882	239	188	-	176	176	176	-
LT-1	899	-	-	86	180	-	-	86
LT2	932	-	-	119	186	-	-	119
LT3a	911	-	-	98	182	-	-	98
LT3b	1532	-	-	719	306	-	-	306
LT-4a	899	-	-	86	180	-	-	86
LT-4b	921	-	-	108	184	-	-	108
LT-4c	987	-	-	174	197	-	-	174
LT-5	903	-	-	90	181	-	-	90
LT-6a	723	-	-	-90	145	-	-	-90
LT-6b	789	-	-	-24	158	-	-	-24
LT-6c	460	-	-	-353	92	-	-	-353
LT-7	1593	-	-	780	319	-	-	319

ANNEXURE - 9**ELECTRICITY TARIFF - 2026**

K.E.R.C. ORDER DATED: 27th MARCH 2025

Effective for the Electricity consumed from the first meter reading date falling on or after: 01.04.2025 for FY2025-26, 01.04.2026 for FY2026-27 & 01.04.2027 for FY2027-28

Bangalore Electricity Supply Company Limited
Mangalore Electricity Supply Company Limited
Chamundeshwari Electricity Supply Corporation Limited
Hubli Electricity Supply Company Limited
Gulbarga Electricity Supply Company Limited



ELECTRICITY TARIFF-2026
GENERAL TERMS AND CONDITIONS OF TARIFF:
(APPLICABLE TO BOTH HT AND LT)

1. The supply of power is subject to execution of agreement by the Consumer in the prescribed form, payment of prescribed deposits and compliance of terms and conditions as stipulated in the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka and Regulations issued under the Electricity Act, 2003 and compliance of all other Regulations issued / amended from time to time.
2. The tariffs are applicable to only single point of supply unless otherwise approved by the Licensee.
3. The Licensee does not bind himself to energize any installation, unless the Consumer guarantees the payment of minimum charges. The minimum charges are the power supply charges, in accordance with the tariff in force from time to time. This shall be payable by the Consumer until the power supply agreement is terminated, irrespective of the installation being in service or under disconnection.
4. The tariffs in the schedule are applicable to supply of power within the area of operation of the licensee.
5. The tariffs are subject to levy of Tax and Surcharges thereon as may be decided by the State Government, from time to time.
6. For the purpose of these tariffs, the following conversion factor would be used:
 $1 \text{ HP} = 0.746 \text{ KW}$. $1 \text{ HP} = 0.878 \text{ KVA}$.
7. The bill amount will be rounded off to the nearest Rupee, i.e., the bill amount of 50 Paise and above will be rounded off to the next higher Rupee and the amount less than 50 Paise will be ignored.
8. Use of power for temporary illumination in the premises already having permanent power supply for marriages, exhibitions in hotels, sales promotions etc., is limited to sanctioned load at the applicable permanent power supply tariff rates. Temporary tariff rates will be applicable in case the load exceeds sanctioned load as per the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka.
9. LT power supply can be given where the requisitioned load is less than 150 kw / 201 HP. The applicant is however at liberty to avail HT supply for lesser loads.

The minimum contract demand for HT supply shall be 25 KVA or as amended from time to time by the Licensee with the approval of KERC.

10. The Consumer shall not resell electricity purchased from the Licensee to a third party except:

- (a) Where the Consumer holds a sanction or a tariff provision for distribution and sale of energy.
- (b) Under special contract permitting the Consumer for resale of energy in accordance with the provisions of the contract.

11. Non-receipt of the bill by the Consumer is not a valid reason for non-payment of bills. If the bill is not received within 7 days from the meter reading date, the Consumer shall notify the licensees' office, which issues the bill. Otherwise, it will be deemed that the bills have reached the Consumer in due time.

12. The Licensee will levy the following charges for non-realization of each Cheque.

1	Cheque amount up to Rs.10,000	5% of the amount subject to a minimum of Rs.100
2	Cheque amount of Rs.10,001 and up to Rs.1,00,000	3% of the amount subject to a minimum of Rs.500
3	Cheque amount above Rs.1 Lakh:	2% of the amount subject to a minimum of Rs.3000

13. In respect of power supply charges paid by the Consumer through money order, Cheque /DD sent by post, receipt will be drawn and the Consumer has to collect the same.

14. In case of any belated payment, simple interest at the rate of 1% per month will be levied on the actual No. of days of delay subject to a minimum of Re.1 for LT installation and Rs.100 for HT installation. No interest is however levied for arrears of Rs.10 and less.

15. All LT Consumers shall provide current limiter/Circuit Breakers of capacity prescribed by the Licensee depending upon the sanctioned load.

16. All payments made by the Consumer will be adjusted in the following order of priority: -

- (a) Interest on arrears of Electricity Tax
- (b) Arrears of Electricity Tax



- (c) Arrears of Interest on Electricity charges
- (d) Arrears of Electricity charges
- (e) Current month's dues

17. For the purpose of billing,

- (i) the higher of the rated load or sanctioned load in respect of LT installations which are not provided with Electronic Tri-Vector meter/ Smart Meter,
- (ii) sanctioned load or MD recorded, whichever is higher, in respect of installations provided with static meter or Electronic Tri-Vector meter or Smart Meter, will be considered.

Penalty and other clauses shall apply if the sanctioned load is exceeded.

18. The bill amount shall be paid within 15 days from the date of presentation of the bill failing which the interest becomes payable.
19. In view of introduction of single slab for energy charges, the LT consumers may avail multiple connections to their premises.
20. In case of multiple connections in a building, all the meters shall be provided at one easily accessible place in the ground floor.
21. **Reconnection charges:** The following reconnection charges shall be levied in case of disconnection and included in the monthly bill.

For reconnection of:

a	Single Phase Domestic installations under Tariff schedule LT-1	Rs.20 per Installation.
b	Three Phase Domestic installations under Tariff schedule LT-1 and Single Phase Commercial & Power installations.	Rs.50 per Installation.
c	All LT installations with 3 Phase supply other than LT-1	Rs.100 per Installation.
d	All HT& EHT installations	Rs.500 per Installation.

22. Payments upto and inclusive of Rs.10000/- shall only be made by cash or DD or digital payment. Payments above Rs.10,000 shall be by cheque or D.D or through digital payment.

Note: The Consumers can avail the facility of payment of monthly power supply bill through Electronic clearing system (ECS)/ Debit / Credit cards / RTGS/ NEFT/ Net Banking through ESCOMs/ Bank/ Bangalore One and Karnataka One website, on-line E-Payment / Digital mode of payments as per the guidelines issued by the RBI wherever such facility is provided by the Licensee in respect of revenue payments up to the limit prescribed by the RBI.

23. If any of installations is not covered under any Tariff schedule, the Licensee is permitted to classify such installations under appropriate Tariff schedule under intimation to the K.E.R.C and approval thereon.

24. **Seasonal Industries**

Applicable to all Seasonal Industries.

- i) The industries that intend to avail this benefit shall have Electronic Tri- Vector Meter / Smart Meter installed to their installations.

- ii) 'Working season' months and 'off-season' months shall be determined by an order issued by the Executive Engineer of the concerned O&M Division of the Licensee as per the request of the Consumer and will continue from year to year unless otherwise altered. The Consumer shall give a clear one month's notice in case he intends to change his 'working season'.

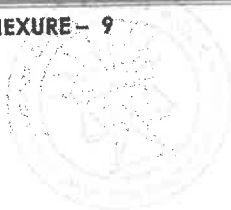
- iii) The consumption during any month of the declared off-season shall not be more than 25% of the average consumption of the previous working season.

- iv) The 'Working season' months and 'off-season' months shall be full-calendar months. If the power availed during a month exceeds the allotment for the 'off-season' month, it shall be taken for calculating the billing demand as if the month is the 'working season' month.

- v) The Consumer can avail the facility of 'off-season' up to six months in a calendar year not exceeding in two spells in that year. During the 'off-season' period, the Consumer may use power for administrative offices etc., and for overhauling and repairing plant and machinery.

NOTE: The terms and conditions for seasonal industries will also apply to LT-4(c) category installations on submission of written request to opt for seasonal benefits.

25. Whether an institution availing Power supply can be considered as charitable or not will be decided by the Licensee on the production of certificate Form-10AC from the Income Tax department.



26 Time of the Tariff (ToD)

The Commission as decided in the earlier tariff orders, decides to continue compulsory Time of Day Tariff for HT2 (a), HT2 (b) and HT2(c) consumers with a contract demand of 500 KVA and above. Further, the optional ToD will continue as existing for HT2 (a), HT2 (b) and HT 2(C) consumers with contract demand of less than 500 KVA. Also the ToD for HT1 consumers on optional basis would continue as existing earlier. The ToD tariff for the HT installations using the power for charging the Electric Motor Vehicle in the depots of BMTC / KSRTC/ NEKRTC / NWKRTC on optional basis is also applicable. Details of ToD tariff are indicated under the respective tariff category. The ToD tariff is not applicable to BMRCL and Railway Traction installations.

The TOD tariff penalty / incentive in all the cases is applicable for the period specified by the Commission in the Tariff Order.

27. SICK INDUSTRIES:

The Government of Karnataka has extended certain reliefs for revival/rehabilitation of sick industries under the New Industrial Policy 2001-06 vide G.O. No. CI 167 SPI 2001, dated 30.06.2001. Further, the Government of Karnataka has issued G.O No.CI2 BIF 2010, dated 21.10.2010. The Commission, in its Tariff Order 2002, has accorded approval for implementation of reliefs to the sick industries as per the Government policy and the same was continued in the subsequent Tariff Orders. In view of issue of the G.O No.CI2 BIF 2010, dated 21.10.2010, the Commission has accorded approval to ESCOMs for implementation of the reliefs extended to sick industrial units for their revival / rehabilitation on the basis of the orders issued by the Commissioner for Industrial Development and Director of Industries & Commerce, Government of Karnataka / National Company Law Tribunal (NCLT).

28. Incentive for Prompt Payment / Advance Payment:

An incentive at the rate of 0.25% of such bill shall be given to the following Consumers by way of adjustment in the subsequent month's bill:

- (i) In the case of monthly bills exceeding Rs.1,00,000 (Rs. One lakhs), if the payment is made 10 days in advance of the due date.
- (ii) Advance payment exceeding Rs.10000 made by the Consumers towards monthly bills.

The Commission decides to continue the above incentive.

29. Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka and amendments issued thereon from time to time and Regulations issued under the Electricity Act, 2003 will prevail over the extract given in this tariff book in the event of any discrepancy.

30. **Self-Reading of Meters:**

The Commission has approved Self-Reading of Meters by Consumers and issue of bills by the Licensee based on such readings and the Licensee shall take the reading at least once in six months and reconcile the difference, if any and raise the bills accordingly. This procedure may be implemented by the Licensee as stipulated under Clause 26.01 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka.

In view of the introduction of single slab system for energy charges to LT consumers, the Commission decides to encourage the willing consumers to avail facility of self-reading of meters. Hence, the Licensees shall develop modalities for implementation of facility of self-reading through digitized modes, as already ordered.

31. **Metering for 400 Volts, 3 phase supply with requisition load above 50 kw to 150 kw:**

The accuracy class of metering for arranging power supply to consumers at Low Tension for loads between 50 KW to 150 KW shall be the same as prescribed for HT consumers.

The metering arrangement for consumers availing load between 50 KW to 150 KW at low tension shall be strictly arranged using a metering cubicle similar to that of a HT metering arrangement.

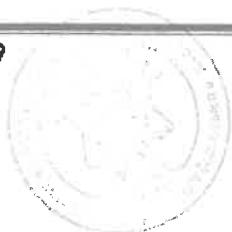


ELECTRICITY TARIFF-2026

PART-I

LOW TENSION SUPPLY

**(400 Volts Three Phase and
230 Volts Single Phase Supply)**



CONDITIONS APPLICABLE TO BILLING OF LT INSTALLATIONS:

1. In the case of LT Industrial / Commercial Consumers, Demand Based Tariff at the option of the Consumer, can be adopted. The Consumer is permitted to have more connected load than the sanctioned load. The billing demand will be the sanctioned load, or Maximum Demand recorded in the Tri-Vector Meter / Smart Meter during the month, whichever is higher. If the Maximum Demand recorded is more than the sanctioned load, penal charges at two times the normal rate shall apply.
2. Use of power within the Consumer premises for bonafide temporary purpose is permitted, subject to the conditions that, total load of the installation on the system does not exceed the sanctioned load.
3. Where it is intended to use power supply temporarily, for floor polishing and such other portable equipment, in a premises having permanent power supply, such equipment shall be provided with earth leakage circuit breakers of adequate capacity.
4. The laboratory installations in educational institutions are allowed to install connected machineries up to 4 times the sanctioned load. The fixed charges shall however be on the basis of sanctioned load.
6. A rebate of 25 Paise per unit will be given for the House/ School/Hostels meant for Handicapped, Aged, Destitute and Orphans, Rehabilitation Centres under Tariff schedule LT-1.
7. A rebate of 20% on fixed charges and energy charges will be allowed in the monthly bill in respect of public Telephone booths having STD/ISD/ FAX facility run by handicapped people, under Tariff schedule LT 3.
8. A rebate of 2 paise per unit will be allowed if capacitors are installed as per Clause 23 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka in respect of all metered IP Set Installations.
9. **Power Factor (PF):**
Capacitors of appropriate capacity shall be installed in accordance with Clause 23 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka, in the case of installations covered under Tariff category LT 3, LT4, LT 5, & LT 6, where motive power is involved.

- (i) The specified P.F. is 0.85. If the PF is found to be less than 0.85 Lag, a surcharge of 2 Paise per unit consumed will be levied for every reduction of P.F. by 0.01 below 0.85 Lag. In respect of LT installations, however, this is subject to a maximum surcharge of 30 Paise per unit.
 - (ii) The power factor when computed as the ratio of KWh/KVAH will be determined up to 3 decimals (ignoring figures in the other decimal places) and then rounded off to the nearest second decimal as illustrated below:
 - (a) 0.8449 to be rounded off to 0.84
 - (b) 0.8451 to be rounded off to 0.85
 - (iii) In respect of Electronic Tri-Vector meters / Smart Meter, the recorded average PF over the billing period shall be considered for billing purposes.
 - (iv) During inspection, if the capacity of capacitors provided is found to be less than what is stipulated in Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka, a surcharge of 30 Paise/unit will be levied in the case of installations covered under Tariff categories LT 3, LT 5, & LT 6 where motive power is involved.
 - (v) In the case of installations without electronic Tri-vector meters / Smart Meter even after providing capacitors as recommended in Clause 23.01 and 23.03 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka, if during any periodical or other testing / rating of the installation by the Licensee, the PF of the installation is found to be lesser than 0.85, a surcharge determined as above shall be levied from the billing month following the expiry of Three months' notice given by the Licensee, till such time, the additional capacitors are installed and informed to the Licensee in writing by the Consumer. This is also applicable for LT installations provided with electronic Tri-vector meters / Smart Meter.
10. All new IP set applicants shall fix capacitors of adequate capacity in accordance with Clause 23 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka before taking service.
 11. All the existing IP set Consumers shall also fix capacitors of adequate capacity in accordance with Clause 23 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka, failing which, PF surcharge at the rate of Rs.100 per HP/ year shall be levied. If the capacitors are found to be removed / not installed, a penalty at the same rate as above (Rs. 100/-per HP / Year) shall be levied.



12. The Semi-permanent cinemas having Semi-permanent structure, with permanent wiring and licence of not less than one year, will be billed under commercial tariff schedule i.e., LT 3.
13. Touring cinemas having an outfit comprising cinema apparatus and accessories, taken from place to place for exhibition of cinematography films and also outdoor shooting units, will be billed under Temporary Tariff schedule i.e., LT 7.
14. The Consumers under IP set tariff schedule, shall use the energy only for pumping water to irrigate their own land as stated in the IP set application / water right certificate and for bonafide agriculture use. Otherwise, such installations shall be billed under appropriate Industrial / Commercial tariff, based on the recorded consumption, if available, or on the consumption computed as per the Table given under Clause 42.06 of the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka.
15. The water pumped for agricultural purposes may also be used by the Consumer for his bonafide drinking purposes and for supplying water to animals, birds, Poultry farms, Dairy farms and fish farms maintained by the Consumer in addition to agriculture.
16. The motor of IP set installations can be used with an alternative drive for other agricultural operations like sugar cane crusher, coffee pulping, arecanut cutting etc., with the approval of the Licensee. The energy used for such operation shall be metered separately by providing alternate switch and charged at LT Industrial Tariff (Only Energy charges) during the period of alternative use. However, if the energy used both for IP Set and alternative operation, is measured together by one energy meter, the energy used for alternate drive shall be estimated by deducting the average IP Set consumption for that month, as per the IP sample meter readings for the sub division, as certified by the sub-divisional Officer.
17. The IP Consumer is permitted to use energy for lighting the pump house and well limited to two lighting points.
18. Billing shall be made at least once in a quarter year for all IP sets.
19. In the case of welding transformers, the connected load shall be taken as:
 - a) Half the maximum capacity in KVA as per the nameplate specified under IS: 1851

OR



- b) Half the maximum capacity in KVA as recorded during the rating by the Licensee, whichever is higher.
20. Electricity under Tariff LT 3 / LT 5 can also be used for Lighting, Heating and Air-conditioning, Yard-Lighting, water supply in the respective of premises of Commercial / Industrial Units.
21. **LED fittings** shall be provided by the Licensee for the Streetlights in the case of villages covered under the Licensee's electrification programme for initial installation.

In all other cases, the entire cost of fittings including Brackets, Clamps, etc., and labour for replacement, additions and modifications shall be met by the organizations making such a request. Labour charges shall be paid at the standard rates fixed by the Licensee for each type of fitting.

22. Lamps, fittings and replacements for defective components of fittings shall be supplied by the concerned Village Panchayaths, Town Panchayaths or Municipalities for replacement.
23. Fraction of KW / HP shall be rounded off to the nearest quarter KW / HP for purpose of billing and the minimum billing being for 1 KW / 1 HP in respect of all categories of LT installations including I.P. sets. In the case of street lighting installations, fraction of KW shall be rounded off to nearest quarter KW for the purpose of billing and the minimum billing shall be quarter KW.

26. Seasonal Industries.

- a) The industries which intend to utilize seasonal industry benefit, shall comply with the conditionality specified under Para no. 24 of the General terms and conditions of tariff (applicable to both HT & LT).
- b) The industries that intend to avail this benefit shall have Electronic Tri-Vector Meter / Smart Meter fitted to their installation.
- c) Monthly charges during the seasonal months shall be fixed charges and energy charges. The monthly charges during the off seasonal months shall be the energy charges plus 25% of the applicable fixed charges.

TARIFF SCHEDULE LT-1

Applicable to lighting/combined lighting, heating and motive Power installations of residential houses, including the installations serviced under erstwhile Bhagyajyothi / Kutirjyothi scheme and also to such houses where a portion is used by the occupant for (a) Handloom weaving (b) Silk rearing and reeling and artisans using motors up to 200 watts (c) Consultancy in - (i) Engineering (ii) Architecture (iii) Medicine (iv) Astrology (v) Legal matters (vi) Income Tax (vii) Chartered Accountants (d) Job typing (e) Tailoring (f) Post Office (g) Gold smithy (h) Chawki rearing (i) Paying guests/Home stay guests (j) personal Computers (k) Dhobis (l) Hand operated printing press (m) Beauty Parlours (n) Water Supply installations, Lift which is independently serviced for bonafide use of residential complexes/residence, (o) Farm Houses and yard lighting limiting to 120 Watts, (p) Fodder Choppers, **Areca nut cutting machine & Milking Machines** with a connected load upto 1 HP.

Also applicable to the installations of (i) Hospitals, Dispensaries, Health Centres run by State/Central Govt. and local bodies; (ii) Houses, schools and Hostels meant for handicapped, aged, destitute and orphans; (iii) Rehabilitation Centres run by charitable institutions, AIDS and drug addicts Rehabilitation Centres; (iv) Railway staff Quarters with single meter (v) fire service station offices.

It is also applicable to the installations of (a) Temples, Mosques, Churches, Gurudwaras, Ashrams, Mutts and religious/Charitable institutions; (b) Hospitals, Dispensaries and Health Centres run by Charitable institutions including X-ray units; (c) Jails and Prisons (d) Schools, Colleges, Educational institutions run by State/Central Govt./Local Bodies; (e) Seminaries; (f) Hostels run by the Government, Educational Institutions, Cultural, Scientific and Charitable Institutions (g) Guest Houses/Travellers Bungalows run in Government buildings or by State/Central Govt./Religious/Charitable institutions; (h) Public libraries; (i) Museums; (j) Installations of Historical Monuments of Archaeology Departments; (k) Public Telephone Booths without STD/ISD/FAX facility run by handicapped people; (l) Sulabh / Nirmal Souchalayas; (m) Viswa Sheds having Lighting Loads only; (n) Gaushalas.

TARIFF SCHEDULE LT-1			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Rs.145/-	Rs.150/-	Rs.160/-
Energy Charges (Per kWh)	580 paise	580 paise	575 paise

Note: [Applicable to LT-1 Tariff Schedule]

(a) Temples, Church's, Mosques, Gurudwaras, Ashrams, Mutts and Religious / Charitable Institution availing the power supply for religious activities under LT supply, shall be categorized and billed under this Tariff schedule. If these institutions use the power for Kalyana Mantapas / Marriage hall, Restaurant or for any other

commercial activity, not related to religious activities, such energy consumption shall be billed under LT-3 tariff schedule.

(b) Rebate for LT domestic installations having SRTPV system:

LT domestic installations with sanctioned load up to 10 KW shall be eligible for the rebate. The eligible consumers shall be allowed a rebate of Rs.25/kW in fixed charges for the installed SRTPV capacity.

(c) "Home Stay" means a private owned residence including a residence in a farm / plantation where the owner or any of their immediate family (spouse /children) is physically residing in the same residence and letting out minimum one room and maximum six rooms where any tourist can stay on payment of boarding and lodging charges. Such installations shall be billed under LT-1 tariff.

If a private owned place including buildings in a farm / plantation where the owners of the establishment does not reside at the establishment themselves, but an agent or an operator designated by them resides in the building / establishment / premises for providing the necessary services to the visitors / guests such installations shall be billed under LT-3(a) tariff.

TARIFF SCHEDULE - LT-2

Applicable to the installations of Private Professional and other Private Educational Institutions including aided, unaided institutions, Nursing Homes and Private Hospitals having only lighting or combined lighting & heating, and motive power.

TARIFF SCHEDULE LT-2			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Rs.190/-	Rs.195/-	Rs.200/-
Energy Charges (Per kWh)	675 paise	655 paise	625 paise

Note: [Applicable to LT-1 & LT-2 Tariff Schedules]

- A rebate of 25 paise per unit shall be given for installation of a house/ School/ Hostels meant for Handicapped, Aged, Destitute and Orphans, Rehabilitation Centres run by Charitable Institutions.
- Use of power within the consumer's premises for temporary purposes for bonafide use is permitted subject to the condition that, the total load of the installation on the system does not exceed the sanctioned load.
- Where it is intended to use floor polishing and such other portable equipment temporarily, in the premises having permanent supply, such equipment shall be provided with an earth leakage circuit breaker of adequate capacity.
- The laboratory installations in educational institutions are allowed to install connected machinery up to 4 times the sanctioned load. The fixed charges shall however be on the basis of sanctioned load.

TARIFF SCHEDULE LT-3(a)

Applicable to Commercial Lighting, Heating and Motive Power installations of Clinics, Diagnostic Centres, X-Ray units, Shops, Stores, Hotels / Restaurants / Boarding and Lodging Homes, Bars, Private guest Houses, Mess, Clubs, Kalyan Mantaps / Choultries, permanent Cinemas/ Semi Permanent Cinemas, Theatres, Petrol Bunks, Petrol, Diesel and oil Storage Plants, Service Stations/ Garages, Banks, Telephone Exchanges, T.V. Stations, Microwave Stations, All India Radio, Dish Antenna, Public Telephone Booths/ STD, ISD, FAX Communication Centers, Stud Farms, Race Course, Ice Cream Parlours, Computer Centres, Photo Studio / colour Laboratory, Photo Copiers, Railway Installation excepting Railway workshop, BMTC / KSRTC Bus Stations excepting Workshop, All offices, Police Stations, Commercial Complexes, Lifts of Commercial Complexes, Battery Charging units (other than EV Battery Charging units), Tyre Vulcanizing Centres, Post Offices, Bakery shops, Beauty Parlours, Stadiums other than those maintained by Govt. and Local Bodies. It is also applicable to water supply pumps and street lights not covered under LT 6, Cyber cafés, Internet surfing cafes, Call centres, BPO / KPO, Telecom, I.T. based medical transcription centres, Private Hostels not covered under LT-1, Home Stay / Paying guests accommodation provided in an independent / exclusive premises, concrete mixtures (Ready Mix Concrete) units.

TARIFF SCHEDULE LT-3(a) (Applicable for all areas)			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Rs.215/-	Rs.215/-	Rs.215/-
Energy Charges (Per kWh)	700 paise	680 paise	660 paise
DEMAND BASED TARIFF (optional)			
where sanctioned load is above 5 KW but below 150 KW			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month)	Rs.235/-	Rs.235/-	Rs.235/-
Energy Charges (Per kWh)	700 paise	680 paise	660 paise

Note: [Applicable to LT-3(a) Tariff Schedule]

1. A rebate of 20 paise per unit shall be allowed to consumers in village panchayat areas, excluding those village panchayats coming within the jurisdiction of Urban Development Authorities.
2. Besides Lighting, Heating and Motive power, electricity supply under this Tariff can also be used for Yard lighting/ air Conditioning/water supply in the premises.
3. The semi-permanent Cinemas should have semi-Permanent Structure with permanent wiring and licence for duration of not less than one year.
4. Touring Cinemas having an outfit comprising Cinema apparatus and accessories taken from place to place for exhibition of cinematography film and also outdoor shooting units shall be billed under LT- 7 Tariff.

5. A rebate of 20% on fixed charges and energy charges shall be allowed in the monthly bill in respect of telephone Booths having STD / ISD/FAX facility run by handicapped people.
6. Demand based Tariff at the option of the consumer can be adopted as per Para 1 of the conditions applicable to LT installations.

TARIFF SCHEDULE LT-3(b)

Applicable to Hoardings & Advertisement boards, Bus Shelters with Advertising Boards, Private Advertising Posts / Sign boards in the interest of public such as Police Canopy Direction boards, and other sign boards sponsored by Private Advertising Agencies / firms on permanent connection basis.

TARIFF SCHEDULE LT-3(b)				
Particulars		FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Less than 67 HP	Rs.200/-	Rs.200/-	Rs.200/-
Energy Charges (Per kWh)		950 paise	950 paise	950 paise

TARIFF SCHEDULE LT-4(a)

Applicable to Agricultural Pump Sets including Sprinklers upto sanctioned load 10 HP and below.

TARIFF SCHEDULE LT-4(a) (Applicable for all Areas)				
Particulars		FY2025-26	FY2026-27	FY2027-28
Commission Determined Tariff (CTD) (Per kWh)		830 paise	856 paise	899 paise
The above CDT comprises of fixed and variable charge component, per unit, as follow	Fixed Charge	417 paise	424 paise	442 paise
	Variable Charge	413 paise	432 paise	457 paise

NOTE:

- (i) In case the GoK does not release the subsidy in advance, in the manner specified by the Commission in Clause 6.1 of the KERC (Manner of Payment of Subsidy) Regulations, 2008, CDT shall be demanded and collected from these consumers.

The GoK shall release full subsidy to meet the revenue requirement on the approved quantum of IP sets sales in terms of Section 65 of the Electricity Act, 2003. In case, there is any variation/ shortfall in the release of required subsidy by the GoK, the quantum of sales to IP sets of 10 HP and below shall be either proportionately regulated or the ESCOMs shall collect the CDT from the IP set consumers.

- (ii) This Tariff is applicable for Coconut and Arecanut plantations also.



TARIFF SCHEDULE LT-4(b)

Applicable to Agricultural Pump Sets including Sprinklers upto sanctioned above 10 HP.

LT-4(b): RATE SCHEDULE Applicable to IP sets above 10 HP			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP/ Month of sanctioned load)	Rs.140/-	Rs.145/-	Rs.150/-
Energy Charges (Per kWh)	410 paise	400 paise	400 paise

TARIFF SCHEDULE LT-4(c)

Applicable to Pump sets used in (i) Nurseries of forest and Horticultural Departments; (ii) Grass Farms and Gardens; (iii) Plantations other than Coffee, Tea, Rubber and Private Horticulture Nurseries **(iv) Saffron cultivation (v) Mushroom Raising Installations.**

LT-4(c): RATE SCHEDULE Applicable to Private Horticultural Nurseries, Coffee, Nurseries of forest and Horticultural Departments, Grass Farms and Gardens, Tea and Rubber plantations, Saffron cultivation, Mushroom Raising Installations.			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.140/-	Rs.145/-	Rs.150/-
Energy Charges (Per kWh)	365 paise	345 paise	325 paise

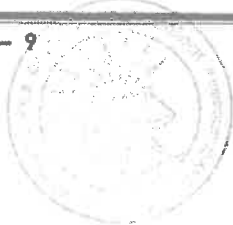
Note: [Applicable to LT-4]

1. The energy supplied under this tariff shall be used by the consumers only for pumping water to irrigate their own land as stated in the I.P. Set application / water right certificate and for bonafide agriculture use. Otherwise, such installations shall be billed under the appropriate Tariff (LT-3/ LT-5) based on the recorded consumption if available, or on the consumption computed as per the Table given under Clause 42.06 of the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka.
2. The motor of IP set installations can be used with an alternative drive for other agricultural operations like sugar cane crusher, coffee pulping, arecanut cutting etc., with the approval of the Licensee. The energy used for such operation shall be metered separately by providing alternate switch and charged at LT Industrial Tariff (Only Energy charges) during the period of alternative use. If the energy used both for IP Set and alternative operation, is however measured together by one energy meter, the energy used for alternate drive shall be estimated by deducting the average IP Set consumption for that month as per the IP sample meter readings for the sub division as certified by the sub-divisional Officer.
3. The Consumer is permitted to use the energy for lighting the pump house and well limited to 2 lighting points.

4. The water pumped for agricultural purposes may also be used by the Consumer for his bonafide drinking purposes and for supplying water to animals, birds, Poultry farms, Dairy farms and fish farms maintained by the Consumer in addition to agriculture.
5. Billing shall be made at least once in a quarter year for all IP sets.
6. A rebate of 2 paise per unit will be allowed if capacitors are installed as per Clause 23 of Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka in respect of all metered IP Set Installations.
7. Only fixed charges as in Tariff Schedule for Metered IP Set Installations shall be collected during the disconnection period of IP Sets under LT 4(a), LT 4(b) and LT 4(c) categories irrespective of whether the IP Sets are provided with Meters or not.

TARIFF SCHEDULE LT-5

Applicable to Heating & Motive power (including lighting) installations of industrial Units **including Micro, Small and Medium Enterprises (MSME)**, Industrial Workshops, Poultry Farms, Sugarcane Crushers, Coffee Pulping, Cardamom drying, Flour, Huller & Rice Mills, Wet Grinders, Milk dairies, Ironing, Dry Cleaners and Laundries having washing, Drying, Ironing etc., Tailoring shop, Bulk Ice Cream and Ice manufacturing Units (including storage units established within the premises of the manufacturing unit), Coffee Roasting and Grinding Works, Cold Storage Plants, Bakery Product Mfg. Units, BMTC/ KSRTC workshops/Depots, Railway workshops, Drug manufacturing units and Testing laboratories, Printing Presses, Garment manufacturing units, Bulk Milk vending Booths, Swimming Pools of local Bodies, Tyre retreading units, Stone crushers, Stone cutting, Chilly Grinders, Phova Mills, pulverizing Mills, Decorticators, Iron & Red-Oxide crushing units, crematoriums, hatcheries, Tissue culture, Saw Mills, Toy/wood industries, Viswa Sheds with mixed load sanctioned under Viswa Scheme, Cinematic activities such as Processing, Printing, Developing, Recording theatres, Dubbing Theatres and film studios, Agarbathi manufacturing unit., Water supply installations of KIADB & industrial units, Gem & Diamond cutting Units, **Floriculture(including lighting for photoperiod elongation for growth)**, Green House, Biotech Labs., Hybrid seed processing units. Information Technology industries engaged in development of hardware & Software, Information Technology (IT) enabled Services / Start-ups (As defined in GOI notification dated 17.04.2015)/ Animation / Gaming / Computer Graphics / **Global Capability Centre Units (GCC)** as certified by the IT & BT Department of GOK/GOI, Silk rearing, Silk filature units, Aqua Culture, Prawn Culture, Brick manufacturing units, Silk / Cotton colour dying, Stadiums maintained by Govt. and local bodies, Fire service stations, Gold / Silver ornament manufacturing units, Effluent treatment plants and Drainage water treatment plants independently serviced



outside the premises of the installation for which the power supply is availed, LPG bottling plants and petroleum pipeline projects, Piggery farms, Analytical Lab. for analysis of ore metals, Satellite communication centres, Mineral water processing plants / drinking water bottling plants soda fountain units and Solid Waste Processing Plant, Animal husbandry activities, Transformer Repair Centres, Data Centres (on production of necessary certificate issued by Department of Electronics, Information Technology & Biotechnology and Science & Technology).

TARIFF SCHEDULE LT-5			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.150/-	Rs.150/-	Rs.150/-
Energy Charges (Per kWh)	450 paise	440 paise	430 paise
DEMAND BASED TARIFF (optional) where sanctioned load is above 5 KW but below 150 KW			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Rs.200/-	Rs.200/-	Rs.200/-
Energy Charges (Per kWh)	450 paise	440 paise	430 paise

Note: [Applicable to LT-5]

1. A rebate of 20 paise per unit shall be allowed to consumers in village panchayat areas, excluding those village panchayats coming within the jurisdiction of Urban Development Authorities.
2. Rebate of Re.1/- per unit in Energy Charges shall be extended to Ice Manufacturing Units / Cold Storage plants used for fisheries purpose that are situated in the coastal belt area of Karnataka State within radius of 5 Kms from Sea. In case these plants are situated beyond the radius of 5 Kms from Sea, such consumers are also eligible to avail the rebate benefit, provided that such consumers have to submit a certification from the authorities of Fisheries Department that their activities are actually meant for fisheries purpose only.
3. Consumers under the LT5 tariff category are permitted to utilize electricity within their premises for internal modifications and expansions, provided that the total load of the installation does not exceed the sanctioned load.

LT-5: ToD Tariff (Optional)		
Time of Day	From July to November (monsoon period) (paise / unit)	From December to June (paise / unit)
06.00 Hrs to 09.00 Hrs	0	(+)100
09.00 Hrs to 18.00 Hrs	0	0
18.00 Hrs to 22.00 hrs	0	(+)100
22.00 Hrs to 06.00 Hrs	0	(-)100

Note: [Applicable to LT-5 DEMAND BASED TARIFF]

1. In the case of LT Industrial Consumers, Demand based Tariff at the option of the Consumer can be adopted. The Consumer is permitted to have more connected load than the sanctioned load. The billing demand will be the sanctioned load or Maximum Demand recorded in the Tri-Vector Meter / Smart Meter during the month whichever is higher. If the Maximum Demand recorded is more than the sanctioned load, penal charges at two times the normal rate shall apply.
2. **Seasonal Industries:** The industries which intend to utilize seasonal industry benefit shall comply with the conditionality under para no. 26 of general terms and conditions applicable to LT.
3. In the case of welding transformers, the connected load shall be taken as, (a) Half the maximum capacity in KVA as per the name plate specified under-IS1851, or (b) Half the maximum capacity in KVA as recorded during rating by the Licensee, whichever is higher.

TARIFF SCHEDULE LT-6(a)

Applicable to water supply and sewerage pumping installations and also applicable to water purifying plants maintained by Government and Urban Local Bodies/ Grama Panchayats for supplying pure drinking water to residential areas. Also applicable to water supply installations in residential layouts.

TARIFF SCHEDULE LT-6(a): Water Supply			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.180/-	Rs.180/-	Rs.180/-
Energy Charges (Per kWh)	550 paise	550 paise	550 paise

TARIFF SCHEDULE LT-6(b)

Public Street lights/Park lights of village Panchayat, Town Panchayat, Town Municipalities, City Municipalities / Corporations / State and Central Govt. / APMC, Traffic signals, Surveillance Cameras at traffic locations belonging to Government Department, subways, water fountains of local bodies. Also applicable to Streetlights of residential Campus of universities, other educational institutions, housing colonies approved by local bodies/development authority, religious institutions, organizations run on charitable basis, industrial area / estate and notified areas. Street lights along with signal lights including the gateman's shed with associated equipment provided at the Railway level crossing, high mast street lights, Lifts/ Escalators installed in pedestrian road crossing maintained by Government and Urban local bodies/ Grama Panchayats independently serviced.



TARIFF SCHEDULE LT-6(b): Public Lighting			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Rs.180/-	Rs.180/-	Rs.180/-
Energy Charges (Per kWh)	700 paise	700 paise	700 paise
Energy Charges for LED / Induction Lighting (Per kWh)	600 paise	600 paise	600 paise

TARIFF SCHEDULE LT-6(c)/HT

Electric Vehicle Charging Stations/ Battery Swapping Stations

TARIFF SCHEDULE LT-6(c)/HT: Electric Vehicle Charging Stations/ Battery Swapping Stations (for Both LT & HT)			
Particulars	FY2025-26	FY2026-27	FY2027-28
LT: Fixed Charges (Per KW / Month of sanctioned load)	Rs.70/-	Rs.70/-	Rs.70/-
HT: Demand Charges (Per KVA/Month of billing Demand)	Rs.200/-	Rs.200/-	Rs.200/-
Energy Charges (Per kWh)	450 paise	450 paise	450 paise

LT-6(c): ToD Tariff for the EV charging stations in the Depots of BMTC / KSRTC / NEKRTC / NWKRTC who have availed HT power supply for charging the Electric Motor Vehicles		
Time of Day	From July to November (monsoon period) (paise / unit)	From December to June (paise / unit)
06.00 Hrs to 09.00 Hrs	0	(+)100
09.00 Hrs to 18.00 Hrs	0	0
18.00 Hrs to 22.00 hrs	0	(+)100
22.00 Hrs to 06.00 Hrs	0	(-)100

TARIFF SCHEDULE LT-7

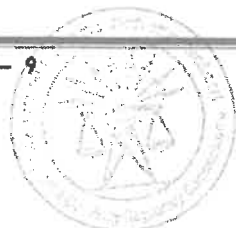
Temporary Supply

TARIFF SCHEDULE LT-7				
Particulars		FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per KW / Month of sanctioned load)	Less than 67 HP	Rs.200/-	Rs.200/-	Rs.200/-
Energy Charges (Per kWh)		1050 paise	1050 paise	1050 paise

Note: [Applicable to LT-7]

1. Billing of LT-7 installations shall be on monthly basis, similar to other category of consumers, however, subject to the provisions of the Conditions of Supply of Electricity of Distribution Licensees in the State of Karnataka (CoS) (Eleventh Amendment), 2023.
2. Temporary power supply with or without extension of distribution main shall be arranged through a pre-paid energy meter duly observing the provisions of Clause 12 of the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka.

3. This Tariff is also applicable to touring cinemas having licence for duration less than one year.
4. All the conditions regarding temporary power supply as stipulated in Clause 12 of the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka shall be complied with before service.



ELECTRICITY TARIFF - 2026

PART-II

HIGH TENSION SUPPLY

Applicable to Bulk Power Supply of Voltages at 11KV (including 2.3/4.6 KV) and above at Standard High Voltage or Extra High Voltages when the Contract Demand is 50 KW / 67 HP and above.

CONDITIONS APPLICABLE TO BILLING OF HT INSTALLATIONS:**1. Billing Demand**

- A) The billing demand shall be the maximum demand recorded during the month or 90% of the CD, whichever is higher.
- B) If at any time the maximum demand recorded exceeds the CD, the Consumer shall pay for the quantum of excess demand at two times the normal rate per KVA per month as deterrent charges as per Section 126(6) of the Electricity Act, 2003. For over-drawal during the billing period, the penalty shall be two times the normal rate.
- C) During the periods of disconnection, the billing demand shall be 90% of CD, had the installation been in service. This provision is applicable only, if the installation is under disconnection for the entire billing month.
- D) For the purpose of billing, the billing demand of 0.5 KVA and above will be rounded off to the next higher KVA, and billing demand of less than 0.5 KVA shall be ignored.

2. Power factor (PF)

It shall be the responsibility of the HT Consumer to determine the capacity of PF correction apparatus and maintain an average PF of not less than 0.90.

(i) The specified P.F. is 0.90. If the power factor goes below 0.90 Lag, a surcharge of 3 Paise per unit consumed will be levied for every reduction of P.F. by 0.01 below 0.90 Lag.

(ii) The power factor when computed as the ratio of KWh / KVAh will be determined up to 3 decimals (ignoring figures in the other decimal places), and then rounded off to the nearest second decimal as illustrated below:

(a) 0.8949 to be rounded off to 0.89

(b) 0.8951 to be rounded off to 0.90

In respect of Electronic Tri-Vector meters / Smart Meter, the recorded average PF over the billing period shall be considered for billing purposes. If the same is not available, the ratio of KWh to KVAh consumed in the billing month shall be considered.



3. Rebate for supply at high voltage:

If the Consumer is availing power at voltage higher than 13.2 KV, then consumer will be entitled to a rebate as indicated below:

Supply Voltage: Rebate

- | | |
|-------------|---------------------------------|
| A) 33/66 KV | 2 Paise/unit of energy consumed |
| B) 110 KV | 3 Paise/unit of energy consumed |
| C) 220 KV | 5 Paise/unit of energy consumed |

The above rebate will be allowed in respect of all the installations of the above voltage class, including the existing installations, and also for installations converted from 13.2 KV and below to 33 KV and above and also for installations converted from 33/66 KV to 110/220 KV, from the next meter reading date after conversion / service / date of notification of this Tariff order, as the case may be. The above rebate is applicable only on the normal energy consumed by the Consumer including the consumption under TOD Tariff and base consumption in respect of any concessional scheme, approved by the Commission. and is not applicable on any other energy allotted and consumed, if any, viz.,

- i) Wheeled Energy.
- ii) Energy drawal under special incentive scheme / DERS / any other concessional schemes approved by the Commission.

The above rebate is not applicable for BMRCL and Railway Traction.

4. In respect of Residential Quarters / Colonies availing Bulk power supply by tapping the main HT supply, the energy consumed by such Colony loads, metered at single point, shall be billed under HT-4 tariff schedule. No reduction in demand recorded in the main HT meter will be allowed.
5. Energy supplied may be utilized for all purposes associated with the working of the installations, such as, Office, Stores, Canteens, Yard Lighting, Water Supply and Advertisements within the premises.
6. Energy can also be used for construction, modification and expansion purposes within the premises.
7. Power supply under HT-4 tariff schedule may be used for Commercial and other purposes inside the colony for installations such as Canteen, Club, Shop, Auditorium etc., provided, this load is less than 10% of the CD.

8. In respect of Residential Apartments, availing HT Power supply under HT-4 tariff schedule, the supply availed for Commercial and other purposes like Shops, Hotels, etc., will be billed under appropriate tariff schedule (Only Energy charges) duly deducting such consumption in the main HT supply bill. No reduction in the recorded demand of the main HT meter is allowed. Common areas shall be billed at Tariff applicable to that of the predominant Consumer category.

9. Seasonal Industries

- a. The industries, which intend to utilize seasonal industry benefit, shall conform to the conditionality's under Para no. 24 of the General terms and conditions of tariff (applicable to both HT & LT).
- b. The industries that intend to avail this benefit shall have Electronic Tri-Vector Meter / Smart Meter fitted to the installation.
- c. Monthly charges during the working season, shall be the demand charges on 90% of the contract demand, or the recorded maximum demand during the month, whichever is higher, plus the energy charges for the energy consumed.
- d. Monthly charges during the off season shall be demand charges on the maximum demand recorded during the month or 50% of the Contract Demand whichever is higher plus the energy charges for the energy consumed.
- e. Monthly charges during off season period to the installation of Ice Manufacturing units / Cold Storage Plants used for fisheries purpose situated in the coastal belt of Karnataka State within the radius of 5 Kms from Sea only, shall be the demand charges on the maximum demand recorded during the month or 90% of the contract demand whichever is higher at 50% of the normal demand charges plus energy charge for the energy consumed.
- f. In addition to the concession in the Demand Charges, a rebate in the energy charges by Re.1 per unit for the energy consumed during the year shall be allowed to the installations of Ice manufacturing units / cold storage plants used for fisheries purpose, situated in the coastal belt area of Karnataka State within a radius of 5 Kms. from Sea and also to extend the similar benefit to such plants which are situated beyond the radius of 5 Kms from Sea provided that such consumers have to submit a certification from



the authorities of Fisheries Department that their activities are actually meant for fisheries purpose only.

10. The ToD tariff approved by the Commission in this Tariff Order is not applicable to the extent of the energy consumed and billed under the new 'Discounted Energy Rate Scheme'. However, ToD tariff shall be applicable up to the base monthly average consumption, as computed by the licensee.

TARIFF SCHEDULE HT-1

Applicable to Water Supply, Drainage / Sewerage water treatment plant and Sewerage Pumping installations, belonging to Bangalore Water Supply and Sewerage Board, Karnataka Urban Water Supply and Sewerage Board, other local bodies, State and Central Government

TARIFF SCHEDULE HT-1			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.340/-	Rs.340/-	Rs.340/-
Energy Charges (Per kWh)	625 paise	625 paise	625 paise

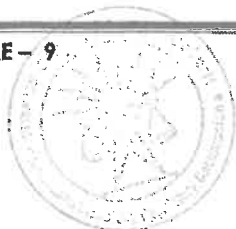
HT-1: ToD Tariff (Optional)		
Time of Day	From July to November (monsoon period) (paise / unit)	From December to June (paise / unit)
06.00 Hrs to 09.00 Hrs	0	(+)100
09.00 Hrs to 18.00 Hrs	0	0
18.00 Hrs to 22.00 hrs	0	(+)100
22.00 Hrs to 06.00 Hrs	0	(-)100

Note: [Applicable to HT-1]

Energy supplied to residential quarters availing bulk supply by the above category of Consumer, shall be metered separately at a single point, and the energy consumed shall be billed at HT-4 Tariff. No reduction in the demand recorded in the main HT meter will be allowed.

TARIFF SCHEDULE HT-2(a)

Applicable to Industries **including Micro, Small and Medium Enterprises (MSME)**, Factories, Industrial Workshops, Research & Development Centres, Industrial Estates, Milk dairies, Rice Mills, Poha Mills, Roller Flour Mills, News Papers, Printing Press, Railway Workshops/KSRTC Workshops/ Depots, Crematoriums, Cold Storage, Ice & Ice-cream mfg. Units, Swimming Pools of local bodies, Water Supply Installations of KIADB and other industries, all Defence Establishments, Hatcheries, Poultry Farm, Museum, Floriculture(including lighting for photoperiod elongation for growth), Green House, Bio Technical Laboratory, Hybrid Seeds processing Units, Stone Crushers, Stone cutting, Bakery Product Manufacturing Units, Mysore Palace illumination, Film Studios, Dubbing Theatres, Processing, Printing, Developing and Recording Theatres, Tissue Culture, Aqua Culture, Prawn Culture, Information Technology Industries engaged in development of Hardware & Software, Information Technology (IT) enabled Services / Start-ups(As defined in GOI notification dated 17.04.2015)/ Animation / Gaming / Computer Graphics / **Global Capability Centre Units (GCC)** as certified by the IT & BT Department of GOK/GOI, Drug Mfg. Units, Garment Mfg. Units, Tyre retreading units, Nuclear Power Projects, Stadiums maintained by Government and local bodies,



Railway Traction, Effluent treatment plants and Drainage water treatment plants owned other than by the local bodies, independently serviced outside the premises of industries/ Buildings for which the HT power supply is availed. LPG bottling plants, petroleum pipeline projects, Piggery farms, Analytical Lab for analysis of ore metals, Saw Mills, Toy/wood industries, Satellite communication centres, Mineral water processing plants / drinking water bottling plants and Solid Waste Processing Plant, Data Centres (on production of necessary certificate issued by Department of Electronics, Information Technology & Biotechnology and Science & Technology. Bulk Ice Cream and Ice Manufacturing Units (including storage units established within the premises of the manufacturing unit)

TARIFF SCHEDULE HT-2(a)			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.345/-	Rs.350/-	Rs.355/-
Energy Charges (Per kWh)	660 paise	660 paise	650 paise

TARIFF SCHEDULE HT-2(a) Applicable to Bangalore Metropolitan Railway Corporation Limited (BMRCL)			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.305/-	Rs.310/-	Rs.315/-
Energy Charges (Per kWh)	510 paise	495 paise	485 paise

TARIFF SCHEDULE HT-2(a) Applicable Railway Traction			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.345/-	Rs.350/-	Rs.355/-
Energy Charges (Per kWh)	660 paise	660 paise	650 paise

TARIFF SCHEDULE HT-2(a) Effluent Treatment Plants independently serviced outside the premises of any installation			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.345/-	Rs.350/-	Rs.355/-
Energy Charges (Per kWh)	635 paise	620 paise	610 paise

TARIFF SCHEDULE HT-2(b)

Applicable to Commercial Complexes, Cinemas, Hotels, Boarding & Lodging, Amusement Parks, Telephone Exchanges, Race Course, All Clubs, T.V. Station, All India Radio, Railway Stations, Air Port, BMTC, KSRTC bus stations, All offices, Banks, Commercial Multi-storied buildings, APMC Yards, Stadiums other than those maintained by Government and Local Bodies, Construction power for irrigation, Power Projects and Konkan Railway Project, Petrol / Diesel and Oil storage plants, I.T. based medical transcription centers, telecom, call centres / BPO / KPO, Diagnostic centres, concrete mixture (Ready Mix Concrete) units, Private Guest Houses / Travelers Bungalows.

All the activities listed under LT3 tariff schedule and not included under HT2(b) tariff schedule shall be classified and billed under HT-2(b), if they avail power under HT supply.

TARIFF SCHEDULE HT-2(b)			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.370/-	Rs.375/-	Rs.380/-
Energy Charges (Per kWh)	595 paise	570 paise	540 paise

TARIFF SCHEDULE HT-2(c)(i)

Applicable to Government Hospitals, Hospitals run by Charitable Institutions, ESI hospitals, Universities and Educational Institutions belonging to Government and Local bodies, Aided Educational Institutions and Hostels of all Educational Institutions.

TARIFF SCHEDULE HT-2(c)(i)			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.295/-	Rs.300/-	Rs.305/-
Energy Charges (Per kWh)	710 paise	710 paise	710 paise

TARIFF SCHEDULE HT-2(c)(ii)

Applicable to Hospitals and Educational Institutions other than those covered under HT-2 (c) (i).

TARIFF SCHEDULE HT-2(c)(ii)			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.350/-	Rs.355/-	Rs.360/-
Energy Charges (Per kWh)	720 paise	700 paise	700 paise

Note: [Applicable to HT-2a, HT-2b, HT-2c(i) and HT-2c(ii) tariff category]

1. Energy supplied may be utilized for all purposes associated with the working of the installation such as offices, stores, canteens, yard lighting, water pumping and advertisement within the premises.
2. Energy can be used for construction, modification and expansion purposes within the premises.
3. The tariff HT-2(b) is not applicable for construction of new Industries. Such power supply shall be availed only under the temporary category HT-5.
4. In respect of consumer availing HT power supply, the energy used for Effluent Treatment Plant and Drainage water treatment plants situated within the premises of the installation from the main meter or by fixing the separate sub-meter, the electricity consumed by such Effluent Treatment Plant and Drainage Water Treatment Plants shall be billed at the respective applicable tariff schedule for which the power supply is availed for the installation.



ToD Tariff : HT-2(a), HT-2(b), HT-2c(i) & HT-2c(ii)		
Time of Day	From July to November (monsoon period) (paise / unit)	From December to June (paise / unit)
06.00 Hrs to 09.00 Hrs	0	(+)100
09.00 Hrs to 18.00 Hrs	0	0
18.00 Hrs to 22.00 hrs	0	(+)100
22.00 Hrs to 06.00 Hrs	0	(-)100
Note: The ToD tariff is not applicable to BMRCCL & Railway Traction installations.		

TARIFF SCHEDULE HT-3

Applicable to all Lift Irrigation schemes (other than Government schemes covered in HT-7 Tariff schedule)

TARIFF SCHEDULE HT-3			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.150/-	Rs.150/-	Rs.150/-
Energy Charges (Per kWh)	150 paise	150 paise	150 paise

TARIFF SCHEDULE HT-4

Applicable to Residential apartments and colonies (whether situated outside or inside the premises of the main HT Installation) availing power supply independently or by tapping the main H.T. line. Power supply can be used for residences, theatres, shopping facility, club, hospital, guest house, yard/street lighting, canteen located within the colony and Temple, Church's, Mosques, Gurudwaras, Ashrams, Mutts and Religious /Charitable institutions using power for religious activities, Jails and Prisons.

TARIFF SCHEDULE HT-4			
Particulars	FY2025-26	FY2026-27	FY2027-28
Demand Charges (Per KVA / Month of billing Demand)	Rs.290/-	Rs.290/-	Rs.290/-
Energy Charges (Per kWh)	690 paise	700 paise	715 paise

Note: [Applicable to HT-4 category]

1. In respect of residential colonies availing power supply by tapping the main H.T. supply, the energy consumed by such colony loads metered at a single point, is to be billed at the above energy rate. No reduction in the recorded demand of the main H.T. supply is allowed.
2. Energy under this tariff may be used for commercial and other purposes inside the colonies, for installations such as, Canteens, Clubs, Shops, Auditorium etc., provided, this commercial load is less than 10% of the Contract demand.
3. In respect of Residential Apartments, availing HT Power supply under HT-4 tariff schedule, the supply availed for Commercial and other purposes like Shops, Hotels, etc., will be billed under appropriate tariff schedule (Only Energy charges), duly deducting such consumption in the main HT supply bill. No reduction in the

recorded demand of the main HT meter is allowed. Common areas shall be billed at Tariff applicable to the predominant Consumer category.

NOTE:

"Common Areas" shall mean and include the shared facilities and amenities specifically including water pumping, lift, motor, parking areas lighting, sewage treatment plant, firefighting equipment, swimming pool, gym, clubhouse.

Provided that such areas and facilities shall be utilized exclusively for bona fide purposes and shall not be used for any commercial activity or business enterprise whatsoever.

4. Temples, Church's, Mosques, Gurudwaras, Ashrams, Mutts and Religious / Charitable Institution availing the power supply for religious activities under HT supply, shall be categorized and billed under HT-4 Tariff schedule. If these institutions use the power for Kalyana Mantapas / Marriage hall, Restaurant or for any other commercial activity, not related to religious activities, such energy consumption shall be billed under HT-2(b) tariff schedule (only energy charges) duly deducting such consumption recorded in the main HT meter. However, no reduction in the demand charges towards the recorded demand in the main HT meter shall be allowed. In all such cases, it shall be ensured that sub-meters are provided to record such commercial consumption separately.

TARIFF SCHEDULE HT-5

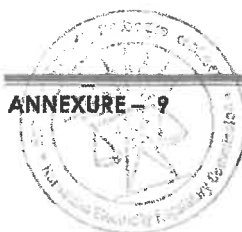
Temporary Power Supply

Tariff applicable to sanctioned load of 67 HP and above for power supply availed on temporary basis, hoardings and advertisement boards and construction power for all categories.

TARIFF SCHEDULE HT-5			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.400/-	Rs.400/-	Rs.400/-
Energy Charges (Per kWh)	1050 paise	1050 paise	1050 paise
Tariff applicable to Bangalore International Exhibition Centre, for power supply availed on temporary basis with the contract demand of 67 HP and above			
Fixed / Demand Charges	Energy Charges		
Nil	1200 paise per unit		

Note: [Applicable to HT-5 category]

1. Temporary power supply with or without extension of distribution main shall be arranged through a pre-paid energy meter duly observing the provisions of Clause 12 of the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka.
2. This Tariff is also applicable to touring cinemas having licence for duration less than one year.



3. All the conditions regarding temporary power supply as stipulated in Clause 12 of the Conditions of Supply of Electricity of the Distribution Licensees in the State of Karnataka shall be complied with before service.

TARIFF SCHEDULE HT-6

Applicable to Irrigation and Agricultural Farms, Government Horticultural Farms, Private Horticultural Nurseries, Coffee, Tea, Rubber, Coconut & Arecanut plantations, Mushroom Raising Installations.

TARIFF SCHEDULE HT-6			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.150/-	Rs.150/-	Rs.150/-
Energy Charges (Per kWh)	550 paise	550 paise	550 paise

TARIFF SCHEDULE HT-7

Applicable to Government Lift irrigation Schemes / Societies.

TARIFF SCHEDULE HT-7			
Particulars	FY2025-26	FY2026-27	FY2027-28
Fixed Charges (Per HP / Month of sanctioned load)	Rs.150/-	Rs.150/-	Rs.150/-
Energy Charges (Per kWh)	475 paise	475 paise	475 paise
