

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

**Review Petition No. 8/RP/2016
in
Petition No. 118/MP/2015**

**Coram:
Shri Gireesh B. Pradhan, Chairperson
Shri A.K. Singhal, Member
Shri A.S. Bakshi, Member
Dr.M.K.Iyer, Member**

Date of Order: 14th March, 2017

In the matter of

Review of order dated 30.12.2015 passed in Petition No.118/MP/2015.

**And
In the matter of**

MP Power Management Company Limited
Shakti Bhawan, Jabalpur-482 008.

..... **Petitioner**

Versus

1. Sasan Power Limited
Reliance Power Ltd.
3rd Floor, Reliance Energy Centre,
Santa Cruz East, Mumbai
2. Paschimanchal Vidyut Vitran Nigam Ltd.
Victoria Park, Meerut-250 001.
3. Purvanchal Vidyut Vitran Nigam Ltd.
Hydel Colony, Bhikaripur, Post-DLW,
Varanasi-221 004.
4. Madhyanchal Vidyut Vitran Nigam Ltd.
4A-Gokhale Marg, Lucknow-226 001.
5. Dakshinanchal Vidyut Vitran Nigam Ltd.
220kV, Vidyut Sub-Station,
Mathura Agra By-Pass Road, Sikandra,
Agra-282 007.

6. Ajmer Vidyut Vitran Nigam Ltd.
400 kV GSS Building (Ground Floor),
Ajmer Road, Heerapura, Jaipur

7. Jaipur Vidyut Vitran Nigam Ltd.
400 kV GSS Building (Ground Floor),
Ajmer Road, Heerapura, Jaipur

8. Jodhpur Vidyut Vitran Nigam Ltd.,
400 kV GSS Building (Ground Floor),
Ajmer Road, Heerapura, Jaipur

9. Tata Power Delhi Distribution Ltd.,
Grid Sub-Station Building, Hudson Lines,
Kingsway camp, New Delhi-110 009.

10. BSES Rajdhani Power Ltd.,
BSES Bhawan, Nehru Place,
New Delhi-110 019.

11. BSES Yamuna Power Ltd.,
Shakti Kiran Building, Karkardooma,
Delhi-110 092.

12. Punjab State Power Corporation Ltd.,
The Mall, Patiala-147 001.

13. Haryana Power Purchase Centre,
Shakti Bhawan, Sector-6,
Panchkula (Haryana)-134 109.

14. Uttarakhand Power Corporation Ltd.,
Urja Bhawan, Kanwali Road,
Dehradun-248 001.

.....Respondents

The following were present:

Shri G. Umapathy, Advocate, MPPMCL
Shri Vishrov Mukherjee, Advocate, SPL
Shri Janmali M, Advocate, SPL
Shri Rohit Venkat, SPL
Shri Alok Shankar, Advocate, TPDDL
Shri Mayank Sharma, PSPCL

Shri Tarun Ahuja, Rajasthan Discom
Shri B.L. Sharma, Rajasthan Discom
Shri Rajiv Srivastava, Advocate, UPPCL

ORDER

The Review Petitioner, MP Power Management Company Limited (MPPMCL), has filed this review petition seeking review of the Commission's order dated 30.12.2015 in Petition No. 118/MP/2015 (Impugned order) on the ground of three errors apparent on the face of the record

2. The Review Petitioner has submitted that the Commission in Para 20 of the order dated 30.12.2015 in Petition No. 118/MP/2015 has stated that "*the operating period of the different units of the generating station will be considered from the respective date of their commercial operation and the operating period of the generating station will be reckoned w.e.f 27.3.2015.*" . The Review Petitioner has submitted that as the 24 hours performance test for the power station for all the six units of 660MW of M/s. Sasan UMPP was conducted from 20.4.2015 to 21.4.2015 and the power station performance test was completed on 21.4.2015, Independent Engineer has given Test Certificate and accordingly, the operating period of generating station will be reckoned with effect from 21.4.2015 and not 27.3.2015 and accordingly, the dates are required to be corrected.

3. The Review Petitioner has submitted that the Commission in Para 40 (a) and (d) of the impugned order had mentioned that ".....The quoted tariff of the contract year from 1.4.2013 to 31.3.2014 is Rs. 0.702/kWh..." and ".....The quoted tariff of the contract year from 1.4.2014 to 31.3.2015 is Rs. 1.313/kWh..." . The Review Petitioner has submitted that since the CoD of the 1st Unit of SPL was declared on

18.8.2013 and accordingly, as per PPA, the quoted tariff of the contract year from 1.4.2013 to 31.3.2014 i.e. for the first year is Rs. 0.698/kWh and for the second contract year from 1.4.2014 to 31.3.2015 is Rs.0.702/kWh . The Review Petitioner has further submitted that the quoted tariff of the contract year from 1.4.2013 to 31.3.2014 and 1.4.2014 to 31.3.2015 have been wrongly mentioned in para 40 (a) and (d) of the said order as Rs.0.702/kWh and Rs.1.313/kWh respectively and accordingly, the quoted tariff is required to be corrected.

4. With regard to the refund of Rs. 22 crore to procurers on account of abolishment of Electricity Duty in the State of Madhya Pradesh, the Review Petitioner has submitted that the Commission by its order allowed the compensation due to Change in Law impacting revenues and costs during the operating period regarding electricity duty and cess and observed that SPL must refund the amount of Rs. 22.0 crore on account of abolishment of electricity duty in the State of MP to beneficiaries/procurers in proportion to their share in the contracted capacity with effect from 1.8.2014 or adjust in their bills. The Review petitioner has submitted that as per the MP Electricity Duty Act, 1949, the applicable rate of electricity duty on sale of power in the State of Madhya Pradesh as on the date of submission of the bid was 2 paisa/kWh. The Review Petitioner has further submitted that as the electricity duty is only on the sale of power to MP, the compensation for this claim was raised against MP only. The Review Petitioner has submitted that the beneficiaries/procurers are not paying for the claim through tariff for the electricity duty on sale of power to the State of Madhya Pradesh, rather electricity duty on sale of power to the State of Madhya Pradesh has been burdened with the MP i.e. lead procurer only. Therefore, the Review Petitioner is entitled to refund of the electricity duty of Rs. 22 crore. The Review Petitioner has also submitted that reduction in

annual cost of Rs. 22 crore towards electricity duty with effect from 1.8.2014, on sale of power to the State of MP should be rightly paid/adjusted to MPPMCL only and the Commission has committed an error in not directing the amount of Rs. 22 crore to MPPMCL i.e. lead procurer only with effect from 1.8.2014 onwards.

5. Against the above background, the Review Petitioner has filed the present review petition with the following prayers.

"(a) Pass appropriate orders by rectifying the errors in the order dated 30.12.2015 passed by the Commission in Petition No. 118/MP/2015;

(b) Direct that the annual cost of Rs. 22 crore towards electricity duty with effect from 1.8.2014 on sale of power to the State of M.P. should be paid to the M.P. Power Management Company Ltd.

(c) Pass any such other and further orders as this Hon`ble Commission may deem just and proper."

6. The notices were issued to the respondents to file their replies. Reply to the Review Petition has been filed by Sasan Power Limited which has been dealt with in the succeeding paragraphs.

Analysis and Decision:

7. We have considered the submissions of the petitioner and the respondents. During the course of hearing, learned counsel for the Review Petitioner submitted that he is not pressing for the first prayer regarding error in the impugned order and that the only issue remains to be considered is refund of Rs. 22 crore towards electricity duty to the State of MP. However, in our view, the issues raised by the Review Petitioner should be settled once and for all. Therefore, all the issues raised in the petition are being dealt with in the proceedings paragraphs.

Issue No. 1: Rectification of error in order dated 18.11.2015 in Petition No. 402/MP/2014 regarding operating period of different units of the generating station of SPL:

8. The Review Petitioner has submitted that the Commission in para 20 of the impugned order had observed that "Therefore, the operating period of the different units of the generating stations will be considered from the respective date of their commercial operation and the operating period of the generating station will be reckoned w.e.f 27.3.2015". The Review Petitioner has submitted that as the 24 hours performance test for all the six units of 660 MW of Sasan UMPP was conducted from 20.4.2015 to 21.4.2015 and performance test of the generating station was completed on 21.4.2015. Independent Engineer had given Test Certificate and accordingly, the operating period of generating station will be reckoned w.e.f. 21.4.2015 and not from 27.3.2015.

9. The Review Petitioner has submitted that since, COD of unit-1 of the generating station was declared on 16.8.2013, as per the PPA, the quoted tariff of the contract year from 1.4.2013 to 31.3.2014 i.e for first year is Rs. 0.698/kWh. However, in para 40 (a) and (d) of the impugned order "the quoted tariff of the contract year from 1.4.2013 to 31.3.2014 has been indicated as Rs 0.702/kWh." and "the quoted tariff of the contract year from 1.4.2014 to 31.3.2015 has been indicated as Rs. 1.313/kWh" .

10. The Review Petitioner has submitted that as per the PPA, the second contract year is from 1.4.2014 to 31.3.2015, and the quoted tariff is Rs.0.702 and not Rs.1.313. The quoted tariff of Rs 0.702/kWh is, therefore, required to be corrected as

Rs 0.698/kWh from 1.4.2013 to 31.3.2014. The Review Petitioner has submitted that similar rectifications with regard to COD and quoted tariff are required in Para 20 and Para 33 (a) and (d) of the order dated 18.11.2015 in Petition No. 402/MP/2014.

11. Sasan Power Limited vide its affidavit dated 21.4.2016 has submitted that the Review Petitioner has wrongly contended that the Operating Period of the Project is to be considered from 21.4.2015 i.e. the date on which the performance test for all the units of the generating station was carried out. The Commission in Para 20 of the impugned order has rightly recorded that the operating period of the generating station would be reckoned from 27.3.2015 i.e. the date of commercial operations of Unit 6 of the Project. SPL has submitted that as per the provisions of the PPA, the Operating Period of the Project will commence from the date on which all the Units have achieved CoD. Unit No.6, being the last Unit of the Project was commissioned on 27.3.2015 as evident from the Test Certificate issued by the Independent Engineer on 26.3.2015. SPL has submitted that MPPMCL, vide its letter dated 26.3.2015 accepted that the performance test of Unit No.6 of the Project was carried out successfully and Unit No.6 of the Project has achieved CoD. Accordingly, as per the terms of the definition of the Operating Period, all units of the Project achieved CoD by 27.3.2015. SPL has submitted that MPPMCL's reliance on letter dated 22.4.2015 of the Independent Engineer stating the operating period of the Project is to be considered from 21.4.2015 is misplaced. SPL has submitted that 24 hour test is separate from the commissioning test and is only conducted once CoD of the project has been achieved. Therefore, no modification is required in the impugned order regarding the date of commencement of operating period of the Project.

12. We have considered the submissions of the Review Petitioner and SPL and perused all the documents on record. In para 20 of the impugned order, the following was observed:

“20. The claims of the petitioner pertain to the operating period. The “Operating Period” has been defined in the PPA as under:

“Operating Period in relation to the Unit means the period from its COD and in relation to the Power Station the date by which all the Units achieve COD, until the expiry or earlier termination of this Agreement in accordance with Article 2 of this Agreement.”

The dates of commercial operation of the units of Sasan UMPP are as under:

Units	Date
I	16.8.2013
II	28.1.2014
III	12.4.2014
IV	27.5.2014
V	26.12.2014
VI	27.3.2015

The first unit of the generating station achieved COD on 16.8.2013 and the last unit of the generating station achieved COD on 27.3.2015. Therefore, the operating periods of the different units of the generating station will be considered from the respective dates of their commercial operation and the operating period of the generating station will be reckoned with effect from 27.3.2015.”

13. According to MPPMCL, the 24 hours performance test for all the six units of the generating station was conducted from 20.4.2015 to 21.4.2015 and the generating station completed its performance test on 21.4.2015, and Independent Engineer has given the Test Certificate in this regard. Therefore, the operating period of generating station would be reckoned w.e.f. 21.4.2015 and not from 27.3.2015. Accordingly, dates are required to be corrected. MPPMCL has emphasised that since, the performance test was conducted for the 24 hours i.e. from 09:00 hrs of 20.4.2015 to 09:00 hrs of 21.4.2015, the operating period of the

generating station shall be reckoned from 21.4.2015. The Review Petitioner has submitted that the performance test was conducted as per Article 8.1.9 of the PPA which provides that the seller is required to conduct a performance test of the generating station within one month of the date by which all the units have been commissioned.

14. Article 1.1 of the PPA defines 'Commissioning' and 'Commissioned Units' as under:

"Commissioning" or "Commissioned" means in relation to a Unit, that the Unit or in relation to the Power Station, all the Units of the Power Station have passed the Commissioning Tests successfully;

"Commissioned Units" means the Unit in respect of which COD has occurred;

The operating period has been defined in the PPA as under:

"Operating Period" *In relation to the Unit means the period from its COD and in relation to the Power Station the date by which all the Units achieve COD until the expiry or earlier termination of this Agreement in accordance with Article 2 of this Agreement;*

As per the above provisions, the operating period starts from the COD of unit and not from date of completion of the performance test. It is noted that the Review Petitioner accepted the test certificate issued by Independent Engineer towards the performance test of Unit -1 to Unit 6 and the declaration of commercial operation of different units including Unit-6.

15. In view of the above, we do not find merit in the submission of Review petitioner to rectify the status of the operating period of the generating station from 21.4.2015 instead of 27.3.2015 as observed in the impugned order dated 31.12.2015. Accordingly, review on this aspect is rejected.

Issue No. 2: Rectification of error in the impugned order regarding quoted tariff for contract period from 1.4.2013 to 31.3.2014 and 1.4.2014 to 31.3.2015.

16. The Review Petitioner has submitted that as per para 20 of the impugned order, the COD of the 1st Unit of generating station was declared on 16.8.2013 and accordingly, as per PPA, the quoted tariff of the contract year from 1.4.2013 to 31.3.2014 i.e. for first year is Rs 0.698/kWh. However, the Commission in para 40 (a) and (d) of the impugned order observed that "The quoted tariff of the contract year from 1.4.2013 to 31.3.2014 is Rs 0.702/kWh" and "The quoted tariff of the contract year from 1.4.2014 to 31.3.2015 is Rs.1.313/Kwh," respectively. The Review Petitioner has submitted that as per the PPA, since, the second contract year is from 1.4.2014 to 31.3.2015, the quoted tariff is Rs.0.702 and not Rs.1.313, and the quoted tariff of Rs 0.702/kWh is required to be corrected as Rs 0.698/kWh from 1.4.2013 to 31.3.2014.

17. SPL has submitted that as per the PPA, the quoted tariff for the contract year 1.4.2013 to 31.3.2014 is Rs. 0.698/ kWh taking the CoD of the first Unit of the Project as 16.8.2013. SPL has submitted that the Hon'ble Appellate Tribunal for Electricity vide its judgment dated 31.3.2016 in Appeal No. 233 of 2013, has set aside the Commission's order dated 8.8.2013 and has held that the commissioning date of the first unit of the Project is to be considered as 31.3.2013. Accordingly, the tariff is required to be recomputed taking into the commissioning date of the first unit as 31.3.2013. SPL has submitted that the Review Petitioner has wrongly contended that the issue of CoD of the first Unit of the Project and the quoted tariff of the Project for the contract period 1.4.2013 to 31.3.2014 and 1.4.2014 to 31.3.2015 be rectified in order dated 18.11.2015 in Petition No. 402/MP/2014 as well. SPL has

submitted the present Review Petition has been filed against the order dated 30.12.2015 in Petition No. 118/MP/2015 and has no bearing on order dated 18.11.2015 in Petition No. 402/MP/2014.

18. SPL has admitted that taking into account the date of COD of the first unit as 16.8.2013, the quoted tariff of the contract year 1.4.2013 to 31.3.2014 shall be Rs. 0.698/kWh. However, SPL has submitted as per the judgment of the Appellate Tribunal, the date of first unit is 31.3.2013 and accordingly, the first contract year will be on 31.3.2013. It is pertinent to mention that the Hon`ble Supreme Court in its judgment dated 8.11.2016 in Civil Appeal No. 5881-5882 of 2016 has set aside the judgment of the Appellate Tribunal and restored the order of the Commission. As per the order of the Commission, the COD of the first units is 16.8.2013. Accordingly, the first contract year shall be 16.8.2013 to 31.3.2014 and the tariff of Rs. 0.698/kWh will be applicable and the less of Rs. 0.702/kWh will be applicable for second year. Therefore, there is apparent error in line 6th of Para 40 (a) and 40 (d) of the impugned order. The same is rectified in exercise of power under Regulation 103A of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999 as amended as under:

“...The quoted tariff of the contract year from 1.4.2013 to 31.3.2014 is Rs. 0.698/kWh..”

“...the quoted tariff of the contract year from 1.4.2014 to 31.3.2015 is Rs. 0.702/kWh ...”

Issue No. 3: Error in directing to share the amount of Rs. 22 crore between the procurers towards electricity duty w.e.f 1.8.2014 on sale of power to the State of MP.

19. The Review Petitioner has sought review of the impugned order on the ground that in the impugned order, the Commission directed Sasan Power Limited to

refund Rs. 22 crore to the procurers in proportion of their shares in the contracted capacity with effect from 1.8.2014. Whereas the amount of Rs. 22 crore which is being reimbursed by SPL to all the procurers should be reimbursed to MPPMCL alone as the savings have been accrued on account of withdrawal of electricity duty on sale of power to the State of Madhya Pradesh. SPL in its petition No. 118/MP/2015 had submitted as under:

“(a) Electricity duty on sale of power to State of Madhya Pradesh: For claiming the benefits of Change in Law under Article 13 of the PPA, the events must have occurred seven days prior to the bid deadline which was 28.7.2007. On 21.7.2007, the applicable rate of electricity duty on sale of power to State of Madhya Pradesh in terms of the MP Electricity Duty Act, 1949 was 2 paise / kWh. On 25.4.2012, the Government of Madhya Pradesh enacted the Madhya Pradesh Vidyut Shulk Adhinyam, 2012 which repealed the MP Electricity Duty Act, 1949. As per Section 3 (1) read with Part C of Schedule of the Electricity Duty Act 2012, electricity duty on sale of power to State of Madhya Pradesh was increased from 2 paise/kWh to 5 paise/kWh. The increase in electricity duty on sale of power to State of Madhya Pradesh i.e. State owned Distribution and trading licensee was in effect from 25.4.2012 to 31.7.2014. The total amount payable by the petitioner towards electricity duty on sale of power to State of Madhya Pradesh till 31.7.2014 is approximately ₹13.2 crore out of which ₹7.87 crore is due to increase in electricity duty from the rate prevailing at the time of the bid. The petitioner has already paid approximately ₹4.769 crore towards electricity duty on sale of power to State of Madhya Pradesh of which ₹2.86 crore is towards the increase in electricity duty. On 1.8.2014, the Electricity Duty Act, 2012 was amended and the electricity duty on sale of power to State of Madhya Pradesh was withdrawn. The withdrawal of electricity duty with effect from 1.8.2014 has led to a reduction in annual cost of ₹22 crore. The financial impact on account of the change in Electricity Duty on sale of power to the State of Madhya Pradesh from 1.8.2014 onwards to be determined as per the following formula:

Impact (in Rs) = (Actual Electricity Duty paid on sale of power to state of Madhya Pradesh – which is currently NIL) LESS (Electricity Duty on sale of power to state of Madhya Pradesh calculated at the rate of 2 paise per kWh multiplied with the actual units sold to the State of Madhya Pradesh)

Based on the above formula, computation of the financial impact on the petitioner on account of the change in Electricity Duty on sale of Power to State of Madhya Pradesh is as under (a sum of ₹7.87 crore is required to be deducted from this amount as one time reimbursement towards increase in the Electricity duty on sale of power till 31.7.2014 by the petitioner to State of Madhya Pradesh)”.

20. The Review Petitioner has submitted that the beneficiaries are not paying for the claim through tariff for the electricity duty on sale of power to the State of Madhya Pradesh. Since, the electricity duty on sale of power to the State of Madhya Pradesh has been burdened with the MP, compensation/refund on any change or abolition of electricity duty shall be on the State of MP's account only and other procurers are not concerned with the duty applicable for sale of power to MP. The Review Petitioner has submitted that as per the MP Electricity Duty Act, 1949, the applicable rate of electricity duty on sale of power in the State of Madhya Pradesh as on the date of submission of bid was 2 paisa/kWh. The Review Petitioner has submitted that the Government of Madhya Pradesh through the enactment of Madhya Pradesh Vidyut Shulk Adhiniyam, 2012 which repealed the MP Electricity Duty Act, 1949, increased the electricity duty on sale of power to Madhya Pradesh from 2 paisa/kWh to 5 paisa kWh. The Review Petitioner has submitted that on 1.8.2014, Govt. of MP abolished the electricity duty on sale of power to State of MP. The Review Petitioner has submitted that the duty was payable to MP for a period prior to 1.8.2014 and the refund/adjustment ought to be compensated after 1.8.2014 and Rs. 22 crore towards electricity duty on account of sale of power to MP should be reimbursed/refunded to the MP only. The Review Petitioner has submitted that Article 13.2 of the PPA expressly recognizes that change in law claims have to be determined in accordance with the PPA. However, the quantum claimed for compensation can be considered as per Article 13 of the PPA. Therefore, the Commission can direct that compensation due to increase in electricity duty is payable by MP on its share on the quantum of power sold to MP. The Review Petitioner has submitted that had the electricity duty through the notification issued by Govt. of MP on 1.8.2014 was not abolished by Govt. of MP, the review petitioner

would have continuously paid electricity duty at the applicable rate of 5 paisa/kWh on sale of power to the State of MP around Rs. 55 crore annually.

21. SPL in its reply dated 21.4.2016 has submitted that as per the Commission's direction in the impugned order and in terms of Article 13 of the PPA, SPL is required to refund Rs. 22 crore to the Procurers on account of change in law. SPL has submitted that the issue raised by MPPMCL on whether refund of Rs. 22 crore is only to be made to MPPMCL or to all the beneficiaries has no bearing on SPL. SPL has submitted that the issue of refund of Rs. 22 crore on account of abolition of electricity duty by Govt. of MP is *inter-se* between the procurers .

22. The Commission, after considering the submissions of the Review Petitioner and SPL, had observed in the impugned order as under:

“(A) Electricity Duty on sale of power to State of Madhya Pradesh

25. The cut-off date for submission of bid was 21.7.2007. As per the MP Electricity Duty Act, 1949, the applicable rate of electricity duty on sale of power to State of Madhya Pradesh as on the date of submission of the bid was 2 paisa/kWh. Subsequently, the Govt. of Madhya Pradesh notified the Madhya Pradesh Vidyut Shulk Adhinyam, 2012 on 25.04.2012 (“Electricity Duty Act, 2012”) which repealed the MP Electricity Duty Act, 1949. As per Section 3(1) read with Part C of Schedule of the Electricity Duty Act 2012, the petitioner is required to pay electricity duty on sale of power to the State of Madhya Pradesh at the rate of 5 paise/kWh. The petitioner has submitted that from the submission of the bid to till 31.7.2015, applicable duty on energy scheduled to the Madhya Pradesh @ 2 paisa/kWh is ₹ 5.2482 crore. However, the electricity duty payable from the date of commercial operation of 1st unit i.e. 16.8.2013 to 31.7.2015 is ₹ 13.1205 crore. Therefore, ₹ 7.823 crore shall be payable by the distribution companies of Madhya Pradesh to the petitioner due to increase in electricity duty from 2 paisa/kWh to 5 paisa/kWh. Since the operating period starts from the date of the COD, the claims have been allowed with effect from that date. Accordingly, the petitioner is allowed reimbursement of ₹ 7.8723 crore from the date of commercial operation of the first unit i.e. 16.8.2013 to 31.3.2015 on account of electricity duty for sale of power to Madhya Pradesh

26. Govt. of Madhya Pradesh vide its notification No. F-3-02-20 11-XIII dated 1.8.2014 abolished the electricity duty on sale of power to State of Madhya

Pradesh which has led to reduction in annual cost of ₹ 22 crore towards electricity duty with effect from 1.8.2014. At the time of submission of bid, the petitioner has factored the electricity duty levied by Government of Madhya Pradesh at prevailing rate of 2 paisa/kWh which was part of quoted tariff of the generating station. Accordingly, all beneficiaries/procurers are paying for the claim through tariff. Since the Government of MP has abolished electricity duty, it will have implication by way of reduction of ₹.22 crore annually in the tariff. Therefore, the petitioner must refund the said amount of ₹ 22.0 crore to beneficiaries/procurers in proportion to their share in the contracted capacity with effect from 1.8.2014 or adjust in their bills.”

23. During the course of hearing, the Commission desired to know from the learned counsel of SPL whether electricity duty @ 2 paisa/kWh was factored in the bid or was being recovered from MPPMCL over and above the tariff proportionate to MP's share in Sasan UMPP. Learned counsel for SPL submitted that the electricity duty of 2 paisa/unit was factored while quoting the bid by SPL.

24. Since, the quoted bid price was applicable equally for all the beneficiaries of Sasan UMPP, the beneficiaries were paying the electricity duty @ 2 paisa/unit for the period from 16.8.2013 to 31.7.2014 as part of the bidded tariff. Accordingly, all the beneficiaries are entitled for reimbursement of the said duty factored in the bid after the electricity duty was abolished by the Govt. of M.P. Therefore, we do not find any error in the impugned order. The Review Petitioner is seeking to argue the matter on merit which is not permissible at this stage of the review. Accordingly, the prayer is rejected.

25. It is, however, noticed that there is certain clerical error in the last sentence of para 25 of the impugned order wherein the date '31.3.2015' has been mentioned inadvertently in place of the date '31.7.2014'. Accordingly, in exercise of power under Regulation 103A of the Central Electricity Regulatory Commission (Conduct of Business)

Regulations, 1999 as amended, we direct that the date '31.3.2015' appearing in the last sentence of Para 25 of the impugned order may be read as '31.7.2014'.

26. The Review Petition is disposed of accordingly.

SD/-	SD/-	SD/-	SD/-
(Dr. M.K.Iyer) Member	(A.S.Bakshi) Member	(A.K. Singhal) Member	(Gireesh B. Pradhan) Chairperson