

COURT-1

IN THE APPELLATE TRIBUNAL FOR ELECTRICITY
(Appellate Jurisdiction)

APL No. 198 OF 2025 & IA No. 840 OF 2025

Dated: 27th October, 2025

Present : Hon`ble Mr. Justice Ramesh Ranganathan, Chairperson
Hon`ble Mr. Ajay Talegaonkar, Technical Member (Electricity)

In the matter of:

Bihar Grid Company Limited Appellant(s)

Versus

Bihar Electricity Regulatory Commission Respondent(s)

Counsel on record for the Appellant(s) : Anand K. Ganesan
Swapna Seshadri
Utkarsh Singh
Sneha Singh Baghel
Parth Bhalla
for App. 1

Counsel on record for the Respondent(s) : Ravi Kishore
for Res. 1

ORDER

Heard Mrs. Swapna Seshadri, Learned Counsel for the Appellant and Mr. Ravi Kishore, Learned Counsel for the first Respondent and, with their consent, the appeal itself is disposed of.

Mrs. Swapna Seshadri, Learned Counsel for Appellant would, take us through Para 4.4 of the impugned order particularly to the following observations:-

“.....The Commission noted that in the instant petition filed for APR of FY 2024-25, True up of FY 2023-24 and ARR for FY 2025-26 to FY 2027-28 and Tariff for FY 2025-26, the petitioner requested the

Commission that the earlier disallowed Capital Cost towards Part 1 of 2 (ref Tariff Order dated 12.3.2021 and Tariff Order dated 25.03.2022) be considered for the consideration of opening Capital Cost for the FY 2023-24. The petitioner has produced certain documents/ justification in support of Capital Cost for Part 1 of 2 in Annexure C. The Commission has gone through the documents and found that the petitioner has not submitted the required documents, data and facts referred in (a) to (d) above to substantiate and verify the capital cost claimed under Phase IV (Part 1 of 2).”

The grievance of the Appellant, as put forth by Mrs. Swapna Seshadri, Learned Counsel, is that, despite the Appellant having submitted voluminous documents running into hundreds of pages, the only finding of Commission, in the impugned order, is that it has gone through the documents; and the Petitioner (Appellant) has not submitted the required documents, data and facts referred to in (a) to (d) above to substantiate and verify the capital cost claimed under phase 4.

Paras (a) to (d), as referred to in the aforesaid paragraphs of the impugned order, read thus:-

- “a) The actual cost incurred, actual date of start of work, actual COD and scheduled completion period
- b) Detailed justification along-with supporting documents for change in cost with comparison to original project cost Rs.1699.36 Crore showing deviation amount attributable to each factor contributing into deviation i.e Government Taxes & duties, change in scope of work etc;
- c) Calculation sheet of IDC from the date of infusion of debt fund up to Scheduled Date / Actual Date of Commercial operation showing amount

of loan & amount of capex actually attributed/allocated to each substations & transmission lines; and

d) Details of IEDC from the zero date to Scheduled Date / Actual Date of Commercial operation. In absence of furnishing of above said information, the Commission in truing up order dated 12.03.2021 for assets capitalised as on 31.03.2020, stated that no further capitalisation will be considered.....”

The submission, urged on behalf of the Appellant, is that the Commission has not stated as to how the voluminous documents filed by the Appellant are unrelated to clauses (a) to (d) extracted hereinabove; and, instead of taking this Tribunal through the voluminous documents, it would suffice if the Appellant is permitted to explain to the Respondent-Commission as to how the documents filed by them are directly related to sub-paras (a) to (d) extracted hereinabove.

Mr. Ravi Kishore, Learned Counsel appearing on behalf of the Commission, would fairly state that, as the Commission has not assigned reasons as to how the documents, filed by the Appellant, are unrelated to sub paras (a) to (d), this Tribunal may consider remanding the matter to the Commission for its consideration afresh in accordance with law instead of undertaking the exercise of co-relating the documents filed by the Appellant, to clauses (a) to (d), at the appellate stage.

In the light of the submissions made by Learned Counsel on either side, and as Mrs. Swapna Seshadri, Learned Counsel for the Appellant states that this is the only issue with respect to which the present appeal is filed, we set aside the impugned order to the extent applicable to the matter at hand and remand the matter to the Commission to pass a fresh order, after hearing the parties on either side, regarding the relevance or

otherwise of the documents filed by the Appellant with respect to sub paras (a) to (d).

We make it clear that we have not expressed any opinion on merits and the only reason why the impugned order is being set aside on this issue is that the said order is bereft of reasons; and we have not interdicted any findings of the BERC on the other issues dealt with in the impugned order.

The main appeal and the IA are, accordingly, disposed of.

(Ajay Talegaonkar)
Technical Member (Electricity)

(Justice Ramesh Ranganathan)
Chairperson

mk/kns