



**ORDER
OF THE**

WEST BENGAL ELECTRICITY REGULATORY COMMISSION

IN CASE NO. TP-102/22-23

**IN REGARD TO THE TARIFF APPLICATION OF CESC LIMITED
FOR THE YEAR 2025-2026 UNDER SECTION 64(3)(a) READ
WITH SECTION 62(1) AND SECTION 62(3) OF THE ELECTRICITY
ACT, 2003**

DATE: 25.03.2025



Tariff Order of CESC Limited for the year 2025-26

CHAPTER -1

INTRODUCTION

- 1.1 The West Bengal Electricity Regulatory Commission (hereinafter referred to as the "Commission"), a statutory body under the first proviso to section 82(1) of the Electricity Act, 2003 (hereinafter referred to as the "Act"), has been authorized in terms of the section 86 and section 62(1) of the Act to determine the tariff for (a) supply of electricity by a generating company to a distribution licensee, (b) transmission of electricity, (c) wheeling of electricity and (d) retail sale of electricity, as the case may be, within the State of West Bengal.
- 1.2 The CESC Limited (CESC), a Company under the Companies Act, 1956, is a distribution licensee in the State of West Bengal for supply of electricity in Kolkata and some areas in the districts of Howrah, Hooghly, North 24 Parganas and South 24 Parganas of the State. It was a licensee under the provisions of the Indian Electricity Act, 1910 (since repealed) and has become a deemed licensee in terms of the first proviso to section 14 of the Act with effect from 10.06.2003 i.e. the date of coming into force of the Act.
- 1.3 In terms of definition contained in regulation 1.2.1 (xxx) of the West Bengal Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2011, as amended from time to time (hereinafter referred to as the 'Tariff Regulations'), each control period after third control period shall be normally for a period of three ensuing years or such other period of number of ensuing years as may be decided by the Commission from time to time.
- 1.4 CESC, complying with the provisions of the Tariff Regulations, prepared the application for determination of its tariff for the years 2023-2024, 2024-2025 and 2025-2026 under the eighth control period and submitted the same to the Commission. This tariff application was admitted by the Commission under Case No. TP-102/22-23.
- 1.5 The Commission vide its letter no. WBERC/TP-102/22-23/4050 dated 4th July, 2023 directed CESC to publish, as required under section 64(2) of the Act, the gist of the tariff application as approved by the Commission in their website and newspapers as specified in the Tariff Regulations. The gist was, accordingly, published simultaneously on 10th July, 2023 in 'Bartaman' (Bengali), 'Aajkaal' (Bengali), 'Bartaman Patrika' (Hindi) and 'The Telegraph' (English). The gist along with the tariff petition was also



Tariff Order of CESC Limited for the year 2025-26

posted in the website of CESC. The publication invited the attention of all interested parties, stake holders and the members of the public to the application for determination of tariff of CESC for the eighth control period and requested for submission of suggestions, objections and comments, if any, to the Commission within 21 days from the date of publication of the gist. Accordingly, the last date of submission of suggestion, objections and comments was 30.07.2023. Opportunities were also afforded to all to inspect the tariff application following the procedure laid down in West Bengal Electricity Regulatory Commission (Conduct of Business) Regulations, 2013, as amended.

- 1.6 The suggestions, objections and comments on the aforementioned application of CESC for determination of tariff for the eighth control period was received from Reliance Jio Infocomm Ltd., Bharti Airtel Ltd. and Summit Digital Infrastructure Ltd. within the specified time limit.
- 1.7 The Commission, thereafter, in accordance with the provisions of the Act and Tariff Regulations, passed the tariff order dated 03.09.2024 in respect of CESC in Case no. TP-102/22-23 determining the Aggregate Revenue Requirement (in short 'ARR') of CESC for each year of the eighth control period, along with the tariffs of CESC for the years 2023-24 and 2024-25. The objections and suggestions on the tariff petition of CESC for the eighth control period along with the analysis and findings of the Commission has been recorded in the tariff order dated 03.09.2024. CESC on receipt of the aforesaid tariff order of 2023-24 and 2024-25 submitted its gist for approval and the same was approved by the Commission. The approved gist of the tariff order dated 03.09.2024 for 2023-24 and 2024-25 was published in newspapers and on the website of CESC on 19.09.2024.
- 1.8 The Commission now proceeds to determine the revenue recoverable through tariff by CESC during the year 2025-26 as also the tariff of CESC for 2025-26 on the basis of ARR determined for 2025-26 in the tariff order dated 03.09.2024 in Case no TP-102/22-23 after necessary adjustments in accordance with the Tariff Regulations as detailed in the subsequent chapters.



Tariff Order of CESC Limited for the year 2025-26

CHAPTER - 2

SUMMARISED STATEMENT OF AGGREGATE REVENUE REQUIREMENT AND REVENUE RECOVERABLE THROUGH TARIFF FOR THE YEAR 2025-2026

2.1 As stated in the preceding chapter, the Commission determined the ARR of CESC separately for each of the three years of the eighth control period consisting the years 2023-24, 2024-25 and 2025-26 in the tariff order dated 03.09.2024 in Case no TP-102/22-23 (hereinafter referred as 'the 8th MYT order') based on the analysis and findings recorded in that order. The Commission in the MYT order has determined the ARR amounting to **Rs.790130.00 lakh** for the year 2025-26. Summarized statement of ARR for 2025-26 was given in Annexure - 6E to the 8th MYT order dated 03.09.2024.

2.2 **Revenue from sale of power to other licensees:**

CESC in its 8th MYT petition proposed to sale power to other licensee WBSEDCL in the State, in addition to sale of power to its own consumers. CESC in its petition proposed Rs.850.20 lakh as revenue recovered from 13MU sale to WBSEDCL @Rs 6.54/kwh during the year 2025-26. The Commission considers the income from sale to other licensee WBSEDCL in the petition of CESC for ARR determination but does not admit any tariff between the licensees by virtue of this order. The Commission further clarifies that the rate / price of power purchase or sale between two licensees are to be decided under the Power Purchase Agreement following the relevant provisions under the Electricity Act 2003 and not under Tariff determination process in terms of section 62 of the Act. However, to arrive at the revenue to be recovered from own consumers of CESC, the Commission considers to adjust the proposed amount of **Rs.850.20 lakh** as income of CESC from sale of power to WBSEDCL.

2.3 **Adjustment of Regulatory Assets and other payables:**

2.3.1 The Commission in the FPPCA & APR order of CESC for the year 2018-19 in Case No. FPPCA-95/19-20 and APR-80/19-20 dated 22.09.2023 read with the review order dated 02.07.2024 in Case No. APR(R)-26/23-24, has admitted recoverable amount of Rs.67376.61 lakh and ordered in terms of regulation 2.6.6 of the Tariff Regulations that the entire recoverable amount of Rs.67376.61 lakh or a part thereof shall be adjusted with the amount of Aggregate Revenue Requirement for the year 2022-23 or that for any other ensuing year or through a separate order as may be decided by the Commission. The Commission has already adjusted Rs. 12722.00 lakh, Rs. 13062.09 lakh and Rs. 28084.00 lakh



Tariff Order of CESC Limited for the year 2025-26

with the ARR of 2022-23, 2023-24 and 2024-25 respectively. The Commission now decides to adjust the balance amount of Rs. 13508.52 lakh with the ARR of 2025-26, in terms of regulation 2.5.3(i) of the Tariff Regulations.

2.3.2 The Commission in the FPPCA & APR order of CESC Limited for the year 2019-20 in Case No. FPPCA-99/20-21 and APR-83/20-21 dated 05.10.2024 has admitted recoverable amount of Rs.13546.47 lakh and ordered in terms of regulation 2.6.6 of the Tariff Regulations that the entire recoverable amount of Rs.13546.47 lakh shall be adjusted with the amount of Aggregate Revenue Requirement for the year 2025-26. Subsequently, a review petition was made by CESC on the APR order of 2019-20. The Commission in the review order dated 03.03.2025 in Case No. APR(R)-43 /23-24 has admitted further recoverable amount of Rs. 4852.30 lakh. The Commission now decides to adjust the total recoverable amount of Rs. 18398.77 lakh (Rs.13546.47 lakh + Rs. 4852.30 lakh) with ARR of 2025-26 in terms of regulation 2.5.3(i) of the Tariff Regulations.

2.3.3 Carrying Cost: In terms of clause (iv) of regulation 2.6.6 of the Fourth Amendment of the Tariff Regulations, carrying cost is allowable from 01.04.2023, i.e., the date of effect of the amendment. Accordingly, carrying cost is allowed for the part adjustments of APR 2018-19 and full admitted amount of APR 2019-20 as mentioned in paragraph above. In terms of clause (iv) of regulation 2.6.6 of the Tariff Regulations, as amended, carrying cost is calculated with simple interest rate of SBI MCLR rate as on 01st April of the respective year + 250 basis point. The computation of carrying cost is shown below:

Table 2-1: Carrying Cost admitted for Regulatory Asset (Rs lakh)

Sl. No.	Carrying cost	2023-24	2024-25	2025-26
1.	Part APR adjustment for 2018-19 as in para 2.3.1 above	13508.52	13508.52	13508.52
2.	APR adjustment for 2019-20 as in para 2.3.2	18398.77	18398.77	18398.77
3	Total adjustment (1+2)	31907.29	31907.29	31907.29
2	Number of Year	1	1	0.5
3	SBI MCLR (%) as on 1 st April	8.5%	8.65%	9%*
4	SBI MCLR +250 Basis Point (%)	11.00%	11.15%	11.50%
6	Carrying Cost	3509.80	3557.66	1834.67
Total				8902.13

* Based on SBI MCLR (%) as on 01.01.2025 subject to any variation to be adjusted while truing up for APR 2025-26



Tariff Order of CESC Limited for the year 2025-26

- 2.3.4 The Commission in order dated 25.03.2025 in Case No. B117/3, has directed HEL to refund Rs. 24537.00 lakh to CESC during 2025-26 in 12 equal monthly instalments. CESC vide Letter No. SEC:13272024-25/362 dated 24.03.2025 under sworn affidavit submitted that, it has already adjusted Rs. 12798.00 lakh in the year 2024-25 through the Fuel Surcharge formula specified in the Rules, based on the HEL APR orders issued by the Commission. Thus, the Commission accordingly, decides to adjust the balance amount of Rs. 11739.00 lakh (Rs. 24537.00 lakh – 12798.00 lakh) with the overall ARR of 2025-26 of CESC.
- 2.3.5 In view of above, the revenue recoverable from sale to consumer for the year 2025-26 is Rs.818350.22, lakh as below:

Table 2-2: Annual Revenue Recoverable for 2025-26

(Rs lakh)

SI No	Description	Amount
1	ARR for the year 2025-26 as admitted in the MYT order	790130.00
2.	Less: Revenue from sale to licensee (WBSEDCL)	850.20
3.	Adjustment of Regulatory Assets	
	(i) Balance adjustment of APR 2018 -19 of CESC Limited	13508.52
	(ii) Adjustment of APR 2019-20 of CESC Limited	18398.77
	(iii) Carrying Cost on Regulatory Asset	8902.13
	Sub-Total (i+ii+iii)	40809.42
4.	Less: Adjustment on recovery from HEL on Power Purchase Cost as in para 2.3.4 above	11739.00
5	Total Revenue Recoverable from consumers (1-2+3-4)	818350.22

- 2.3.6 The Commission now works out the average cost of supply during the year 2025-26 as below:

Table 2-3: Revenue to be recovered through Tariff (Rs lakh)

Sl. No	Particulars	Unit	Amount
1	Total revenue to be recovered through tariff (Table 2-2)	Rs lakh	818350.22
2	Energy sale to own consumers	MU	11197.00
3	Average tariff for the consumers $[(3)=(1/2)/10]$	Rs./ KWh	7.31

- 2.3.7 The Commission observes that the admitted average tariff for 2025-26 is same as that of 2024-25 i.e. Rs. 7.31 per kWh. Therefore, the Commission keeps the Tariff Schedule unaltered. Any variation related to fuel, power purchase cost etc. shall be governed by the relevant provisions of the Tariff Regulations.



Tariff Order of CESC Limited for the year 2025-26

- 2.3.8 On the basis of above analysis, the detailed tariff structure for different classes of consumers and other terms and conditions related to tariff for the year 2025-26 are provided in Chapter -3 of this order.



Tariff Order of CESC Limited for the year 2025-26

CHAPTER – 3 TARIFF ORDER FOR 2025-26

- 3.1 In the previous chapter, the Commission, in accordance with the Tariff Regulations, has determined for CESC the revenue recoverable through tariff during 2025 – 26. The Commission now proceeds to determine the tariff schedule and the associated conditions of tariff of the consumers of CESC for 2025-26.
- 3.2 **Tariff schedule and conditions of Tariff for consumers of CESC during 2025-26:**
- 3.2.1 Considering the analysis made in paragraph 2.3.6, Commission proposes to continue with the tariff schedule and other terms and conditions of tariff specified for the year 2024-25 in the year 2025-26. Accordingly, the Tariff schedule for 2025-26 is given in **Annexure-3A1** for LV & MV consumers under monthly billing cycle and at **Annexure-3A2** for HV & EHV consumers. The other terms and conditions as per tariff order for the year 2024-25 shall continue during the year 2025-26.
- 3.2.2 All the rates and conditions of tariff mentioned in the paragraph 3.2.1 above are effective from 1st April 2025 and will continue till further order of the Commission.
- 3.2.3 Any variation between the revenue realised by CESC Limited (including MVCA) during the period vis-à-vis the amount realizable as per the tariff schedule is subject to truing up during FPPCA and APR for the year as per provision of Tariff Regulations.
- 3.2.4 Special rebate of 50 paisa/kWh on energy charge to the juvenile home, destitute home, orphanage, dispensaries, libraries and educational institutions run by non- profitable Charitable Organizations connected to L&MV level as per tariff order for the year 2024-25 shall continue.
- 3.2.5 Other associated conditions of the tariff as per tariff order for the year 2024-25 shall continue during the year 2025-26.
- 3.2.6 In addition to above, the following rebates shall continue during the year 2025-26:
- a) For the consumers under Pre-paid scheme, 3% rebate on energy charge of Non-TOD or TOD tariff, as the case may be, shall be applicable. However, where specific prepaid tariff has been mentioned in the tariff schedule that will be applicable.



Tariff Order of CESC Limited for the year 2025-26

- b) In case of short-term supply to pandals for community religious ceremony, a rebate of 30 paisa/kWh on energy charge of each unit shall be given if the entire illumination is done with LED.
- c) A rebate of 15% in energy charge shall be applicable for supply of power for poultry, duckery, aqua culture, animal husbandry, horticulture, floriculture and sericulture. Activities such as ice factories, chilling plants, cold storage, cattle/poultry/fish feed units and food/agriproduct processing units shall be excluded for such rebate.

3.3 Green Tariff:

- 3.3.1 In view of the Green Open Access Rules and 'Go Green' initiatives taken up by the Government, the Commission, in order to promote renewables, had introduced 'Green Tariff' at the rate of 50 paise/kWh since 2021-22 for all consumers other than domestic consumers over and above the retail tariff to the consumer who intends to consume 100% of its consumption using green power for an uninterrupted period for at least six months. In the tariff order for 2022-23, Green Tariff is applicable to the consumer who intends to consume a minimum of 25% of its consumption using green power for an uninterrupted period for at least six months and requisition for green power in multiple of 25% of its consumption. The 'Green Tariff' as applicable for 2022-23 shall also be continued for 2025-26 and onwards.

3.4 Promotional tariff for Electric Vehicle charging stations:

- 3.4.1 In addition to promoting the renewables, the Government has also decided for promotion of Electric Vehicles to achieve overall reduction of carbon footprint. The Commission in line with such Government Policy has already introduced promotional single part tariff for EV Charging stations in the tariff order of 2020-21 and 2021-22 at Rs. 6.00 per unit during the peak hours (17:00 hrs to 23:00 hrs) and Rs. 5.50 per unit during the period other than peak hours. The Commission decides to continue with the same tariff during the year 2025-26 and onwards.
- 3.4.2 Any EV Charging Station has the liberty to go for complete green resource by applying for green energy with payment of 'Green Tariff' as specified in paragraph 3.3 above.
- 3.5 Parallel operation / grid support charge: Consumers having in-situ captive generating plant willing to synchronize its captive plant with CESC system for enhancement of its reliability and security of operation shall pay a parallel operation / grid support charge at the rate of Rs. 20 /KVA/month for the entire capacity of the captive generating plant in addition to other applicable charges payable by the



Tariff Order of CESC Limited for the year 2025-26

consumer. The Commission decides to continue with the same tariff during the years 2025-26 and onwards.

- 3.6 Tariff for Military Engineering Services (MES) under L&MV category shall be same as that of MES tariff in HV&EHV category.
- 3.7 All statutory levies like Electricity Duty or any other taxes, duties etc. imposed by the State Govt. / Central Govt. or any other competent authority shall be extra and shall not be a part of the tariff as determined under this tariff order.
- 3.8 Any matter, which has not been explicitly mentioned in this order, shall be guided by regulations 2.9.8 and 2.9.9 of the Tariff Regulations.
- 3.9 It is open to the State Government to grant any subsidy to any consumer or any class of consumers in the tariff determined by the Commission for CESC Limited. If at all any such subsidy under the provisions of the Act is intimated to CESC Limited and to the Commission by the Government of West Bengal with clear indication of the consumer or class of consumers to be subsidized and the amount of the subsidy proposed to be given is paid in advance, the tariff of such consumer and / or the class of consumers shall be deemed to have been reduced accordingly as has been indicated by the Government of West Bengal. However, such direction of the Government of West Bengal shall not be operative till the payment is made by the Government of West Bengal in accordance with the provisions of the Act and the Regulations made thereunder, and the tariff as fixed by the Commission shall remain applicable. In accordance with the Tariff Regulations, the Government of West Bengal is required to communicate the decision to CESC Limited and the Commission within 15 days from the date of receipt of the tariff order, whether it shall give any subsidy to any group of consumers etc.
- 3.10 CESC shall clearly indicate in the consumer's bill (a) the amount payable in terms of the tariff determined by the Commission (b) amount payable for green tariff, if any (c) the amount of the State Government subsidy, if any and (d) the net amount payable as per provisions of the Tariff Regulations.
- 3.11 The Commission notes that, in terms of regulation 6.1.1 of the Tariff Regulations, the recovery of capacity charges for its thermal generating stations shall be based on plant availability factor. CESC Limited shall comply with the requirements of regulation 6.4.2 and submit information regarding availability and actual generation to SLDC in line with regulation 6.4.2 of the Tariff Regulations, in such format as may be required by SLDC.



Tariff Order of CESC Limited for the year 2025-26

- 3.12 CESC Limited shall present to the Commission a gist of this order in accordance with regulation 2.9.6 of the Tariff Regulation within three working days from the date of receipt of this order for approval of the Commission, and on receipt of the approval, shall publish the approved gist in terms of the aforesaid regulation within four working days from the date of receipt of the approval of the Commission.



2025-26

LOW AND MEDIUM VOLTAGE CONSUMERS

Sl No	Type of Consumer	Applicable Tariff Scheme					Optional Tariff Scheme															
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge PIKWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Optional Tariff Scheme – I			Optional Tariff Scheme – II												
							Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge PIKWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge PIKWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon						
1.	Life Line Consumer (Domestic)	Rate G (LL)	Normal	0 to 25	407	5	Not Applicable			Not Applicable												
				First Next Next	25 35 40	518 569 670																
2.	Domestic (Urban)	Rate G	Normal	Next Next Next Above	50 50 100 300	745 762 762 921	15			Not Applicable			Not Applicable									
				First Next Next Next Above	60 40 50 150 300	657 724 793 849 926	24			Normal TOD			Rate M (i) (TOD)			24			Not Applicable			
3.	Commercial (Urban)	Rate M (i)	Normal																			
4.	Short-term Supply	Rate STLT	Prepaid - TOD		06:00 hrs to 17:00 hrs 17:00 hrs to 23:00 hrs 23:00 hrs to 06:00 hrs	753 825 702	28			Not Applicable			Not Applicable				Not Applicable					



2025-26

LOW AND MEDIUM VOLTAGE CONSUMERS

Sl No	Type of Consumer	Applicable Tariff Scheme						Optional Tariff Scheme					
		Optional Tariff Scheme - I			Optional Tariff Scheme - II			Optional Tariff Scheme - I			Optional Tariff Scheme - II		
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge PIKWh	Fixed Charge Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge PIKWh	Fixed Charge Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme
5.	Specified Institution	Rate P	Normal	On all Units	663	28	Rate P (pTOD)	Prepaid - TOD	06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs	544	28	Rate P (pTOD)	Prepaid - TOD
	Municipal or Non-Municipal								All Units	706			
6	Government School, Government aided School or Government Sponsored School	P1	Normal	On all Units	524	12	P1 (TOD)	Normal (TOD)	06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs	517	12	Not Applicable	Not Applicable
									17.00 hrs to 20.00 hrs	566			
									23.00 hrs to 06.00 hrs	502			
7	Public Bodies	Rate C1	Normal	On all Units	722	42	Rate C1(pTOD)	Prepaid - TOD	06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs	683	42	Rate C1(pTOD)	Prepaid - TOD
									17.00 hrs to 20.00 hrs	748			
									23.00 hrs to 06.00 hrs	637			



LOW AND MEDIUM VOLTAGE CONSUMERS

2025-26

Sl No	Type of Consumer	Applicable Tariff Scheme				Optional Tariff Scheme					
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon
8.	Cottage Industry / Artisan / Weavers / Small production oriented establishment not run by electricity as motive power	Rate M (ii)	Normal	First	582	24	Rate M (ii) (pTOD)	Prepaid - TOD	06.00 hrs to 17.00 hrs	648	24
				Next	701				17.00 hrs to 23.00 hrs	710	
				Above	846				23.00 hrs to 06.00 hrs	805	
9.	Poultry, Duckery, Horticulture, Tissue culture, Floriculture, Herbal - Medicinal - Bio-diesel Plant Farming, Food Processing Unit	Rate M (iii)	Normal	First	706	24	Rate M (iii) (pTOD)	Prepaid - TOD	06.00 hrs to 17.00 hrs	701	24
				Next	772				17.00 hrs to 23.00 hrs	768	
				Next	807				23.00 hrs to 06.00 hrs	854	
10.	Public Water Works & Sewerage System	Rate J	Normal	On all Units	687	42	Rate J (TOD)	Prepaid - TOD	06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs	667	42
									23.00 hrs to 20.00 hrs	986	
									23.00 hrs to 06.00 hrs	469	



LOW AND MEDIUM VOLTAGE CONSUMERS

2025-26

Optional Tariff Scheme																		
Sl No		Type of Consumer	Applicable Tariff Scheme					Optional Tariff Scheme - I						Optional Tariff Scheme - II				
			Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/KWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/KWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	
11.		Industries (Urban)	Rate K	Normal	Next	1500	747			17.00 hrs to 23.00 hrs	All Units	1169						
					Next	1500	787			23.00 hrs to 06.00 hrs	All Units	553						
12.		Street Lighting	Rate C	Normal	On all Units		687											
13		Street Lighting with LED	Rate C2	Normal	On all Units		577											
14.		Private Educational Institutions and Hospitals	Rate L	Normal	On all Units		732											



2025-26

LOW AND MEDIUM VOLTAGE CONSUMERS

LOW AND MEDIUM VOLTAGE CONSUMERS																
Sl No	Type of Consumer	Applicable Tariff Scheme					Optional Tariff Scheme – I					Optional Tariff Scheme – II				
		Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon	Consumer category	Name of the Tariff Scheme	Monthly consumption in KWH	Energy Charge P/kWh	Fixed Charge/ Demand Charge* in Rs./KVA/Mon
15.	Emergency Supply	Rate E2	Prepaid - TOD	On all Units 06.00 hrs to 17.00 hrs 17.00 hrs to 23.00 hrs 23.00 hrs to 06.00 hrs	808 1198 567	56										
16.	Construction Power Supply	Rate LTCOP	Prepaid - TOD	On all Units 06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs 17.00 hrs to 20.00 hrs 23.00 hrs to 06.00 hrs	773 1145 542	42										
17.	Bulk Supply at single point to Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate LTCOP	Normal	On all Units 06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs 17.00 hrs to 20.00 hrs 23.00 hrs to 06.00 hrs	707	42	Rate LTCOP (TOD)	Normal - TOD	06.00 hrs to 17.00 hrs 17.00 hrs to 23.00 hrs 23.00 hrs to 06.00 hrs	689 755 543	42					
18.	Common Services of Industrial Estate	Rate S (TOD)	Prepaid - TOD	On all Units 06.00 hrs to 17.00 hrs & 20.00 hrs to 23.00 hrs 17.00 hrs to 20.00 hrs 23.00 hrs to 06.00 hrs	749 1109 526	42										

Note :- * Fixed Charge will be applicable for the Consumer having Contract Demand below 50 KVA and Demand Charge will be applicable for the consumer having Contract Demand of 50 KVA and above.



HIGH AND EXTRA HIGH VOLTAGE CONSUMERS

2025-26

HIGH AND EXTRA-HIGH VOLTAGE CONSUMERS																
Applicable Tariff Scheme						Optional Tariff Scheme										
Sl No	Type of Consumer	Consumer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge			Demand Charge (Rs./KVA/month)	Consumer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge	Demand Charge (Rs./KVA/month)			
					PlkWh									PlkWh		
					Summer	Monsoon	Winter							Summer	Monsoon	Winter
1.	Public Utility	Rate I	Normal	All Units	700	697	694	384	Rate I (TOD)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs-23.00 hrs 17.00 hrs-20.00 hrs 23.00 hrs-06.00 hrs	680 670 660 1006 991 976 478 471 464	384			
2.	Industries (below 33 KV)	Rate A	Normal	All Units	681	678	676	384	Rate A (TOD)	Normal - TOD	06.00 hrs-17.00 hrs 17.00 hrs-23.00 hrs 23.00 hrs-06.00 hrs	671 666 661 992 985 977 472 469 465	384			
3.	Industries (33 KV)	Rate A1	Normal	All Units	658	655	652	384	Rate A1 (TOD)	Normal - TOD	06.00 hrs-17.00 hrs 17.00 hrs-23.00 hrs 23.00 hrs-06.00 hrs	651 646 641 962 955 947 458 455 451	384			
4.	Commercial (below 33 KV)	Rate B	Normal	All Units	730	727	724	384	Rate B (TOD)	Normal - TOD	06.00 hrs-17.00 hrs 17.00 hrs-23.00 hrs 23.00 hrs-06.00 hrs	718 715 712 1063 1058 1054 504 502 500	384			
5.	Commercial (33 KV)	Rate B1	Normal	All Units	681	678	675	384	Not Applicable							



HIGH AND EXTRA HIGH VOLTAGE CONSUMERS

2025-26

HIGH AND EXTRACTION VOLTAGE CONSUMERS															
			Applicable Tariff Scheme					Optional Tariff Scheme							
Sl No	Type of Consumer	Consumer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge			Demand Charge (Rs./KVA/month)	Consumer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge			Demand Charge (Rs./KVA/month)
					P/kWh							P/kWh			
					Summer	Monsoon	Winter					Summer	Monsoon	Winter	
6.	Domestic	Rate R	Normal	All Units	742	739	736	26				Not Applicable			
7.	Public Water Works & Sewerage, Pumping Station under local Authority	Rate U	Normal	All Units	647	642	637	384	Rate U(TOD)	Normal - TOD	06.00 hrs-17.00 hrs & 20.00 hrs-23.00 hrs	All Units	637	627	617
											17.00 hrs-20.00 hrs	All Units	941	926	911
											23.00 hrs-06.00 hrs	All Units	449	442	435
8.	Sports Complex & Auditorium run by Govt./ local bodies for cultural affairs	Rate O	Normal	All Units	769	759	749	34				Not Applicable			
9.	Cold storage or Dairy with Chilling Plant	Rate CP	Normal	All Units	688	683	678	384	Rate CP (TOD)	Normal - TOD	06.00 hrs-17.00 hrs	All Units	668	663	658
											17.00 hrs-23.00 hrs	All Units	988	980	973
											23.00 hrs-06.00 hrs	All Units	470	466	463



HIGH AND EXTRA HIGH VOLTAGE CONSUMERS

2025-26

Sl No		Type of Consumer	Applicable Tariff Scheme							Optional Tariff Scheme										
			Consumer category	Name of the Tariff Scheme	Consumption per month in KWH			Energy Charge			Demand Charge (Rs./KVA/month)	Consumer category	Name of the Tariff Scheme	Consumption per month in KWH	Energy Charge			Demand Charge		
								Summer	Monsoon	Winter					Summer	Monsoon	Winter			
10.		Emergency Supply	Rate E1	Normal TOD																
					06.00 hrs-17.00 hrs	All Units	777	767	757											
					17.00 hrs-23.00 hrs	All Units	1151	1136	1121											
					23.00 hrs-06.00 hrs	All Units	545	538	531											
11.		Construction Power Supply	Rate HTCon	Normal TOD																
					06.00 hrs-17.00 hrs & 20.00 hrs-23.00 hrs	All Units	703	698	693											
					17.00 hrs-20.00 hrs	All Units	1040	1033	1025											
					23.00 hrs-06.00 hrs	All Units	494	491	487											
12.		Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premises	Rate HTCOP	Normal																
					All Units		712	707	702											



HIGH AND EXTRA HIGH VOLTAGE CONSUMERS

2025-26

Sl No	Type of Consumer	Applicable Tariff Scheme					Optional Tariff Scheme				
		Consumer category	Name of the Tariff Scheme	Consumption per month in KWH		Demand Charge (Rs./KVA/month)	Energy Charge			Consumption per month in KWH	Demand Charge
							Summer	Monsoon	Winter		(Rs./KVA/month)
13.	Common Services of Industrial Estate	Rate E	Normal TOD	06.00 hrs-17.00 hrs & 20.00 hrs-23.00 hrs	All Units	384	703	698	683	Not Applicable	
				17.00 hrs-20.00 hrs	All Units		1040	1033	1025		
				23.00 hrs-06.00 hrs	All Units		494	491	487		
14.	Traction/ Metro Rail / Calcutta Tramways	Rate T	Normal	All Units		105	722	717	712	Not Applicable	
15.	Short-term Supply	Rate ST	Normal TOD	06.00 hrs-17.00 hrs	All Units	384	671	666	661	Not Applicable	
				17.00 hrs-23.00 hrs	All Units		735	730	724		
				23.00 hrs-06.00 hrs	All Units		626	621	617		
16.	Private Educational Institutions	Rate E (ei)	Normal	All Units		384	693	683	673	Not Applicable	384
17	MES	Rate R - M	Normal	All Units		26	742	739	736	Not Applicable	



Tariff Order of CESC Limited for the year 2025-26

CHAPTER - 4

DETERMINATION OF WHEELING CHARGE

- 4.1 The Commission in this chapter takes up the matter relating to determination of the rate of distribution wheeling charges for the year 2025-26 in accordance with the principles, terms and conditions laid down in Schedule - 4 to the Tariff Regulations.
- 4.2 The distribution wheeling charges represents the charges for the use of distribution systems or associated facilities of a distribution licensee for wheeling of electricity through that facility and derived based on total distribution network cost, total unit saleable by the licensee to the consumers and total units wheeled for all open access customers in the network. CESC Limited in Form 1.9 (a) of its petition proposed 9 MU wheeling of energy during 2025-26. After prudent analysis of the amount of ARR for the year 2025-26 in Annexure-6D of the 8th MYT Order dated 03.09.2024 and making such allocations, the gross amount of total fixed charges attributable to the distribution function of CESC Limited to be considered for determining wheeling charges is found to be Rs. 2,54,275.00 lakh. The detailed head-wise break-up of the referred amount is given in Annexure -4A to this order.
- 4.3 The gross amount of total fixed charges, i.e., Rs. 2,54,275.00 lakh, as shown in Annexure – 4A, is the gross aggregate revenue requirement for distribution function. Paragraph 2.1 of Schedule – 4 to the Tariff Regulations provides for deduction of expenses incidental to selling and distribution of energy, non-tariff income and income from other business from the gross aggregate revenue requirement attributable to distribution function for ascertaining the wheeling charges payable by the open access customers. The deductible amount of expenses under different heads incidental to selling of energy based on allocation made by CESC Limited in their MYT Application and total cost admitted under that head for distribution function comes as under:



Tariff Order of CESC Limited for the year 2025-26

Table 4-1: Expenses incidental to selling of energy (Rs lakh)

Sl. No	Head of Charges	Expense relating to sales (2025-26)
1	Employee Cost	20095.00
2	R&M Expenses	1395.00
3	A&G Expenses	14234.00
4	Statutory Charges	0.00
5	Interest on capital expenditure	204.00
6	Other Finance Charges	0.00
7	Foreign Exchange Rate Variation	0.00
8	Interest on consumer security deposit	10104.00
9	Depreciation	2250.00
10	Reserve for Unforeseen Exigencies	0.00
11	Intangible Assets written off	0.00
12	Tax on Income & profit	468.00
13	Return on Equity	2678.00
14	Gross Amount of Fixed charges	51428.00

- 4.4 The amount of gross fixed charges attributable to distribution function also requires to be reduced by the income other than sale of energy. The total deductible amount is found to be Rs. 69613.00 lakh respectively for the year 2025-26.
- 4.5 Based on the foregoing analyses, the amount of fixed charges attributable to the distribution function of CESC Limited for the years 2023 – 24 and 2024 – 25 for determination of rate of wheeling charges payable by the open access customers including the captive generating plants comes as under:

Table 4-2: Computation of wheeling charges for 2025-26:

Sl. No.	Description	Amount (Rs.Lakh)
a)	Gross Amount of Fixed charges relating to distribution function including sale	254275.00
b)	Less:	
	i) Expense relating to and incidental to retail sales	51428.00
	ii) Income other than sale of energy	18185.00
	Total [(i) + ii)]	69613.00
c)	Net admissible amount of fixed charges relating to distribution wheeling	184662.00
d)	Estimated Sales to own consumers and WBSEDCL including wheeling of energy (MU)	11219.00
e)	Average Rate of recoverable wheeling charges (paise/kWh) [e=c/d*10]	164.60



Tariff Order of CESC Limited for the year 2025-26

- 4.6 With the estimated sales to own consumer, sale to WBSEDCL and wheeling of energy of 11219 MU (Own consumers 11197 MU + WBSEDCL 13 MU + Wheeling of Energy 9MU) for the year 2025-26, the average rate of recoverable wheeling charges comes to **164.60 paise per unit (kWh)**.

4.7 Cross-Subsidy Surcharge

The open access customer, other than those carrying the electricity generated in captive generating plant to the destination and for the extent of their own use, shall pay cross-subsidy surcharge in addition to the distribution wheeling charge in accordance with the Open Access Regulations.

- 4.8 Cross subsidy surcharge with effect from 1 August, 2022 onwards till further order of the Commission, shall be computed in terms of clause (b) of regulation 18.2.4 of the West Bengal Electricity Regulatory Commission (Open Access) Regulations, 2022, for any open access consumer by the following formula:

$$S = T - ACS + R$$

Where,

S = surcharge,

T = Tariff payable by the relevant category of consumers,

ACS = Average Cost of supply and

R = per unit cost due to amortizing regulatory asset including carrying cost.

Provided that such surcharge shall not exceed 20% of the average tariff applicable to the respective consumer category.

- 4.9 In Chapter-2 of this order the Commission has determined Average Cost of Supply for the year 2025-26 as Rs. 7.31 per kwh. Now, the average tariff of each category of consumers (T) and applicable surcharge (S) for the year 2025-26 is given in Annexure-4B.

Per unit cost due to amortizing regulatory asset (R), including carrying cost, comes to 36 paisa/ kWh for the year 2025-26 as given below:

Table 4-4: Per Unit cost of Regulatory Asset

Particulars	Unit	2025 – 26
Total Adjustment Amount (C)	Rs. Lakh	40809.42
Sale to Consumer (D)	in MU	11197.00
Per Unit cost of Regulatory Asset (R) = (C) x 10 / (D)	in paisa/ kWh	36



Tariff Order of CESC Limited for the year 2025-26

4.10 Additional surcharge

Distribution licensee shall compute the additional surcharge in terms of the formula specified in the respective Open Access Regulations and recover from the open access consumers in terms of the said regulations to meet the fixed cost arising out of its obligation to supply in terms of the Electricity Act 2003.

4.11 Other charges and losses applicable to the open access consumers will be same as specified in the respective Open Access Regulations.

4.12 Distribution licensee shall maintain separate accounts for receipts from open access consumers in terms of wheeling charges, cross-subsidy surcharge, additional surcharge and any other applicable charges. Distribution licensee shall submit the details along with its APR petition of respective years.

4.13 CESC Limited shall mention the applicable wheeling charges in the gist of their tariff order.

Sd/-

**(DR. MALLELA VENKATESWARA RAO)
CHAIRPERSON**

Date: 25.03.2025

Sd/-

DEPUTY DIRECTOR, WBERC



Tariff Order of CESC Limited for the year 2025-26

ANNEXURE-4A

HEAD WISE BREAKUP OF THE AMOUNT OF NET FIXED CHARGES ATTRIBUTABLE TO DISTRIBUTION FUNCTION INCLUDING SALES FOR 2025-26

Sl. No	Head of Charges	Amount (Rs lakh)
1	Employee Cost	89351.00
2	R&M Expenses	29734.00
3	A&G Expenses	29930.00
4	Statutory Charges	0.00
5	Interest on capital expenditure	4071.00
6	Other Finance Charges	0.00
7	Foreign Exchange Rate Variation	0.00
8	Interest on Consumer security deposit	10104.00
9	Depreciation	31098.00
10	Reserve for Unforeseen Exigencies	0.00
11	Intangible Assets written off	0.00
12	Tax on Income & profit	8922.00
13	Return on Equity	51065.00
14	Gross Amount of Fixed charges	254275.00



Tariff Order of CESC Limited for the year 2025-26

ANNEXURE – 4B

AVERAGE TARIFF FOR CONSUMER CATEGORY AND APPLICABLE CROSS-SUBSIDY SURCHARGE

(p/kwh)

Consumer Category	Category-wise Average Tariff (T)	Average Cost of Supply (ACS)	Regulatory Component (R)	Cross Subsidy Surcharge (S) = (T) - (ACS) + (R)
Low and Medium Voltage Consumers				
Life Line Consumer (Domestic)	418	731	36	
Domestic (Urban)	687	731	36	
Commercial (Urban)	842	731	36	147
Specified Institution (Municipal or Non- Municipal)	669	731	36	
Government School, Government aided School or Government Sponsored School	525	731	36	
Public Bodies (Municipal or Non-Municipal)	736	731	36	41
Public Water Works & Sewerage System	703	731	36	8
Industries (Urban)	768	731	36	73
Street Lighting	696	731	36	1
Private Educational Institutions and Hospitals	740	731	36	45
Short-term Supply	770	731	36	75
EV Charging Stations	555	731	36	
High and Extra High Voltage Consumers				
Public Utility	786	731	36	91
Industries (below 33 KV)	763	731	36	68
Industries (33 KV)	694	731	36	
Commercial (below 33 KV)	824	731	36	129
Commercial (33 KV)	717	731	36	22
Domestic	728	731	36	33
Public Water Works & Sewerage, Pumping Station under local Authority	736	731	36	41
Sports Complex & Auditorium run by Govt./ local bodies for cultural affairs	778	731	36	83
Cold storage or Dairy with Chilling Plant	759	731	36	64



Tariff Order of CESC Limited for the year 2025-26

Consumer Category	Category-wise Average Tariff (T)	Average Cost of Supply (ACS)	Regulatory Component (R)	Cross Subsidy Surcharge (S) = (T) - (ACS) + (R)
Construction Power Supply	854	731	36	159
Co-operative Group Housing Society for providing power to its members or person for providing power to its employees in a single premise	680	731	36	
Traction	714	731	36	19
Short-term Supply	804	731	36	109
Private Educational Institutions	846	731	36	151
MES	706	731	36	11

Note: Cross subsidy is limited to 20% of the average tariff of the respective consumer category.