

**BEFORE THE TELANGANA ELECTRICITY
REGULATORY COMMISSION AT HYDERABAD
O.P. NO. 64 OF 2025**

IN THE MATTER OF:

Filing of Annual Tariff Petition for FY 2026-27 for 2X600 MW Singareni Thermal Power Plant containing proposal for revised tariff for FY 2026-27 and True up of FY 2024-25 in accordance with sections 62 and 86.1(a) of Electricity Act 2003 read with Telangana Electricity Regulatory Commission (Multi Year Tariff) regulation No. 2 of 2023.

Between:

The Singareni Collieries Company Limited (SCCL): Kothagudem Collieries, Bhadrachalam Kothagudem Dist, Telangana State - 507101; Rep. by its authorized representative i.e., **Director Finance, SCCL.**

....PETITIONER

AND

1. **Southern Power Distribution Company of Telangana Limited (TGSPDCL):** Corporate Office: # 6-1-50, Mint Compound, Hyderabad, Telangana-500 063.
2. **Northern Power Distribution Company of Telangana Limited (TGNPDCL):** H.No: 2-5-31/2, corporate Office, Vidyut Bhavan, Nakkalagutta, Hanamkonda, Warangal, Telangana- 506001

...RESPONDENTS

Written submissions on behalf of the Petitioner (SCCL)

- A. The present Petition has been filed under TGERC regulation 02 of 2023 for filing of revised tariff for FY 2026-27 and for true up of tariff for FY 2024-25. In this regard, the Petitioner/ Singareni Collieries Company Limited (SCCL) has submitted details relating to actual capital expenditure, actual O&M expenditure, income tax and its rate paid by SCCL, interest rate paid by it for long term loan, and actual normative parameter vis-à-vis the approved norms. All the actual expenditures were submitted with audited certifications issued by statutory auditors. SCCL also claimed sharing of gains in FY 2024-25. For component-wise claims and other details, the Petitioner craves liberty to

refer and rely upon the original petition dated 27.11.2025, the additional information submitted by SCCL in response to the additional information sought by this Hon'ble Commission, and the rejoinders submitted by SCCL in reply to objections raised to Sri Mohan Reddy Pinninti and TGDISCOMs, as per SCCL letters dated 17.01.2026. The abovementioned submissions may be read as part and parcel of the present submissions, and the same are not being repeated herein for the sake of brevity.

B. At the outset, the following broad issues were discussed during public hearing dated 22.01.2026:

- i. **Bridge Linkage coal pricing:** It was informed that SCCL has revised the bridge linkage pricing structure from 01.12.2025 for all bridge linkage customers like Mahagenco, NTPC & STPP. As per the MOU signed between SCCL and STPP if monthly 10 coal rakes are taken by STPP, the bridge linkage coal premium will be nil for that month. While the new pricing structure may be useful for energy charge projections for FY 2026-27, SCCL claimed energy charges with coal premium intruding up for financial year of 2024-25 and consequential impact in interest on working capital in FY 2023-24 as per APTEL judgment dated 28.08.2025 in Appeal No. 256 of 2024 and Appeal No. 19 of 2025.
- ii. **Tariff of FGD:** This Hon'ble Commission has advised TGDISCOMs to inform its decision regarding continuation of FGD work of STPP in light of recent gazette notification of MoEF & CC for Category-C plants and CEA, Ministry of power meeting dated 18.07.2025.
- iii. **GCV variations:** Hon'ble Commission has enquired about the variation between Coal GCV as billed, as received and as fired. In this regard, it is humbly submitted that the variation in GCV is an inherent and unavoidable characteristic of coal received by various thermal generating stations and such variations are normal and duly recognised under CERC Tariff Regulations and Fuel Supply Agreements (FSAs).

The observed average difference in GCV is technically reasonable, expected, and consistent with industry norms. Ministry of Coal / Government of India also acknowledges that such differences are normal and arise due to different methodologies of GCV testing at mine-end and plant-end. This further validates

that minor variations are technical in nature and beyond the control of the generating station.

Any variation in coal quality GCV results in credit or debit adjustment based on jointly accepted test results. Such adjustments are fully passed through in the Energy Charge rates (ECR) computation to consumers. For FY 2024-25 net benefit received by TGDISCOMs for grade slippages is Rs. 174.84 crores based on joint sampling reports. In case this Hon'ble Commission is of the opinion that TGDISCOMs may also be a part of joint sampling of coal, then directions may be issued in this regard, and the Petitioner undertakes to comply with the same.

- iv. **K-Factor Calculation:** SCCL has requested the Hon'ble Commission to revise the K-factor in the control period 2024-29. The revision is necessary to provide mathematical adjustments to accommodate the cumulative WPI values in the previous control period. In this regard, it may be mentioned that as per Regulation 19.3 of TGERC MYT Regulations, 2019, "k" factor was to be determined afresh for every control period. Thereafter, under Regulation 45 of TGERC MYT Regulations, 2023, k factor is to be determined on a yearly basis. Thus, it is prayed that the Hon'ble Commission ought to determine a fresh "k" factor for each year of the control period FY 2024-29, and further the manner and methodology for determining such k factor ought to be disclosed in the tariff Order. The same is required for the purpose of transparency in terms of Section 86(3) of EA 2003, in order to enable the Petitioner to properly analyse as to whether the R&M expenses are reflective of the actual costs incurred by the Petitioner.
- v. **Repair & Maintenance Expenses:** This Hon'ble Commission had also enquired about high R&M expenses of STPP compared to TGGENCO station. Towards this end, it is humbly submitted that the claim of R&M expenses for FY 2024-25 is Rs 86.02 Crores *vis-a-vis* provisional approval of Rs. 87.89crores. The R&M expense of STPP contains the amortization expenses for capital over hauling as per approved accounting treatment. Further, prudent reclassification required 30% (Rs.29.28 crores) of contractual O&M expenses (Rs. 97.58 Crs) to be included in R&M expenses.

vi. **Revision of the tariff forms:** Hon'ble Commission has advised to revise and resubmit the tariff forms by removing the bridge Linkage coal premium for the FY 2026-27 considering latest MOU of SCCL-STPP. Accordingly, the revised tariff forms are attached as **Annexure-A**. However, these projected ECRs shall be subject to the coal MOUs prevailing during that time and the actual ECRs need to be allowed in truing up based on the extant TGERC regulations and APTEL judgment dated 28.08.2025.

vii. TGDISCOMs' contention to not pay bridge Linkage coal premium till adjudication of its Civil Appeal by the Hon'ble Supreme Court, is not tenable as neither there is any stay granted by the Hon'ble Supreme court nor any stay application is filed by it against the Hon'ble APTEL judgment dated 28.08.2025. As such, this Hon'ble Commission is requested to allow the pass through of the bridge Linkage coal premium.

C. Further, it is submitted that present proceedings are not adversarial litigation, but only a regulatory process to consider the true up of actual costs by the generator SCCL incurred during FY 2024-2025 by applying the regulations that governs the subject issue. It is to further submit that despite the DISCOMs raising minute issues during the hearing, have failed to consider their own conduct in not making payments of monthly bills for the power supplied to them, which has led to an accumulation of dues amounting to Rs. 27000 Crores (approx.), as was also highlighted during the course of hearing. **Therefore, in terms of section 62 of the EA 2003, this Hon'ble Commission is requested to pass appropriate directions to discoms to adhere to the terms of PPA and to specifically open a revolving letter of credit for paying monthly bills.** The discoms have not provided any suitable response on the above issue during the similar previous hearings as well.

D. In addition to the replies submitted earlier, following are submitted as a reply to the submissions orally made by the respondent TGDISCOMs during public hearing dated 22.01.2026:

1) Consideration of Income tax for the purpose of computation of Return on Equity (RoE):

TGDISCOMs submission: Applicable TGERC regulation provides that income tax has to be considered for the generating station on standalone basis and that, STPP cannot claim SCCL's tax rate and being a regulated entity, STPP cannot claim SCCL's tax rate and only MAT rate to be allowed in the computation of RoE.

SCCL Reply:

- i. It is to humbly submit that the PPA does not make any provision for consideration of MAT. In accordance with terms of PPA, as long as the tax payment is in line with provisions of income tax Act the discoms are bound to reimburse the same. It is the income tax Act section 115 JB says about in the circumstances stated therein. But it does not displace the real tax rate payable by any entity. As per the said Act, SCCL has opted for payment of Corporate Income Tax at the reduced Tax rate of 25.168% without MAT credit entitlement and exemptions as per the recent Taxation (Amendment) Ordinance 2019.
- ii. With regard to the above, it is stated that SCCL is an income tax assessee whereas STPP is not a separate assessee. It is to submit that STPP is a part of SCCL. However the income tax amount is confined to generation. Per Regulation 30 of TGERC Tariff Regulations, effective tax rate paid ought to be allowed by embedding the same in ROE computation during truing up.
- iii. Effective Income Tax Rate actually paid by SCCL which includes STPP in its one of the verticals is 25.168%. The argument of discoms that STPP being a generating company ought to have followed Section 80IA of Income Tax Act and paid income tax only on MAT rate, is untenable as long as the SCCL payment is of tax in accordance with law in force. Thus, the Respondents are liable to reimburse the tax being paid on actual basis which is also in terms of the PPA with regard to truing up of FY 2024-25.
- iv. Further, the rule position of the Income Tax Act are described as below: Existing domestic companies have to pay income tax either by opting Section 115BA (25%) or Section 115BAA (22%) of Income Tax Act. The domestic company who has opted for special taxation regime under Section 115BAA is exempted from provision of MAT.

- v. It is stated that companies are expected to pay applicable corporate tax rates under normal circumstances. The provision of MAT is attracted only when tax payable by a domestic company computed as per normal provisions of the act is less than 15% of the book profit. This may happen when events like making large provisions, transfer of amounts to reserve funds etc., takes place.
- vi. Therefore it is clear that if MAT rate is not triggered then 115BAA is more attractive than 115BA. Hence, the tax liability is lesser under 115BAA.
- vii. So, even with presence of MAT rates good domestic companies generally pay corporate tax rates and MAT rates are triggered when companies try to reduce tax liability by resorting to accounting maneuver.
- viii. This Hon'ble commission has accepted the income tax rate of 25.168 % for companies like TGGENCO. So the effective tax rates would be 22% if special taxation regime is opted under Section 115BAA notwithstanding the applicability of MAT rate.
- ix. SCCL also similarity opted for new tax regime with the income tax of 22% which ultimately becomes 25.168% with 10% surcharge and 4% education cess.
- x. **Further, the tax holiday in respect of 80IA of income tax is for 10 years and STPP will complete 10 years by FY 2025-26 and accordingly would have anyway been obligated to pay corporate tax anyway from FY 2026-27.**
- xi. In view of the above, this Hon'ble Commission is humbly requested to allow effective actual income tax rate already paid by SCCL for grossing up of RoE.

2) Interest rates on long term loan:

TGDISCOMs submission: The Commission has decided not to allow gain sharing after FY 2020-21. Therefore, SCCL should not get benefit of gain sharing for FY 2024-25. SCCL should not get any benefit of loan refinancing carried out in the previous control period.

(7)

SCCL Reply:

- i. It is to humbly submit that non sharing of gain out of loan refinancing in FY 2021-22 was in deviation of regulation clause 31.10 of TGERC Regulation 2 of 2023, which provides that net savings owing to refinancing ought to be shared between the Beneficiaries and the Generating Entity. The above decision of this Hon'ble Commission has been challenged before Hon'ble Appellate Tribunal for Electricity by way of Appeal 149 of 2024. However, the approval for refinancing was never under challenge.
- ii. Therefore, once the approval for refinancing of the loan have been allowed by this Hon'ble Commission and as the truing up of FY 2024-25 was not done in the Mid-Term Review order dated 23.03.2023, this Hon'ble Commission may decide sharing ratio of benefit out of the said refinancing arranged which attained finality as no party challenged. It is thus appropriate for this Hon'ble Commission to pass orders on refinancing arrangement for FY 2024-25 considering the actual audited interest rates and other factual aspects. The regulation clause 31.10 of TGERC Regulation 2 of 2023 regulation clearly specifies such sharing ratio as 2:1 between beneficiary and generating entity.
- iii. In view of the above, the submissions made by the respondents are devoid of any merit and need not to be relied upon.

3) Operation & Maintenance expenses (O&M):

TGDISCOMs submission: Petitioner has claimed higher O&M expenses which is not inconsonance with methodology specified in regulations. Petitioner's claim of O&M expenses has to be restricted to the figures already approved with the truing up of WPI & CPI data. Since, the O&M expenditure is already decided the same methodology needs to be followed in truing up.

SCCL Reply:

- i. It is humbly submitted that the O&M expenses for the **FY 2024-25 were earlier approved based on the STPP's actual expenses of control period FY 2016-19** (COD of the station was 2016) after application of CPI & WPI.
- ii. However, as the STPP plant was new during FY 2016-19 & the deployment of manpower was partial, repair & maintenance costs were very less as there were sufficient

number of spares allowed in the initially determined capital cost Assuch less O&M expenses approved earlier for FY 2023-24.

- iii. The additional Operation and Maintenance expenditures incurred for **Coal Mill Overhauling was absent in the said initial years of operation of project.** At the time of COD, the initial/mandatory spares for coal mill were purchased and as stated above these spares were consumed in the first two and half years for annual mill overhauling.
- iv. The deployment of CISF was made based on the recommendation of high-level committees after completion of safety review exercise. As per the safety report, the STPP falls under the high security zone which is categorized as “**Hyper sensitive zone**” by Ministry of Home affairs.
- v. All the above reasons resulted in increase in actual O&M expenses than the approved values of Hon’ble TGERC. Accordingly, the Hon’ble commission is requested to allow the actual O&M expenses for the FY 2024-25 as claimed.
- vi. Further, it is also to bring to the kind notice of this Hon’ble commission about the existing huge disparity between the O&M norms allowed to STPP and O&M expenditure allowed to different stations of TSGENCO as below:

Comparison of O&M expenses approved by Hon'ble TGERC for State thermal generating plants for the period FY 2024-25			
Station	Capacity (MW)	O&M Expenses (Rs.Crores)	Rs. Lakhs/MW
KTPS-V	2X250	206.99	41.40
KTPS-VI	500	206.97	41.39
KTPS-VII	800	483.04	60.38
KTPP-I	500	180.28	36.06
KTPP-II	600	204.77	34.13
TGGENCO Total	3980	1471.64	36.98
<u>STPP</u>	<u>2X600</u>	<u>249.47</u>	<u>20.79</u>

Comparison of O&M expenses approved by Hon'ble TGERC and actual O&M expenses of STPP for the period FY 2019-20 to FY 2023-24			
FY	O&M Expenses of 2X600MW STPP (Rs.Crores)		
	Approved by Hon'ble TGERC	Actual O&M Expenses	Difference (less)
2019-20	191.30	227.65	36.35
2020-21	188.59	249.95	61.36
2021-22	202.30	281.76	79.46
2022-23	229.33	306.91	77.58
2023-24	234.22	314.28	80.06
Total	1045.75	1380.55	334.81

- vii. The above tables shows that STPP was not allowed even the recovery of actual O&M cost through tariff. It is to further state that O&M expenditure of STPP is least among the State generating stations and normative O&M expenses provided by CERC. Normative O&M expenses for 600MW unit as per CERC tariff regulations is Rs. 25.78 lakh/MW for FY 2024-25. Considering the above, this Hon'ble commission is requested to allow O&M cost of STPP at par with the same allowed for other state generating stations without discrimination.

4) Additional capitalisation of FY 2024-25:

TGDISCOMs submission: Hon'ble TGERC has already disallowed the claims of additional capitalisation of SCCL in earlier tariff order and SCCL is claiming again.

SCCL Reply:

- It is humbly submitted that the claim towards additional capitalization for FY 2024-25 contains major items like enhanced compensation on land and Overhead Electrification amounting to Rs.18.49 crores.
- The enhanced land Compensation was paid as per the court directives which are mandatory expenditure. Further, STPP owns Railway siding from SRP CHP to STPP which is used as last mile connectivity for transportation of coal to STPP in rail mode which was commissioned on 01.08.2018 with engine diesel. As per Railway Board policy all the sidings run by diesel loco in the electrified section are to be commissioned with electrification.

- iii. On taking up of Over head electrification work there is a saving of around Rs. 10 crore approximately per annum in operations by way of shunting charges and trip charges, which would otherwise be included in transportation cost of coal.
- iv. With regard to the above, it may be mentioned that Regulation 22 of TGERC MYT Regulations, 2023 does not have provision for allowance of additional capital expenditure within the original scope of work, after the cut off date. In this regard, the Petitioner craves leave to place reliance on the Judgment dated 26.05.2006 passed by the Hon'ble APTEL in Appeal No. 4 of 2005 and batch titled as "*M/s SIEL Limited v. Punjab State Electricity Regulatory Commission & Ors.*", wherein, it has been held that framing or existence of the Regulations is not a condition precedent or a sine qua non for determination of tariff by the Regulatory Commission. Accordingly, it is requested that this Hon'ble Commission may allow the above expenditures incurred for functioning of the power plant, may be allowed as part of additional capitalization, particularly in terms of Section 61(d) of Electricity Act, 2003.
- v. It is thus humbly submitted that the Hon'ble Commission by the application of general prudence can consider these items for capitalization.

E. Accordingly, as the objections raised by the respondents/objector lack merit and deserve to be ignored, the petitioner prays before this Hon'ble Commission that it may be pleased to:

- i. Consider the submissions made by SCCL in this annual tariff petition for FY 2026-27, and the truing up of tariff/expenditure for the period FY 2024-25.
- ii. Approve revised tariff for FY 2026-27 and allow to recover additional trued up expenditure for FY 2024-25 in respect of 2X600 MW Singareni Thermal Power Plant (STPP) including consequential impact in interest on working capital in FY 2023-24 as per APTEL judgment dated 28.08.2025.
- iii. To allow carrying cost at the weighted average Base Rate prevailing during the Year, plus 150 basis points as per clause 34 of TGERC MYT regulation 2 of 2023.
- iv. **Pass appropriate directions to discoms to adhere to the terms of PPA and to specifically open a revolving letter of credit for paying monthly bills.**

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Pass such further Orders, as the Hon'ble Commission may deem fit and appropriate in circumstances of the case.

THROUGH


HEMANT SINGH
ADVOCATES FOR THE PETITIONER

PLACE: Hyderabad.
DATE: 30.01.2026.

Annexure - A : Revised Tariff forms

The Singareni Collieries Company Ltd
Singareni Thermal Power Project
Form 1: Summary Sheet

S. No.	Particulars	Units	Reference	Year (n-1) 2024-25			Year (n) 2025-26			Year (n+1) 2026-27	
				MYT order dated 28.06.2024	April-March	True-Up requirement	MYT order dated 28.06.2024	Annual Tariff Order dated 29.04.2025	April-March	MYT/Tariff Order	April-March
				Approved	Audited*	Claimed	Approved	Approved	Revised proposal	Approved	Revised proposal
A	Annual Fixed Charges										
1	Operation & Maintenance Expenses	Rs. Crore	Form 2	249.48	275.60	275.60	262.86	253.68	306.24	276.96	318.72
2	Depreciation	Rs. Crore	Form 4	400.36	436.64	436.64	400.36	400.51	438.20	400.36	439.64
3	Interest and finance charges on loan	Rs. Crore	Form 5	191.85	214.20	214.20	158.88	159.07	169.48	125.90	134.93
4	Interest on Working Capital	Rs. Crore	Form 6	84.41	91.43	91.43	84.41	82.01	80.86	84.08	77.92
5	Return on Equity	Rs. Crore	Form 7	436.40	482.20	482.20	436.40	436.54	483.48	436.40	484.96
6	Less: Non-Tariff Income	Rs. Crore	Form 8	3.90	9.08	9.08	4.09	5.37	9.26	4.29	9.44
7	Annual Fixed Charges	Rs. Crore		1358.60	1490.98	1490.98	1338.81	1326.43	1469.00	1319.41	1446.73
B	Energy Charges										
1	Energy Charge Rate	Rs./kWh	Form 12	3.977	3.963	3.963	3.785	3.462	3.374	3.785	3.193
2	Net generation (ex-bus)	MU		7501.197	7501.197	7501.197	8421.426	8421.426	8027.802	8421.426	8781.697
3	Energy Charges	Rs. Crore		2983.49	2972.72	2972.72	3187.51	2915.50	2708.58	3187.51	2804.00
C	Other Charges										
1	Incentive	Rs. Crore	Form 16.2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.01
2	water charges, Audit fee & Tariff filling fee	Rs. Crore	Form 16.1	0.00	0.39	0.39	0.00	0.00	0.43	0.00	0.47
3	Sub Total (Other Charges)	Rs. Crore		0.00	0.39	0.39	0.00	0.00	0.43	0.00	18.48
D	Grand Total	Rs. Crore		4342.09	4464.09	4464.09	4526.32	4241.93	4178.01	4506.92	4269.21

Notes:

- O&M expenditure is claimed based on actual audited expenditure for FY 2024-25. Other components of the annual fixed charges are claimed based on the approved capital cost by Hon'ble TGERC with actual certified additional capitalization for the year.
- In view of CEA flexible operation regulations, which stipulates thermal generating units to operate as low as 55% of full load operation based on grid demand, Hon'ble Commission is requested to allow actual Auxiliary Consumption to compensate for low load operation of units for truing up of FY 2024-25. The actual auxiliary consumption for FY 2024-25 was 6.04%.
- The coal price for FY 2026-27 is provisionally calculated based on values of FY 2025-26 (up to Nov-2025) and without bridge linkage coal premium. However, monthwise FPA will be raised as per the applicable Hon'ble TGERC regulations read with Hon'ble APTEL order dated 28.08.2025 based on actual coal price billed by SCC L to STPP.

The Singareni Collieries Company Ltd
Singareni Thermal Power Project
Form 6: Interest on working capital

(Rs. Crore)

S. No.	Particulars	Year (n-1) 2024-25			Year (n) 2025-26			Year (n+1) 2026-27	
		MYT order dated 28.06.2024	April-March	True-Up requirement	MYT order dated 28.06.2024	Annual Tariff Order dated 29.04.2025	April-March	MYT/Tariff Order	April-March
		Approved	Audited	Claimed	Approved	Approved	Revised proposal	Approved	Revised proposal
1	Cost of coal, towards stock	172.97	182.46	182.46	172.97	158.06	154.08	172.97	145.73
2	Cost of coal for generation	259.45	273.68	273.68	259.45	240.38	231.12	259.45	218.59
3	Cost of secondary fuel oil	2.46	0.62	0.62	2.46	2.61	2.49	2.46	2.49
4	O&M expenses	20.79	22.97	22.97	20.79	21.14	25.52	22.34	26.56
5	Maintenance.spares	77.45	77.48	77.48	77.45	77.48	77.72	77.45	77.89
6	Receivables	560.44	595.28	595.28	560.44	523.02	531.52	555.61	509.98
	Less:								
7	Payables for Fuels	261.90	274.31	274.31	261.90	241.68	233.61	261.90	221.08
8	Total Working Capital requirement	831.65	878.19	878.19	831.65	781.01	788.84	828.37	760.16
9	Interest rate	10.15	10.41	10.41	10.15	10.50	10.25	10.15	10.25
10	Interest on working capital	84.41	91.43	91.43	84.41	82.01	80.86	84.08	77.92

The Singareni Collieries Company Ltd
Singareni Thermal Power Project
Form 12: Energy Charge Rate

Particulars	Legend	Units	Year (n-1)			Year 'n'			Year 'n+1'	
			Year (n-1) 2024-25			Year (n) 2025-26			Year (n+1) 2026-27	
			MYT order dated 28.06.2024	April-March	True-Up requirement	MYT order dated 28.06.2024	Annual Tariff Order dated 29.04.2025	April-March	MYT/Tariff Order	April-March
			Approved	Audited	Claimed	Approved	Approved	Revised proposal	Approved	Revised proposal
Auxiliary Consumption	AUX	%	5.75	6.04	6.04	5.75	5.75	5.75	5.75	5.75
Gross Station Heat Rate	GSHR	kcal/kWh	2300.00	2296.30	2296.30	2300.00	2300.00	2300.00	2300.00	2300.00
Secondary Fuel oil consumption	SFC	ml/kWh	0.50	0.12	0.12	0.50	0.50	0.50	0.50	0.50
Calorific Value of Secondary Fuel	CVSF	kcal/ml	10.01	10.01	10.01	10.00	10.00	10.00	10.00	10.00
Landed Price of Secondary Fuel	LPSF	Rs./ml	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Gross Calorific Value of Coal	CVPF	kcal/kg	3677.45	3677.45	3677.45	3808.80	3600.00	3686.11	3808.80	3686.11
Landed Price of Coal	LPPF	Rs./kg	5.95	5.95	5.95	5.86	5.06	5.05	5.86	4.78
Specific Coal Consumption		kg/kWh	0.624	0.624	0.624	0.603	0.638	0.623	0.603	0.623
Rate of Energy Charge from Primary Fuel Coal		Rs./kWh	3.941	3.954	3.954	3.749	3.425	3.339	3.749	3.158
Rate of Energy Charge from Secondary Fuel Oil		Rs./kWh	0.036	0.009	0.009	0.036	0.037	0.036	0.036	0.036
Energy Charge Rate (ECR)		Rs./kWh	3.977	3.963	3.963	3.785	3.462	3.374	3.785	3.193

Notes:

1. Energy charge rate claimed for FY 2025-26 & FY 2026-27 are after taking into consideration of the Hon'ble APTEL judgment dated 28.08.2025. The FPA will be billed month wise and actual will be claimed as per the applicable Hon'ble TGERC regulations in the subsequent annual tariff petitions.
2. In view of CEA flexible operation regulations, which stipulates thermal generating units to operate as low as 55% of full load operation based on grid demand, Hon'ble Commission is requested to allow actual Auxiliary Consumption to compensate for low load operation of units for truing up of FY 2024-25. The actual auxiliary consumption for FY 2024-25 was 6.04%.
3. The coal price for FY 2026-27 is provisionally calculated based on values of FY 2025-26 (up to Nov-2025) and without bridge linkage coal premium. However, monthwise FPA will be raised as per the applicable Hon'ble TGERC regulations read with Hon'ble APTEL order dated 28.08.2025 based on actual coal price billed by SCCL to STPP.