

Objections/Suggestions & raised on True-up for FY 2024-25 and revised ARR & Wheeling Tariff Proposals for the FY 2026-27 for Distribution Business by Sri M. Venugopal Rao, Senior Journalist & Convener, Centre for Power Studies, H.No.1-100/MP/101 Monarch Prestige, Journalist's Colony, Serilingampally Mandal, Hyderabad -500032 (20.01.2026).

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1.	For the FY 2024-25, TGSPDCL and TGNPDCL have sought a true-up of Rs.545 crore and Rs.484 crore, respectively, for their distribution business and adjustment of the same in their ARR for 2026-27.	The trued-up figures estimated by TGDIsComs are based on the difference between the actual cost incurred vis-à-vis approved figures. As the two Discoms were filing the true-up petitions separately therefore all the figures have been shown at the Discom level.
2.	SPDCL has proposed a total capital expenditure of R.7508 crore for the FY 2026-27 against a contracted capacity of 10,675 MW. It has projected ARR of Rs.6542 crore for the next financial year.	Not pertaining to TGNPDCL
3.	SPDCL has submitted that “the proposed project for converting overhead (OH) lines to underground (UG) cables in the Telangana Core Urban Region (TCUR), primarily Hyderabad, is one of the most significant initiatives with a total estimated cost of Rs. 14,725 crore. Urban areas like Hyderabad face unique challenges in maintaining reliable and safe electricity distribution. Overhead lines are susceptible to frequent faults caused by adverse weather conditions, tree falls, and accidental contact. Additionally, rapid urbanization has led to right-of-way (ROW) disputes, pole encroachments, and congestion in public spaces, making maintenance and expansion of overhead networks increasingly difficult. These issues not only compromise reliability but also pose serious safety hazards, including electrical accidents and fire risks. The conversion to underground cabling addresses these challenges comprehensively. UG cables are insulated and laid below ground, which significantly reduces the risk of faults due to environmental factors and eliminates hazards associated with exposed conductors. This enhances public safety, minimizes outages, and improves overall power quality. Furthermore, underground	Not pertaining to TGNPDCL

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	<p>networks require less maintenance compared to overhead systems, resulting in long-term operational savings. The project supports TGSPDCL's strategic goal of creating a resilient and future ready distribution network capable of handling increased load demand and integrating advanced technologies. In addition to reliability and safety benefits, this initiative aligns with national and state-level directives under RDSS to modernize distribution infrastructure and reduce Aggregate Technical and Commercial (AT&C) losses. By reducing interruptions and improving voltage profiles, underground cabling enhances consumer satisfaction and ensures compliance with service quality standards. Overall, the conversion of OH lines to UG cables in TCUR is a transformative investment that delivers multiple benefits-improved reliability, enhanced safety, better aesthetics, regulatory compliance, and longterm cost efficiency. It represents TGSPDCL's commitment to modernization and its proactive approach to addressing urban distribution challenges. TGSPDCL plans to invest Rs. 4,725 crore for FY 2026-27 during the first phase, focusing on high-priority zones with dense population and severe ROW issues. The phase wise implementation roadmap of capital investment is as follows Recently, formal approval was accorded by Government of Telangana in cabinet meeting dated 25.11.2025 for conversion of overhead cables to underground cabling in TCUR area.” We request the Hon’ble Commission to examine the following points, among others:</p> <p>a) The DISCOM has to explain how funds for the capital expenditure are being mobilized and with what terms and conditions.</p> <p>b) Since Cabinet of the state government has given formal approval for this monumental work on 25.11.2025, is the state government providing any budgetary grant to the DISCOM for execution of the works in a phased manner?</p> <p>c) Since this initiative aligns with national and state-level directives under RDSS to</p>	

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	<p>modernize distribution infrastructure and reduce Aggregate Technical and Commercial (AT&C) losses, as contended by the DISCOM, are any grants provided under RDSS proposed to be spent for these works?</p> <p>d) Reduction of Aggregate Technical and Commercial (AT&C) losses being one of the objectives of this project, what is the additional benefit that should accrue to the consumers in terms of reduction of technical and commercial losses, percentagewise and revenue-wise, i.e., in addition to the annual targets being determined by the Hon'ble Commission in its respective orders, permitting required expenditure?</p> <p>The concept of AT&C losses is whimsical, because it includes collection of dues by the DISCOMs. It is the responsibility of the DISCOMs to take effective and timely steps under terms of supply to collect dues from consumers in time. For collection of dues, capital expenditure is not required. Dues should not be considered as losses, but as revenue to be collected. Proposal to incur additional expenditure for this purpose is nothing but imposing avoidable burden on the consumers, who have been paying CC bills promptly, without any additional benefit to them.</p> <p>e) How does the DISCOM propose to recover the expenditure being incurred for the said works?</p> <p>f) Going by the wheeling charges proposed by the DISCOM, is the expenditure being incurred for the said works going to be collected from the consumers as a part and parcel of wheeling charges?</p> <p>g) The proposed conversion of overhead lines into underground cables is confined to Telangana Core Urban Region (TCUR), primarily Hyderabad, with a huge capital expenditure. Is the expenditure being incurred for the said works proposed to be collected from the consumers of the area where the proposed works are being executed or from all the consumers under the DISCOM?</p>	

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	h) Will the presumed benefits of these works - improved reliability, enhanced safety, better aesthetics, regulatory compliance, and long-term cost efficiency – accrue to all the consumers under the DISCOM or only to the consumers of the specified area and how? What is the cost-benefit analysis made, if any? Will such expenditure really benefit the consumers in terms of reducing tariff burdens on them, or impose additional burdens on long-term basis in the name of presumed benefits under the proposed super luxury arrangement?	
4.	SPDCL has also proposed a base capital investment of Rs.3,589 crore for network elements such as addition sub-stations, smart meters, enhancement and augmentation of PTRs, feeders and DTRs. It has also proposed other capital expenditure of Rs.3,919 crore for measures for AT&C reduction, reliability improvement & contingency schemes, renovation & modernization, technology upgradation, new consumer capex, civil infrastructure development and miscellaneous project cost.	Not pertaining to TGNPDCL
5.	TGNPDCL has projected a base capital expenditure of Rs.1736 crore – for network elements Rs.1207 crore, other capital expenditure of Rs.435 crore and additional capital expenditure of Rs.95 crore - with a contracted capacity of 4115 MW for the FY 2026-27. It has also projected ARR of Rs.4391 crore.	The proposed capital expenditure for FY 2026-27 includes both the capex already approved by the Hon'ble Commission for the 5th Control Period and the additional capex requirements of Rs. 95 crore include schemes such as UG Cabling and GMSPV (Solar) have been taken up only after obtaining approval of the Hon'ble Commission, and the expenditure will be subject to prudence check before being capitalised.
6.	While the contracted capacity of SPDCL for the FY 2026-27 is 10675 MW, that of NPDCL is 4114 MW or 38.55% of SPDCL's contracted capacity. Similarly, while the capital expenditure proposed by SPDCL is Rs.7508 crore, that of NPDCL is Rs.1736 crore or 23.12% of SPDCL's proposed capital expenditure. Had SPDCL's specific capital expenditure proposed for underground cables not been considered, the percentage of NPDCL's proposed capital expenditure would have been much	The comparison between TGSPDCL and TGNPDCL based on contracted capacity, capex, and ARR percentages is not like-to-like. Each DISCOM operates under distinct network conditions, consumer mix, geography, and investment needs, which cannot be evaluated proportionally. ARR projections of each DISCOM must therefore be assessed on

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	<p>more. While the ARR projected by SPDCL is Rs.6542 crore, that of NPDCL is Rs.4391 crore or 67.12% of SPDCL's ARR. Compared to SPDCL's contracted capacity and proposed capital expenditure vis a vis NPDCL's projections, the latter's projection of ARR, on the face of it, seems to be unjustifiably exorbitant. Due to conditions specific to distribution network of NPDCL, especially consumer mix, some percentage of proportional variation can be understood. But the projected ARR of NPDCL calls for a thorough regulatory scrutiny through comparative study and realistic pruning.</p>	<p>individual technical and operational merits, not through proportional ratios. TGNPDCL submits that filings are made strictly as per regulations, and the Hon'ble Commission will examine each utility based on its own prudence parameters.</p>
7.	<p>As a part of the suggested comparative study, the wheeling charges proposed by both DISCOMs for the same category/voltage-wise consumers need to be examined. The wheeling charges proposed by NPDCL voltage-wise for long-term and medium-term consumers and short-term open access for the FY 2026-27 are higher than those proposed by SPDCL, despite the fact that the percentage of line losses at 33 kv, 11 kv and LT for NPDCL are lower than those for SPDCL. These need to be subjected to prudence check and pruned.</p>	<p>The comparison between TGSPDCL and TGNPDCL based on contracted capacity, capex, and ARR percentages is not like-to-like. Each DISCOM operates under distinct network conditions, consumer mix, geography, and investment needs.</p> <p>The approach considered by the Hon'ble Commission in its MYT order for 5th Control Period is shown below:</p> <p><i>“4.13.4 Further, Clause 79.2 of Regulation No. 2 of 2023, clearly specifies that the Wheeling Charges shall be determined separately for LT voltage, 11 kV voltage, and 33 kV voltage.</i></p> <p><i>4.13.5 In accordance with Clause 79.2 of Regulation No. 2 of 2023, the Commission has computed the Wheeling Charges for the Control period i.e. FY2024-25 to FY2028-29.</i></p> <ul style="list-style-type: none"> • <i>The year wise approved ARR for each year of the Control Period, i.e. FY2024-25 to FY2028-29 has been allocated amongst 33 kV, 11 kV and LT voltage levels;</i> • <i>Having allocated the components of ARR among each voltage, the cost attributable for each voltage has been computed;</i>

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		<ul style="list-style-type: none"> • <i>The demand incident at each voltage level has been arrived at by considering the voltage wise demands in the ratio on actuals available with the Commission and approved losses as per Resource Plan Order dated 29.12.2023;</i> • <i>The voltage wise wheeling charges have been computed by dividing the apportioned ARR at each voltage level by the demand at that voltage level.”</i> <p>Therefore, we request the Hon'ble Commission to approve the charges as per the filing made by TGNPDCL</p>
8.	<p>Going by the complex nature of works to be taken up for underground cables, whether SPDCL would be able to implement the same, incurring the proposed capital expenditure for FY 2026-27 is doubtful. The projection of various elements of ARR for the next financial year is higher compared to what the Commission had approved in the MYT order. Even before the financial year begins, the elements of ARR are revised upwards by SPDCL. If the Commission approves the proposed capital expenditure and requirement of revenue under various heads and wheeling charges, and if SPDCL fails to execute the proposed works with such a huge capital investment during the next financial year, it would lead to collection of excess revenue in the form of inflated wheeling charges, thereby imposing avoidable burden on the consumers additionally. In such a situation, true-down also may not materialize, if item-wise expenditure exceeds what is approved by the Commission. It may be argued that, since the DISCOMs have not proposed any tariff hike for retail supply business for FY 2026-27, implying that the state government would agree to provide required subsidy to bridge their revenue gap as determined by the Commission, there would be no additional burden on the consumers directly for the</p>	<p>a) Not Pertaining to TGNPDCL</p> <p>b) The continuation of Government subsidy in future years is a policy decision of the Government of Telangana, and TGNPDCL does not base its capital investment planning on assumptions regarding future subsidies. The capex requirement is pursued as a long-term network strengthening requirement, and any expenditure capitalised will be admitted into ARR only after the Hon'ble Commission's prudence check, irrespective of the Government's subsidy position in any given year.</p> <p>c) Wheeling charges form part of the ARR only to the extent approved by the Hon'ble Commission after prudence scrutiny. Any potential revenue gap after accounting for Government subsidy is addressed by the Commission through its annual tariff determination process, which ensures that no undue or automatic burden is passed on to consumers.</p>

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	<p>next financial year. However, the following points, among others, need to be examined:</p> <p>a) Instead of providing budgetary grant for the proposed works for underground cables in the specified area, the government can show that it is providing subsidy to avoid tariff hike for all the consumers of SPDCL and in the process concealing the fact that a lion's share of the proposed expenditure, as well as its resultant benefit, is confined to the specified area and consumers of that area. In other words, imbalance in terms of taking up or not taking up the said works for various areas of the DISCOMs can be camouflaged to falsely show that it is a balanced approach under the cover of the overall subsidy the government would provide.</p> <p>b) There is no guarantee that the government would continue to provide subsidy to bridge the revenue gap of the DISCOMs for subsequent financial years as determined by the Commission, without tariff hikes, when works for underground cables continue to be executed and expenditure capitalized.</p> <p>c) Since wheeling charges would be a part of total annual expenditure for retail supply business of the DISCOMs, that burden would invariably fall on the consumers to the extent revenue gap remains, after adjusting the subsidy government would agree to provide, in the form of tariff hikes.</p> <p>d) Even if the state government would provide subsidy required to bridge the revenue gap of the DISCOMs for their retail supply business for FY 2026-27 as determined by the Commission, all the projections made by the DISCOMs for expenditures and revenue requirement for their distribution business should be subjected to effective prudence check, allowing only what is permissible as per normative parameters being adopted by the Commission in terms of its applicable regulations</p>	<p>d) TGNPDCL fully agrees that all elements of ARR and capex projections must undergo the Hon'ble Commission's prudence check in accordance with the applicable regulations and normative parameters. The availability of Government subsidy for FY 2026-27 does not dilute or bypass the regulatory scrutiny applicable to the DISCOMs' distribution business.</p> <p>TGNPDCL reiterates that its submissions strictly follow the regulatory framework, and welcomes the Commission's prudence-based assessment to ensure consumer interests remain fully protected.</p>
9.	Regarding true-up claims of the DISCOMs for the FY 2024-25, claims under almost	The Hon'ble Commission has approved O&M expenses by applying

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	<p>all components exceeded what were approved by the Commission for that FY in the MYT order. They should be subjected to prudence check by the Commission and what are permissible be determined in light of its regulations and normative parameters being adopted by it. Lion's share of variations pertains to O&M expenditures, especially of employees costs, of the DISCOMs. They also indicate that the licensees did not or could not project their requirements in the MYT realistically, probably, to show their requirements at a lesser level and are now claiming hundreds of crores of rupees additionally under true-up.</p>	<p>escalation on the average of the true-up expenses for the immediate preceding control period, and this if further escalated for 3 years as per clause No. 81 of Regulation No. 2 of 2023. However, the approved amount so derived is lower than the actual expenditure incurred during FY 2023-24. O&M cost escalation is based on CPI/WPI indices in accordance with Regulation 81.3 based on actuals for FY 2024-25. This revision is primarily on account of actual employee cost, repairs & maintenance activities, and administrative expenses, projected based on CPI/WPI.</p> <p>The Hon'ble Commission has approved Employee cost for FY 2024-25 by applying escalation on the average of the true-up expenses for the immediate preceding control period, and this if further escalated for 3 years as per clause No. 81 of Regulation No. 2 of 2023. However, the approved amount so derived is lower than the actual expenditure incurred during FY 2023-24.</p> <p>Further, the methodology specified by the Commission does not consider three aspects viz. (i) the impact of variation in number of employee's year on year, (ii) impact of Pay Revision (iii) impact of the yearly increments of the employees of the licensees.</p> <p>Hence, the Licensee humbly requests the Hon'ble commission to allow the Actual Expenditure incurred towards O&M expenses as per audited annual accounts of FY 2024-25.</p>
10.	<p>The lion's share of the expenditure proposed for FY 2026-27 pertains to purchase of materials and giving contracts for execution of works. As such, an effective prudence check to see that they are within reasonable limits is imperative. An effective approach for comparing and ascertaining justifiability of tendering process</p>	<p>All procurements follow transparent e-tendering, competitive bidding in accordance with Regulation 2 of 2023 and specification-driven evaluation.</p>

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	<p>and prices paid for purchase of materials is imperative to ensure that no manipulations take place to unduly favour entities of the choice of the powers-that be by inflating costs and share spoils of the system. Comparison of prices paid by DISCOMs of a neighboring state/states alone may not be sufficient to justify the prices being paid by TGDISCOMs, because the purchases made by DISCOMs of some other states cannot be taken for granted as outcome of real competitive bids. Prices for materials concerned prevailing in the year and period of purchase in the market need to be ascertained for any realistic and objective comparison. In view of the very limited comparison of prices, we requested TGERC repeatedly to examine the entire process of purchasing materials by TGDISCOMs and comparing prices prevailed in the market during the said year and prices paid for the same materials by power entities in other neighboring states by calling for all relevant records from the DISCOMs and issue appropriate orders and make the details public so that the same can be examined by interested public to make their submissions during the public hearings on true-up claims for distribution business of the DISCOMs and for MYT for distribution business for the control period concerned. No such information has been made public.</p>	
11.	<p>Successive Commissions have been found wanting in regulating prices at which DISCOMs and TRANSCO have been purchasing materials and giving contracts and making the details public. No Commission pointed out any irregularities committed by the licensees in this regard, leave aside pointing out who were responsible for the same, taking action against them, if law permits, or recommending to the government to take action against them. This has been one of the glaring deficiencies in the regulatory process. TGERC never pointed out any such irregularities since its inception. In the absence of such initiatives over the years, accountability of the authorities concerned is not being established and they are</p>	<p>11&12 TGDISCOMs follow a transparent, competitive, and multi-stage procurement process. All major material purchases and work contracts are finalized through open competitive bidding, with clear technical specifications and approval at multiple levels to prevent any scope for manipulation. The Hon'ble Commission already subjects capex and material procurement costs to prudence checks, including comparisons with</p>

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	allowed to go scot-free, while the avoidable burdens are being imposed on the consumers.	benchmark rates, historical procurement prices, and market-aligned norms. The suggestion that procurement is manipulated or that comparisons with neighboring states are inadequate is unfounded.
12.	The general trend is that TGDISCOMS and TRANSCO are not purchasing materials and implementing works as approved in the MYT orders. As such, the actual expenditures shown to have been incurred by them in the true-up/true-down claims turn out to be higher item-wise or lesser than the overall expenditures approved by the Commission in the MYTs, as the case may be. However, no details are being made public by TGERC on item-wise costs incurred by the licensees for materials purchased and contracts given vis a vis market prices and whether such a comparison is made.	
13.	While no reports are being prepared and made public by TGERC relating to the issues referred to above, in the reports of the Comptroller and Auditor General of India, as and when they are submitted to the Legislature, details of such questionable transactions and decisions and the resultant adverse consequences can be found. Reports about such manipulations are being published and telecasted in the media occasionally.	As regards public disclosure, TGDISCOMs comply with regulatory filing norms and submit detailed records to the Commission. Certain bid-level documents contain commercially sensitive information and are furnished to the Commission but not placed in full in the public domain.
14.	In the subject petitions, additional information submitted by SPDCL runs into 206 pages, including its responses to various queries raised by the Hon'ble Commission, while that of NPDCL is confined to a few pages, as uploaded in the website of the Commission. A number of pages are hazy and difficult to read. Despite extension of time for filing submissions by eight days, it has become very difficult to study all this information, in view of need for studying other petitions – not all petitions – and filing submissions. Public hearing on the subject petitions is scheduled on 24.1.2026. In other words, just three days time is given from the last date of filing submissions by objectors for the DISCOMs to send their responses to objections and suggestions of objectors and the latter to study the same and make	Sl. 14,15,16 TGNPDCL submits that the additional information filed runs into several pages because the Hon'ble Commission had sought detailed clarifications and the DISCOM has provided comprehensive responses to ensure full transparency and regulatory compliance. As regards readability of certain scanned pages, TGNPDCL will make legible copies available to the Hon'ble Commission wherever required. Timelines for public hearing and for filing submissions are in purview of the Hon'ble Commission, and TGNPDCL will comply fully within the prescribed schedule.

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	<p>further submissions during the scheduled public hearings! Nevertheless, we thank the Hon'ble Commission for condoning delay in filing our submissions in some of the petitions and taking the same on record and permitting us to participate in public hearings.</p>	
15.	<p>Though time for filing submissions by interested public in the subject petitions is extended by eight days, the way petitions of TGGENCO, TGTRANSCO, TGDISCOMs, NTPC, SCCL, etc., have been filed and the Commission has taken up the same, leading to overlapping of time to study all these petitions, analyse them, prepare and submit detailed and meaningful submissions by serious objectors participating in the public hearings in larger consumer interest, the time given for filing objections and suggestions from the date of public notice of the first petition in the series to that of the last petition, irrespective of the intentions of the utilities and the Commission, makes it absolutely impossible for any serious objector to study them and make purposeful and meaningful contribution to the regulatory process. What is more surprising is that, even while extending time for filing objections and suggestions in some of the petitions, public notices have been issued on new petitions - true-up petitions of the two DISCOMs for three consecutive FYs ending 2024-25 - inviting objections and suggestions to be filed on or before the end of January, 2026, coinciding with the last date for filing objections and suggestions on ARR and tariff revision proposals of the two DISCOMs and CESS for FY 2026- 27, thereby further shrinking the time available to objectors for each petition. This kind of approach dilutes seriousness and efficacy of the regulatory process and public participation. The number of objectors who have filed and could not file their submissions in all the petitions on which the Commission has invited objections and suggestions confirm the unwarranted constraints being faced by them due to overlapping of time given by the Commission. Filing objections and</p>	

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	<p>suggestions in about 21 voluminous petitions within a span of about forty days, i.e., on an average two days per petition, is a mind-boggling and insurmountable task. If courts of law adopt this kind of approach, probably, there would be no pendency of cases for longer periods! The Hon'ble Commission should have directed the DISCOMs and other utilities to file their true-up petitions year-wise in time and compelled them to abide by it. For example, for FY 2024-25, the DISCOMs should have filed their true-up petitions after their annual accounts for that FY were audited and the Commission should have taken up the same for public hearings during the middle of the FY 2025-26 itself. There is no justification in delaying such a process and clubbing those petitions with the petitions of the DISCOMs for ARR and tariff revision proposals for the FY 2026-27 and the Commission allowing the same. The same applies to the petitions filed by TGTRANSCO, TGGENCO and other generators of power like SCCL. The utilities need not wait, and should not be permitted, to file their true-up/true-down petitions and tariff revision petitions, except ARR and tariff revision petitions of the DISCOMs for their retail supply business, till November 29 of the FY concerned. Early completion of the regulatory process on true-up claims, say, before November, it will facilitate giving reasonable time for each petition to enable interested objectors to study and file their submissions in time, on the one hand, and the Hon'ble Commission to issue its orders also well in advance. Such an approach also makes it regulatory process relatively easier for the Commission for adjusting the impact arising from all such orders ultimately in the RSTO for the next financial year in such a way that it comes into force with effect from the 1st April of the next financial year.</p>	
16.	<p>As the Commission is aware, objectors have had to face a similar difficult situation, with a difference in degree, during the last two years for studying and filing their submissions in time and in a detailed way. Utilities also could not send their</p>	

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	<p>responses to the objections in some of the petitions well in time as a result of which objectors could not get the opportunity to study them and make further submissions during the public hearings. We had requested the Hon'ble Commission on earlier occasions to see to it that sufficient gap is maintained, without overlapping of time in taking up different petitions, issuing public notices, giving time for filing objections and suggestions, for utilities to send their responses to objectors and the latter to study them and make further submissions during public hearings, in a detailed, meaningful and purposeful way to strengthen the regulatory process and public participation. We once again request the Hon'ble Commission to seriously consider our reasonable request and avoid this kind of overlapping of time relating to the regulatory process on various petitions.</p>	
17.	<p>We request the Hon'ble Commission to permit us to make further submissions during public hearings on the subject petitions. We also request the Hon'ble Commission to provide us a link to participate in the public hearings through virtual mode so that we can avail ourselves of the opportunity to make use of the time saved for studying and filing submissions in some of the remaining petitions by the end of this month. It is not possible to study, prepare and file our submissions in some of the petitions within the given time. Incidentally, I have to participate in the public hearings being conducted by the Hon'ble APERC on the ARR and tariff proposals of APDISCOMs for FY 2026-27 and I could not prepare further submissions in response to the replies sent by them, preoccupied as I have been with study and preparation of submissions in some of the petitions being taken up by the Hon'ble TGERC for its consideration and public hearings.</p>	Under the purview of Hon'ble Commission