

IN THE APPELLATE TRIBUNAL FOR ELECTRICITY

AT NEW DELHI

O.P. NO. 1 of 2025

IN THE MATTER OF:

In Suo-Moto action under Section 121 of the Electricity
Act, 2003

...Petitioner

Versus

Forum of Regulators & Ors

...Respondents

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THROUGH

Place: New Delhi

Dated: 17.10.2025

MS. ABIHA ZAIDI

Counsel for Respondent No. 21

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New Delhi, 110024

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एस.डी. शर्मा / S.D. SHARMA

सचिव (प्रभारी) / Secretary I/c

संयुक्त विद्युत विनियामक आयोग

(गोवा राज्य और संघ राज्य क्षेत्र)

JOINT ELECTRICITY REGULATORY COMMISSION

(For the State of Goa & Union Territories)

प्लॉट नं. 55-56, तीसरी व चौथी मंजिल, उद्योग विहार, फेज-4

Plot No. 55-56, 3rd Floor, Udyog Vihar, Phase-IV

सेक्टर-18, गुरुग्राम-122015, (हरियाणा)

Sector 18, Gurugram-122015 (Haryana)

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versus

Forum of Regulators & Ors.

...Respondents

**AFFIDAVIT ON BEHALF OF RESPONDENT NO. 21, JOINT ELECTRICITY REGULATORY
COMMISSION (FOR THE STATE OF GOA AND UNION TERRITORIES) IN TERMS OF
THE DIRECTION PASSED BY THIS HON'BLE TRIBUNAL *VIDE* ORDER DATED
26.09.2025**

I, Mr. S. D. Sharma , s/o Shri B.L. Sharma, aged about 49 years, residing at 993/66 Deva Ram Park, Tri Nagar, North West Delhi, Delhi, 110035, do hereby swear and solemnly state as under:

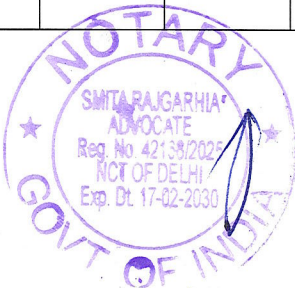
1. I am presently working at the Joint Electricity Regulatory Commission, (For the State of Goa and Union Territories) ("**Respondent No. 21**"), as Secretary I/C having its Office at 3rd and 4th Floor, Plot No. 55-56, Phase IV, Service Road, Udyog Vihar, Sector 18 Gurugram - 122015 - Haryana.
2. I am the authorized representative of Respondent No. 21 and as such am conversant with the facts and circumstances of the present case. I am therefore competent and authorised to swear the present affidavit on behalf of Respondent No. 21.
3. The present Affidavit is being filed in compliance with the direction in paragraph no. 13 of the Order dated 26.09.2025 passed by this Hon'ble Tribunal in O.P. No. 1 of 2025 regarding audit of Regulatory Assets.

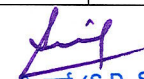



 एस.डी. शर्मा / S.D. SHARMA
 सचिव (प्रभारी) / Secretary I/c
 संयुक्त विद्युत विनियामक आयोग
 (गोवा राज्य और संघ राज्य क्षेत्र)
 JOINT ELECTRICITY REGULATORY COMMISSION
 (For the State of Goa & Union Territories)
 प्लॉट नं. 55-56, तीसरी व चौथी मंजिल, उद्योग विहार, फेज-4
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 सेक्टर-18, गुरुग्राम-122015, (हरियाणा)
 Sector 18, Gurugram-122015 (Haryana)

4. In compliance, Respondent No. 21 has written to the Director General of Audit (Energy), by way of a letter dated 16.10.2025 ("Letter"), requesting a list of empanelled CA firms with experience in the power distribution sector for conducting a strict and intensive audit of Puducherry Electricity Department in respect of outstanding Regulatory Assets as on 31.03.2024. [A copy of the Letter dated 16.10.2025 is annexed herewith and marked as **Annexure 1**].
5. The Letter sets out the scope of the audit which shall include examination of the Books of Account and all relevant records of the Puducherry Electricity Department for FY 2017-18 to FY 2024-25, together with an assessment of the circumstances in which the Department continued without recovery of the Regulatory Assets. The audit shall be completed within two months from the date of appointment under the work order to be issued by Respondent No. 21, and the auditor shall submit its report to the Joint Electricity Regulatory Commission for the State of Goa and Union Territories within fifteen days of completion, for onward submission to this Hon'ble Tribunal.
6. Pursuant to the Order dated 26.09.2025 passed by this Hon'ble Tribunal, Respondent No. 21 has, by way of Letter dated 16.10.2025, directed the Lakshadweep Electricity Department to take immediate action and file pending true-up petitions at the earliest. [A copy of the Letter dated 16.10.2025 is annexed herewith and marked as **Annexure 2**]
7. Additionally, Respondent No. 21, with a view to expediting recovery of the revenue gap, has approved a regulatory surcharge that stood at 4% for FY 2018-19 to FY 2021-22, was increased to 5% for FY 2022-23, and then to 8% for FY 2023-24, and thereafter to 10% for FY 2024-25 and FY 2025-26, as set out below.

FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
4%	4%	4%	4%	5%	5%	8%	10%	10%	10%




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8. Respondent No. 21 undertakes to place on record, upon receipt of the CAG panel and appointment of auditor, the appointment order and the audit timetable, and to file a short status report on progress within the timeframe indicated by this Hon'ble Tribunal.
9. I say that the contents thereof are true and correct to the best of my knowledge and based on records available in the office of Respondent No. 21.


DEPONENT

एस.डी. शर्मा / S.D. SHARMA
 सचिव (प्रभारी) / Secretary I/c
 संयुक्त विद्युत विनियामक आयोग
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 Sector 18, Gurugram-122015 (Haryana)

VERIFICATION

I, the above named deponent, do hereby verify that the contents of paragraph nos. 1 to 9 of the above affidavit are true and correct to my knowledge and belief, and nothing material has been concealed therefrom.

Verified at New Delhi on this day of October, 2025.


DEPONENT

एस.डी. शर्मा / S.D. SHARMA
 सचिव (प्रभारी) / Secretary I/c
 संयुक्त विद्युत विनियामक आयोग
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 Sector 18, Gurugram-122015 (Haryana)


 I Identify the Executant/Deponent
 Who has Signed in my presence



ATTESTED

Notary Public Delhi



JOINT ELECTRICITY REGULATORY COMMISSION
(For the State of Goa and Union Territories)

3rd & 4th Floor, Plot No. 55-56, Phase IV, Udyog Vihar, Sector 18, Gurugram-122015.
E-mail: jao.jercuts@gov.in, Website: www.jercuts.gov.in

File No.: Legal - 10 ATEa/1/2025/367

Date: 16.10.2025

To,

Director General of Audit (Energy),
5th, 6th & 7th floor, CAG Annexxe Building,
10 Bahadur Shah Zafar Marg,
New Delhi -110002

Sub: Request for providing list of empaneled Auditors (CA Firm) for compliance with Hon'ble Supreme Court Order dated 06.08.2025 to undertake strict and intensive audit of the circumstances in which the Puducherry Electricity Department (PED) has continued without recovery of the Regulatory Assets.

Dear Sir,

The Hon'ble Supreme Court, vide its judgment dated 06.08.2025 (copy enclosed) in BSES Rajdhani Power Ltd. & Ors. vs Union of India & Ors. (W.P. (C) Nos. 104 & 105 of 2014, C.A. Nos. 4010 & 4013 of 2014, and W.P. (C) No. 1005 of 2021) has issued certain directions regarding Regulatory Assets created in the States and Union Territories. The Hon'ble Supreme Court has observed, inter alia, that Regulatory Commissions must undertake strict and intensive audit of the circumstances in which the distribution companies have continued without recovery of the Regulatory Assets.

In the light of direction of Hon'ble Supreme Court in the said judgement, Hon'ble Appellate Tribunal for Electricity (APTEL) has started a Suo Motu proceeding under Section 121 of the Electricity Act, 2003 OP No. 1 of 2025 to monitor the implementation of directions given under the aforesaid judgment. In this regard, Hon'ble APTEL vide order dated 26.09.2025 (copy enclosed), has passed directions to JERC, as under:

"... JERC to take necessary action to expedite submission of Petitions for True up and issuance of True up orders for Lakshadweep. In terms of the direction issued in the supreme court order dated 06.08.2025, State Commission / JERC is required to conduct intensive audit for Puducherry as there is revenue gap as on 31.03.2024 for it. JERC to submit steps taken by them in this regard within three weeks."

In compliance with the aforesaid directions, Joint Electricity Regulatory Commission, for the State of Goa and Union Territories (JERC) intends to seek assistance of the Director General of Audit (Energy), to appoint an Auditor, from the empaneled

T.C.
P. S.

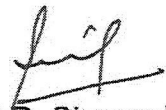
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CA Firms with the Director General of Audit (Energy), to conduct intensive audit for Puducherry Electricity Department (PED) as there is outstanding Regulatory Asset (as per petition filed by them). The scope of audit may cover auditing of Books of Accounts and other relevant documents of PED from FY 2017-2018 to FY 2024-2025 and examination of circumstances under which PED continued without recovery of such Regulatory Assets. The Audit is to be completed within two months from the date of appointment under the work order to be issued by the JERC and shall submit report to the Joint Electricity Regulatory Commission, for the State of Goa and Union Territories within fifteen days from the completion of Audit so that the same may be submitted to the Hon'ble APTEL.

I am, therefore, directed to request your office to provide a list of empaneled CA Firms having experience in power distribution sector at the earliest so that this Commission (JERC) may appoint an Auditor to ensure timely compliance with the directions of the Hon'ble Supreme Court.

Encl: As above

Yours Sincerely,


(S.D. Sharma)
Secretary (I/c)

*T.C.
Sharma*

MOST URGENT**JOINT ELECTRICITY REGULATORY COMMISSION
(For the State of Goa and Union Territories)**

3rd & 4th Floor, Plot No. 55-56, Phase IV, Udyog Vihar, Sector 18, Gurugram-122015.
E-mail: secy.jercuts@gov.in, Website: www.jercuts.gov.in

File No: Legal-10 ATEa/1/2025/368

Date: 16.10.2025

To

Shri. Vikrant Raja A,
Secretary (Power),
UT Administration,
Lakshadweep- 682555.

Sub: True up petitions pending for Lakshadweep from FY 2020-21 to FY 2023-24 -reg.

Ref: JERC letter No. RA-170I/1/2025-RA, dated 02.06.2025.

Dear Sir,

In furtherance to our letter dated 02.06.2025 forwarded to your good office for the non-compliance of directives of the commission by Lakshadweep Electricity Department, APTEL has also directed in OP No.1 of 2025 that "*JERC to take necessary action to expedite submission of Petitions for True up and issuance of True up orders for Lakshadweep.....*"

A copy of the APTEL order dated 26.09.2025 is enclosed.

In light of the above, you are requested to direct the concerned official of Lakshadweep Electricity Department to take immediate action in this regard and file the pending True -up petitions at the earliest as directed by APTEL also in OP No. 1 of 2025. The matter be treated as most urgent.

Encl: a/a

Yours Sincerely,


(S.D Sharma)
Secretary (I/c)

Pac
Sharma