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**BEFORE THE HON'BLE KARTNATAKA REGULATORY  
COMMISSION AT BENGALURU**

**PRESENTATION FORM**

**REVIEW PETITION 08/2025**

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District: Bangalore

BETWEEN:

BESCOM and Ors

..Petitioner

AND:

Nil.

..Respondent

Sl. No.	Description of Paper Presented	Court Fee Affixed on the Paper	
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2.	On the Petition		
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5.	<b>On Review Petition (As amended)</b>		
6.	On Process <i>vide Order - 06-01-2026</i>		
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KARNATAKA ELECTRICITY  
REGULATORY COMMISSION  
No. 16 C-1, Miller Tank Bed Area  
Vasanthanagara, Bengaluru-560 052

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Place: Bengaluru

Date: 23.01.2026

**BEFORE THE HON'BLE KARNATAKA ELECTRICITY  
REGULATORY COMMISSION AT BENGALURU**

**Review Petition No. 08 / 2025**

**IN THE MATTER OF:**

**Bangalore Electricity Supply Company  
Limited & Ors.**

**...Petitioners**

**AND**

**Nil**

**...Respondent**

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**PLACE:** Bengaluru

**DATE:** 22.01.2026

  
**Advocate for the Petitioners**

**BEFORE THE KARNATAKA ELECTRICITY REGULATORY  
COMMISSION, BENGALURU  
REVIEW PETITION NO.8/2025**

**BETWEEN:**

**Bangalore Electricity Supply Company Limited  
(BESCOM)  
K.R. Circle, Bengaluru – 560001.  
Represented by its authorized representative ..Petitioner No. 1**

**Mangalore Electricity Supply Company Ltd.  
Corporate Office  
MESCOM Bhavana  
Bejai, Kavour Cross Road,  
Mangaluru, 575-004  
Represented by Authorized Signatory. ..Petitioner No. 2**

**Hubli Electricity Supply Company Limited.,  
Corporate Office,  
Navanagar, P.B Road,  
Hubbali 580025.  
Represented by its Authorised Signatory ..Petitioner No.3**

**Chamundeshwari Electricity Supply Corporation  
Corporate Office, #29,  
Vijayanagara, 2nd Stage  
Hinkal, Mysuru - 570017  
Represented by its Authorised Signatory ..Petitioner No.4**

**Gulbarga Electricity Supply Company Limited.,  
Corporate Office,  
GESCOM, Station Road,  
Kalburagi- 585101.  
Represented by its Authorised Signatory ..Petitioner No.5**

**AND**

**NIL ...Respondent**

**AMENDED PETITION UNDER SECTION 62 (4), SECTION 64, SECTION  
94 OF THE ELECTRICITY ACT, 2003 AND REGULATION 8 KERC  
(GENERAL AND CONDUCT OF PROCEEDINGS) REGULATIONS,  
2000**

*J*

The Petitioners most respectfully submit as under:

1. The address of the Petitioner is as mentioned in the cause title and that of its counsel is, Shahbaaz Husain, Advocate, Precinct Legal, No.43, TNT Towers, Infantry Road, Bangalore-560001, for the due process of this Hon'ble Commission.
2. This present Petition has been filed seeking for amendment of the Tariff Order dated 27.03.2025 (*hereinafter referred to as, "TO' 25"*), wherein this Commission has determined the tariffs across various categories of consumers located in the State of Karnataka and the Petitioner's areas of licensee. A copy of the Order dated 27.03.2025 is produced as **Annexure A** to the Petition.
3. The Petitioner limits its Petition only for amendment of the Tariff applicable to Farmers IP set up-to 10 HP [LT-4(a)] category as this Hon'ble Commission has substantially deviated from the proposals made by the petitioners in their tariff petitions as the same adversely affects the interest of the petitioner as well as the agricultural consumers belonging to LT-4(a) Category.

**FACTS:**

4. The Petitioners are distribution licensees under the Electricity Act, 2003, operating within the State of Karnataka and supplying electricity to their consumers at the tariffs determined by this Hon'ble Commission. This Hon'ble Commission has issued a Tariff Order-2025 on 27.03.2025, whereby, the annual revenue requirement and retail supply tariff of the petitioners was determined for FY 2025-26, FY 2026-27 and FY 2027-28. Further, the annual performance review for FY 24.
5. It is submitted that the Petitioners, BESCOM, MESCOM, CESC, HESCOM and GESCOM had filed the following Petition for consideration and orders of this Hon'ble Commission of the following:



- a. Annual Performance Review (Truing up) of FY2023-24.
- b. Approval of Annual Revenue Requirement and Retail Supply Tariff for the Control period for FY2025-26 to FY2027-28;
- c. Consequently, to allow the following unmet revenue deficit / surplus revenue and allow them the proposed hike in tariff, across all the categories of consumers:

	ESCOMs	Revenue (Deficit) / Surplus for the Control Period				
		FY2025-26			FY2026-27	FY2027-28
		APR Gap for FY2023-24 Rs.in Crores	Deficit for the Year Rs.in Crores	Total Deficit for the Year Rs.in Crores	Rs.in Crores	Rs.in Crores
1	BESCOM	(2,084.72)	(487.96)	(2,572.68)	(3,028.95)	(3,882.69)
	Tariff Hike Proposed (Ps./Unit)			67	75	91
2	MESCOM	(110.82)	(367.66)	(478.48)	(270.18)	(405.94)
	Tariff Hike Proposed (Ps./Unit)			71	38	54
3	CESC	(809.39)	199.82	(609.57)	(970.30)	(1,214.14)
	Tariff Hike Proposed (Ps./Unit)			68	103	123
4	HESCOM	(1,321.85)	350.82	(971.03)	(1,731.31)	(2,007.67)
	Tariff Hike Proposed (Ps./Unit)			69	118	132
5	GESCOM	(147.66)	(476.96)	(624.62)	(465.19)	(802.66)
	Tariff Hike Proposed (Ps./Unit)			67	47	78
	<b>Total:</b>	<b>(4,474.44)</b>	<b>(781.94)</b>	<b>(5,256.38)</b>	<b>(6,466.93)</b>	<b>(8,313.10)</b>
	<b>Average Tariff Hike Proposed for the State (Ps./Unit)</b>			<b>67</b>	<b>79</b>	<b>96</b>

6. The proposed tariff hike includes the P&G surcharge (Government portion). The Hon'ble Commission in the Order dated 18.03.2025 has approved 36paise/unit, 35 paise/unit, 34 paise/unit for FY-26, FY 27 and FY 28 respectively towards P&G surcharge (Government portion).
7. While filing the above petition, the petitioners have duly followed Karnataka Electricity Regulatory Commission (Multi Year Transmission, Distribution and Retail Supply Tariff) Regulations, 2024.
8. The Government of Karnataka, in its Budget for FY 2025-26 which was announced on 07.03.2025, has allocated Rs. 16,021 Crores for IP Set subsidies. This Hon'ble Commission passed the Tariff Order' 2025 and as per the tariff order subsidy requirement was increased for the IP Set category to Rs. 20,640 Crores. This has resulted in a shortfall of Rs. 4,620 Crores, which is on account of this Hon'ble Commission increasing the tariff for the IP sets more than the one proposed, thus making it unviable

for the state government to provide electricity to the IP sets in line with the fiscal policy of the Government. Hence, the Petition.

**[Para 08 substituted vide order dated 15.07.2025]**

### GROUNDS

9. It is submitted that the agricultural consumers, particularly the consumers belonging to LT-4a category need to be subsidized, considering the agricultural economy. Under Section 62 of the Electricity Act, 2003 (EA, 2003), this Hon'ble Commission is empowered to determine the tariff for various categories of consumers. Section 61(g) of the Electricity Act, 2003 requires the State Electricity Regulatory Commissions (SERCs) to progressively reduce cross-subsidies, thereby acknowledging that the subsidies are permissible and necessary. The Act enables this Hon'ble Commission to charge agricultural consumers concessional tariffs, subsidized by higher tariffs from industrial and commercial users. The need for subsidizing agricultural consumers is further elaborated hereunder:

9.1. The Hon'ble Supreme Court in the recent judgement dated 29.04.2025 in the case of JVVNL v/s Rajasthan Textile mills (Civil Appeal No. 8862 of 2022) at Para 3 has recognized the above distinction. The relevant paragraph reads as under:

*“There was a significant amount of cross- subsidization of certain categories of consumers by other categories of consumers. The consumers benefitting from the subsidy include agricultural consumers, low-end domestic consumers and public works. They are known as subsidized consumers. The consumers paying for the subsidy include industrial consumers, commercial consumers, and high-end domestic consumers, and they are known as subsidizing consumers. Allowing open access users to source electricity from sources other than distribution licensees benefited such subsidizing consumers and would become a burden on the distribution licensee. The reason is that such customers stopped taking electricity from the distribution licensees, thereby reducing the distribution licensees’ funds to subsidize the subsidized consumers. The CSS is, in a sense,*

*compensation to the distribution licensees for being deprived of the subsidization prevalent in the retail supply tariff. The CSS is a statutory charge payable by the consumers who decide to source electricity through open access from sources other than the distribution licensee of the area.”*

From the above, it is clear that the Apex Court has recognized agricultural consumers as “subsidized consumers” and industrial consumers as “subsidizing consumers”. Therefore, the need to subsidize agricultural consumers is not only legally recognized but is also endorsed by the Hon’ble Apex Court.

9.2. This Hon’ble Commission has proposed to eliminate cross subsidy in the Tariff Order’ 25, which is infact against the mandate of the Act. The Tariff Order’ 24 provided for a cross subsidization of LT-4A category at 24.67% wrt to Average cost of supply. However, the Tariff Order’ 25 provides for cross subsidization at 6.53%, 3.82% for FY 2025-26 and FY 2026-27 respectively. For FY 2027-28, this Hon’ble Commission has proposed to eliminated cross subsidization of the LT-4A category completely. Such drastic decrease in cross subsidization of the agricultural consumers is against the objective of the Act.

9.3. It is submitted that the legislative intent was always to reduce cross subsidies progressively and never to eliminate them in view of the socio- economy situation of the Country. The Electricity (Amendment) Act, 2007, significantly modified the language of Section 61(g) of the principal Act to reflect this intention. When Section 61 (g) of the EA, 2003 was enacted, the provision contemplated that cross-subsidies would be progressively reduced and thereafter eliminated. However, post the amendment by Act 26 of 2007, the word “eliminated” was deleted, which fact indicates that the provision pertaining to cross-subsidies was not contemplated to be a temporary measure but a permanent one. Section 61 (g) prior to the amendment and post the amendment reads as under:

**PRE-AMENDMENT**



**Section 61**

*The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:*

*(g) that the tariff progressively reflects the cost of supply of electricity and also reduces and **eliminates** cross-subsidies within the period to be specified by the Appropriate Commission;*

**POST-AMENDMENT****Section 61**

*The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:*

*(g) that the tariff progressively reflects the cost of supply of electricity and also **reduces cross-subsidies**;*

- 9.4. The intention of the legislature to amend Section 61 (g) was based on the Law Committee on Energy's report, which stipulated that the economic imbalance in the society is a reality, and that the elimination of CSS would make it difficult for weaker sections of society to afford electricity. The intention of the legislature is captured in the notes on clauses to the amendment as under:

*"The Committee note that the proposed amendments to Sections 38 (2), 39 (2), 42 (2), 61, 178 (2) and 181 (2) refer to the subject of cross-subsidies in distribution tariff and the treatment thereof. The stated objective behind these amendments is to provide for a statutory direction for bringing down the cross-subsidy but not to eliminate it altogether, whereas in the statement of Objects and Reasons appended to the Electricity Bill, 2001 it was clearly stated that the Bill proposed to gradually phase out the current level of subsidy. The Committee note that due to imbalances in the regional economic development in the country, a large number of consumers*

*have a low payment capacity in a number of States. In order to provide them power at an affordable tariff, a minimum support through an initial subsidy in respect of the power tariff is necessary. Most of the State Governments are unable to provide this subsidy from their exchequer - while this may be provisioned through a higher tariff levied on customers with a higher payment capacity, especially the consumers in the urbanized and industrial sector.”*

- 9.5. The Hon’ble Apex Court in **PSERC v. PSPCL** (2015) 7 SCC, has discussed the 2007 amendment to the EA, 2003, which omits the requirement to eliminate CSS as under:

*“ Section 61(g), as earlier noted, was amended by Act No.26 of 2007. The amended Section omitted the word "eliminate" the effect whereof was that cross-subsidies were destined to remain for the present and the emphasis was on attainment of minimum levels of such subsidy. The determination of "cost of supply" and reduction/elimination of cross- subsidies is closely interlinked. The difference in the intent and purport of Section 61(g) before and after its amendment would not be very relevant. The reduction of cross subsidy was contemplated by the unamended section as the first step leading to elimination. The change of legislative intent to put on hold, if not to abandon, the elimination of cross subsidies occurred during the period of transition itself. This is so because of the close proximity of time between the original enactment and its amendment. Besides, the road map visualized by the National Tariff Policy itself contemplated the continuance of cross subsidy even in the year 2010-2011 whereas the amendment to Section 61(g) came about in the year 2007.”*

It can be seen from the above extract that the Hon’ble Apex Court has found no infirmities in the amendment.

- 9.6. The Hon’ble High Court of Karnataka vide its Order dated 20.12.2024 in WP NO. 4344/2024, held that the cross subsidies and cross subsidy surcharge are both permanent features of the Act.

*“58. Thus, the first proviso made it mandatory for allowing open access on payment of a surcharge as against the earlier proviso of permitting open access before the cross-subsidies were eliminated on payment of surcharge. More importantly, under the very same amendment of 2007, the third proviso to Section 42 of the Act stated that "the surcharge and the cross-subsidies should be progressively reduced and eliminated" was amended and the words "and eliminated" were omitted. Thus, as against the initial intent in 2003 to progressively reduce the surcharge and the cross- subsidies, which should ultimately culminate in a complete elimination, the law only permitted a progressive reduction by omission of the words "and eliminated" and it is now the intent of the Legislature that the concept of eliminating the cross-subsidies is done away with and the intent now is only for a progressive reduction.*

...

*In light of this clear intent of the Legislature that cross-subsidies would be a permanent feature of the electricity sector, the argument that there should be an elimination of the cross-subsidies would not be tenable.”*

- 9.7. The Hon’ble High Court also noted that under Section 42, this Hon’ble Commission ought to progressively reduce cross subsidies and set a roadmap by framing necessary **regulations**. The Hon’ble Court has clarified that while there must be progressive reduction, such reduction ought not to be rapid. The relevant portion of the court order is produced hereunder:

*“A plain reading of the third proviso makes it absolutely clear that it is the statutory imperative that there is a progressive reduction of cross subsidies. This means that the percentage of cross subsidy should necessarily and mandatorily come down. The speed at which it is to be reduced will however have to be determined by the Commission.*

*80. The pace of reduction need not be necessarily rapid but there must be a clear expression of the manner and time within which this*

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*statutory imperative is achieved. This expression of standards by the Commission would also nudge the stake-holders to take effective steps to reduce the cross subsidies and thereby fulfill the objective of the law.*

*81. Since this statutory requirement of the third proviso to Section 42 of the Act has not been complied with, in my view, it would be necessary to issue a direction to the State Commission to specify the manner in which the surcharge and cross-subsidies are to be progressively reduced by framing appropriate regulations in this regard.”*

- 9.8. As per the directions of the Hon’ble High Court, **Regulations specifying the roadmap for reduction of cross subsidy and CSS should be notified by this Hon’ble Commission.** In the absence of such Regulations, the proposed sharp decline in the cross-subsidy levels for the LT-4A category in the Tariff Order 2025 is premature and contrary to the legislative framework under the Electricity Act, 2003, as amended. Without a clear and transparent roadmap duly notified under Section 42 and Section 61 of the Act, any unilateral decision to eliminate or drastically curtail cross-subsidies will be violative of the Electricity Act, 2003.
- 9.9. The above submissions on the relevant provisions of the EA, 2003, and the judgments of the Hon’ble Apex Courts and High Courts makes it indisputable that the drastic reduction in cross subsidies especially in reference to LT-4A category and imminent elimination thereof is ultra-vires of Section 61 (g) of the EA, 2003 and is also in the teeth of the objective of the Parliament and ratio of the judgments highlighted above. Therefore, it becomes necessary that the Order under review is modified to bring it in conformity with Section 61 of the Act.
- 9.10. In this context, as highlighted above, the Government of Karnataka (GoK) announced the subsidy it intended to provide to agricultural consumers through budgetary allocation. For the Financial Year 2025–26, the GoK has proposed an IP subsidy of ₹16,021 Crores for the LT-4(a) agricultural category. This is as against the requirement of Rs. 20,640 crores. It is submitted that while issuing the Tariff Order, 2025, this Hon’ble Commission

has not duly taken into account the budget allocation made by the State Government while determining the tariffs applicable to LT-4(a) consumers.

**9.11. The Petitioners propose to fill up the financial gap arising out of reduction in LT-4A through the following measures:**

- (i). The Petitioners are seeking the following reduction to LT 4A tariff with respect to their area of supply so that the state may provide additional subsidy without undue strain on the other revenue requirements of the state. The reduction in LT-4(a) tariff per unit will result in a shortfall of Rs. 2362.47 crores as against the tariffs considered in the order under review.

**TABLE A**

<i>SL NO.</i>	<i>ESCOM</i>	<i>PROPOSED REVISED LT 4A TARIFF FOR TO'25</i>
<i>1</i>	<i>BESCOM</i>	<i>Rs. 6.57/-</i>
<i>2</i>	<i>CESC</i>	<i>Rs. 7.70/-</i>
<i>3</i>	<i>MESCOM</i>	<i>Rs. 7.40/-</i>
<i>4</i>	<i>GESCOM</i>	<i>Rs. 7.79/-</i>
<i>5</i>	<i>HESCOM</i>	<i>Rs. 7.73/-</i>
<i>6</i>	<i>STATE</i>	<i>Rs. 7.35/-</i>

- (ii). Increase the tariff of commercial and industrial installations proportionally, which will increase the revenue to the extent of 1254 crores. The modification is proposed is as hereunder:

(Continued)

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**TABLE B**

Categories	T.O.2024		T.O 2025		Tariff to be revised		Increase/decrease in Revenue if considered against TO 2025
	FC in Rs	EC in Rs./unit	FC in Rs	EC in Rs./unit	FC in Rs	EC in Rs./unit	Amt in Crores
LT-3(a) Commercial	210/220	8.00	215	7.00	235.00	7.10	210.48
LT-5 Industry	140/190	6.10	150	4.50	165.00	5.20	316.98
HT-2 (a): Industry	340	6.90	345	6.60	365.00	6.70	281.08
HT-2 (b) Commercial	365	8.00	370	5.95	390.00	6.90	446.34
<b>Total of C&amp;I</b>							<b>1,254.88</b>

(iii) Consider the additional revenue from miscellaneous sources in comparison to previous year as per the Tariff Order, viz interest on arrears, cross subsidy surcharge, FPPCA, wheeling charges, etc. as under:

**TABLE C**

SL NO	ESCOM	REVISED ADDITIONAL MISCELLANEOUS REVENUE FOR TO'25 IN CRORES
1	BESCOM	490.68
2	CESC	159.64
3	MESCOM	86.29
4	GESCOM	98.07
5	HESCOM	272.92
<b>TOTAL</b>		<b>1107.60 crores</b>

(iv) The financial implication across all categories is produced at **Annexure P2**, for BESCOM, for MESCOM as **Annexure P3**, for HESCOM as **Annexure P4**, for CESC as **Annexure P5**, for GESCOM as **Annexure P6**.

- 9.12. It is critical note that, despite the above revisions, the tariff of industrial and commercial customers substantially stands reduced from TO24.
- 9.13. The Petitioners had requested the Government of Karnataka to allocate additional budgetary support towards subsidizing the LT-4A agricultural installations. During the meeting at the government level it was observed that the retail tariff rates of commercial and industrial installations have been decreased and the tariff rates of IP sets have been increased in the Tariff Order'25. Further, it was also observed that there is a drastic decrease in the cross subsidization of the agricultural consumer and also elimination of cross subsidization in FY-28. In order to achieve revenue neutrality, the tariff of industrial and commercial categories is sought to be enhanced. To retain high revenue consumers with ESCOMs, the government of Karnataka has announced an additional grant of Rs. 2362.47 crores to provide subsidized power to irrigation pump sets with a capacity below 10HP. Wherefore, the Government of Karnataka stated that it would additionally grant Rs. 2,362.47 crores towards providing subsidized power to LT-4A consumers. Accordingly, the aforementioned proposal at Para 9.11 was arrived at by the Government and the other stake holders.

**(Para 9.11 to 9.13 amended vide Order dated 06.01.2026 & ~~20.01.2026~~)**

### GROUNDS

10. It is submitted that it is well recognized that the agricultural consumers, particularly the consumers belonging to LT-4(a) category need to be subsidized, considering the agricultural economy. Further, while providing subsidy for agriculture Consumers, the State Government has to consider the requirements of other sectors of the state.
11. It is submitted that in the tariff proposals, the Petitioner has sufficiently explained in detail its finances and other relevant material and factors for consideration of this Hon'ble Commission including the subsidy element to be given by the State Government.
12. It is submitted that every year as a policy, the GOK is announcing the subsidy it desires to provide towards agriculture consumers. For FY 25-26, the GOK has

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announced Rs. 16,021 Crores as IP Subsidy while presenting the State Budget. The State budget provisions are subsequently incorporated initially in the Finance Bill and thereafter in the Act. While determining the tariff and announcing the same, this Hon'ble Commission appears to not have taken into account the State Budget into consideration. As a consequence of not considering the budgetary allocations to the agriculture consumers, the tariff for the agricultural consumers has been fixed much above the proposals made by the Petitioners. As per the tariff order the subsidy required will come to Rs. 20,640 Crores as against allocation of Rs 16,021 Crores in the budget. In other words, the tariff announced by this Hon'ble Commission, leaves the ESCOMs with a shortfall of Rs. 4,620 Crores revenue in the LT- 4(a) Category, as a policy the state government is supplying free electricity to this category.

13. The TO 2025 stipulates that in case GoK does not release the subsidy in advance, in the manner specified by the commission in clause 6.I of the KERC (Manner of payment of subsidy) regulations 2008, CDT shall be demanded and collected from LT4(a) consumers. However, the ESCOMs cannot raise bills to LT4(a) consumers because of the Government policy of 2008 which provides for free power supply to LT4(a) upto 10HP.

14. This Hon'ble Commission has the powers under the Electricity Act, 2003, to harmonize the tariff of the LT-4 (a) with the subsidy proposed by the Government of Karnataka by lowering the LT-4 (a) tariff and accordingly providing for an increase in tariff in a suitable category of consumers. It is the prerogative of this Hon'ble Commission under Section 61 and Section 62 of the Act to suitably balance the tariffs.

15. The LT-4(a) tariff needs to be reduced in view of the drastic increase in the tariff of the IP sets. The TO'25 provides for the following tariff of the LT 4A category:

ESCOMs	TO 2024	T0 2025	Increase
BESCOM	565 PAISE/ UNIT	830 PAISE/ UNIT	265 PAISE/UNIT (47%)
MESCOM	690 PAISE/ UNIT	830 PAISE/ UNIT	140 PAISE/UNIT (20%)

CESC	740 PAISE/UNIT	830 PAISE/ UNIT	90 PAISE/ UNIT (12%)
HESCOM	740 PAISE/ UNIT	830 PAISE/ UNIT	90 PAISE/UNIT (12%)
GESCOM	745 PAISE/UNIT	830 PAISE/ UNIT	85 PAISE/ UNIT (11%)

16. From the above, it is unambiguous that the tariff for the LT-4(a) category, has witnessed a quantum jump which has to be borne by the Government (or Farmers - in the absence of sufficient subsidy from the Government). The said drastic increase and the insufficient subsidy calls for amendment of the TO 2025. If this Hon'ble Commissions tariff order is implemented for LT-4(a) category, the ESCOMs cannot meet this shortfall in revenue as the same is not provided in the budget. Petitioners can neither recover the shortfall either from the Government nor from the Consumers.
17. Further, the recent tariff order has introduced changes to various categories of installations. Notably, certain government installations tariff rates have not been altered, while others have been affected. The following categories have been retained at the old tariff rates:
- LT6: Water Supply
  - LT 6: Street Light
  - LT 6: EV installations
  - HT1: Water supply installations
  - HT3: Private lift irrigation
  - HT 6: Irrigational and agricultural farms
  - HT 7: Government lift irrigation
- These categories, being government installations, have been retained with the existing tariff of TO'24. Though both the LT4A and the above government installations are cross subsidised by commercial and industrial category of consumers, only LT4A tariff has been increased drastically to reduce the cross subsidisation. However, a significant change has been introduced for LT-4a IP set tariff, which has been increased by Rs. 1.50 per unit. Although the Government reimburses the tariff for this category, the increase is substantial, representing a 22% hike. This revision may have implications for the consumers and the

government's reimbursement obligations. Similar to the government installations listed above, the LT4a tariff may also be retained at the existing tariff of TO'24.

18. **Sec. 175 of the Electricity Act, 2003** provides as follows:

*The provisions of this Act are in addition to and not in derogation of any other law for the time being in force.*

19. As per the above provision of the Act, Commission is empowered to amend or modify for the period of the present tariff order. Accordingly, the commission has to follow the Karnataka Act 21 of 2025 passed by the State while issuing its orders on tariff as the said Act binds the Hon'ble Commission. It cannot be disputed that the Karnataka Act 21 of 2025 of the State once assented to by the Governor becomes a law and binds everyone including the Hon'ble Commission.

#### **MAINTAINABILITY**

20. As per the provisions mentioned hereunder, this commission is empowered to amend the tariff order dated 27.03.2025 and reduce the tariff of LT-4(a) category duly taking note of the subsidy GOK is providing towards this category.

**Sec. 64(6) of the Electricity Act, 2003** reads as under

*A tariff order shall, unless amended or revoked, continue to be in force for such period as may be specified in the tariff order.*

**Regulation 8 of the KERC (Conduct and Proceedings) Regulation 2000** which read as under

*(1) The Commission may, either on its own motion or on an application made by any interested or affected party, within 90 days of the making or issuing of any decision, direction, order, notice or other document or the taking of any action in pursuance of these Regulations, review, revoke, revise, modify, amend, alter or otherwise change such decision, direction, order, notice or other document issued or action taken by the Commission or any of its Officers.*

*(2) An application under sub-regulation (1) shall be filed in the same manner as a Petition under Chapter-II of these Regulations.*

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21. In light of the aforementioned provisions, the instant Petition is maintainable in law.

**INTERIM PRAYER**

22. The Petitioner most humbly prays the operation of the Tariff Order ' 2025, maybe stayed to the extent of the retail supply tariff determined across all categories of consumers. Further, the retail supply tariff as determined in the Tariff Order' 2024, may be continued pending adjudication of the instant Petition. This Hon'ble Commission is empowered to pass an interim order under Section 94 (2) of the Electricity Act, 2003.

**PRAYER**

23. The Petitioners most humbly pray that this Hon'ble Commission maybe pleased to:
- a. Allow this Petition.
  - b. Consequently, amend the Tariff Order dated 27.03.2025 to reduce the tariff of the LT-4(a) category in line with the amendment proposed to various tariff categories at Para 9.11.
  - c. Pass such other and further orders as may be deemed just and proper in the facts and circumstances of the case.

**(Para 23 substituted vide Order dated 15.07.2025)**

**Place:** Bengaluru

**Date:** 23.07.2025

~~23~~  
20:01.2026



**Advocate for the Petitioner**

**BEFORE THE KARNATAKA ELECTRICITY REGULATORY COMMISSION AT BENGALURU**

**Review Petition No. 08/2025**

**BETWEEN**

Bangalore Electricity Supply  
Company Limited & Ors.

**... PETITIONERS**

**AND**

NIL

**... RESPONDENTS**

**VERIFYING AFFIDAVIT**

I, Mahadeva, S/o Gurulingappa, aged about 58 years working as Director(Finance), in Bangalore Electricity Supply Company Limited, having its office at K.R.Circle, Bangalore do hereby solemnly affirm and state as follows:

1. I am the authorized representative of the Petitioner No. 1 in the above matter, and I know the facts of the case and as such competent to swear to this affidavit.
2. I state that the averments made in Paragraph No. 1 to 23 in the accompanying Amended Petition are true and correct to the best of my knowledge information and belief.
3. I hereby state that Annexures are true copies of the original documents.
4. I solemnly affirm and declare that whatever is stated above is true to the best of my knowledge, information and belief.

**Place: Bangalore**

**Date: 12.01.2026**

Identified by me

*(Signature)*  
Deponent

**Director Finance  
BESCOM, Corporate Office,  
Bangalore.**



Sworn / Solemnly affirmed and signed before  
on this 22 day of 1 2026 at Bengaluru  
No. of Corrections 2 N.R.No. 394 / 20  
26  
*(Signature)*  
VEENA. K. Advocate & Notary, Bengaluru

BEFORE THE KARNATAKA ELECTRICITY REGULATORY COMMISSION AT BENGALURU

Review Petition No. 08/2025

BETWEEN

Bangalore Electricity Supply Company Limited & Ors.

... PETITIONERS

AND

NIL

... RESPONDENTS

VERIFYING AFFIDAVIT

I, Rekha R, D/o Rohidas Nagappa Shet, aged about 50 years working as Superintending Engineer (Ele)(Commercial) in Mangalore Electricity Supply Company Limited, having its office at MESCOM Bhavana, Kavour Cross Road, Bejai, Mangalore 575004 do hereby solemnly affirm and state as follows:

TODAY AT BENGALURU

- 1. I am the authorized representative of the Petitioner No. 2 in the above matter, and I know the facts of the case and as such competent to swear to this affidavit.
2. I state that the averments made in Paragraph No. 1 to 23 in the accompanying Amended Petition are true and correct to the best of my knowledge information and belief.
3. I hereby state that Annexures are true copies of the original documents.
4. I solemnly affirm and declare that whatever is stated above is true to the best of my knowledge, information and belief.

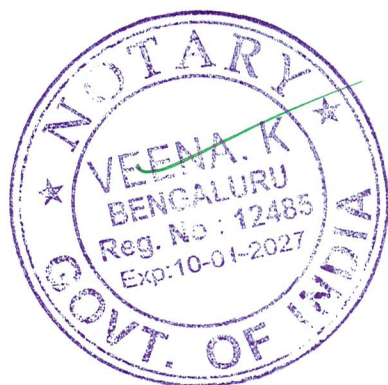
Place: BANGALORE

Date: 22 JAN 2026

Identified by me

Handwritten signature of Rekha R.

Deponent Superintending Engineer (Ele.) Commercial MESCOM, Corporate Office Mangaluru - 575 004



Sworn /Solemnly affirmed and signed before on this 22 day of 1 201 26 at Bengaluru No. of Corrections 2 N.R.No 394 120 26 VEENA. K, Advocate & Notary, Bengaluru

**BEFORE THE KARNATAKA ELECTRICITY REGULATORY COMMISSION AT BENGALURU**

**Review Petition No. 08/2025**

**BETWEEN**

Bangalore Electricity Supply Company Limited & Ors.

**... PETITIONERS**

**AND**

NIL

**... RESPONDENTS**

**VERIFYING AFFIDAVIT**

I, Anand Desai, S/o Laxman Desai, aged about 56 years working as Controller (A&R), in Hubli Electricity Supply Company Limited, having its office at Hubballi do hereby solemnly affirm and state as follows:

- 1. I am the authorized representative of the Petitioner No. 3 in the above matter, and I know the facts of the case and as such competent to swear to this affidavit.
- 2. I state that the averments made in Paragraph No. to in the accompanying Amended Petition are true and correct to the best of my knowledge information and belief.
- 3. I hereby state that Annexures are true copies of the original documents.
- 4. I solemnly affirm and declare that whatever is stated above is true to the best of my knowledge, information and belief.

Place: Hubballi  
 Date: 12/01/2026

Identified by me

CONTROLLER (A & R),  
 HESCOM, Hubballi.



No. of Corrections  
Two  
 NOTARY

SOLEMNLY AFFIRMED BEFORE ME

NOTARY

12 JAN 2026

**BEFORE THE KARNATAKA ELECTRICITY REGULATORY COMMISSION AT  
BENGALURU**

**Review Petition No. 08/2025**

**BETWEEN**

Bangalore Electricity Supply  
Company Limited & Ors.

**... PETITIONERS**

**AND**

NIL

**... RESPONDENTS**

**VERIFYING AFFIDAVIT**

I, Tasneem Tabassum.N.R, W/o Javed Pasha, aged about 59 years working as General Manager (Commercial), in Chamundeshwari Electricity Supply Corporation Limited, having its office at Mysuru do hereby solemnly affirm and state as follows:

**TODAY AT BENGALURU**

1. I am the authorized representative of the Petitioner No. 4 in the above matter, and I know the facts of the case and as such competent to swear to this affidavit.
2. I state that the averments made in Paragraph No. 1 to 23 in the accompanying Amended Petition are true and correct to the best of my knowledge information and belief.
3. I hereby state that Annexures are true copies of the original documents.
4. I solemnly affirm and declare that whatever is stated above is true to the best of my knowledge, information and belief.

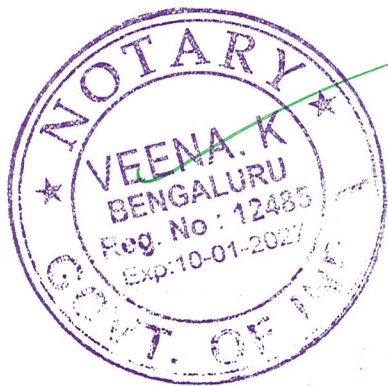
Place: **BANGALORE**  
Mysuru

Date: ~~21~~ 01.2026

*Dikshay*  
Identified by me

*Tasneem Tabassum*  
Deponent

**General Manager (Commercial)**  
Corporate Office,  
CESC, Mysuru.



Sworn / Solemnly affirmed and signed before

on this 22 day of 1 2026 at Bengaluru

No. of Corrections 2 N.R.No. 394 / 20 26

*Veena*  
VEENA. K, Advocate & Notary, Bengaluru

**BEFORE THE KARNATAKA ELECTRICITY REGULATORY COMMISSION AT  
BENGALURU**

**Review Petition No. 08/2025**

**BETWEEN**

Bangalore Electricity Supply  
Company Limited & Ors.

... PETITIONERS

**AND**

NIL

... RESPONDENTS

**VERIFYING AFFIDAVIT**

I, Smt. Suvarna Dhaded, aged about 59 years working as Chief Engineer (Electy), in Gulbarga Electricity Supply Company Limited, having its office at Kalaburagi do hereby solemnly affirm and state as follows: TODAY AT BENGALURU

1. I am the authorized representative of the Petitioner No. 5 in the above matter, and I know the facts of the case and as such competent to swear to this affidavit. ✓
2. I state that the averments made in Paragraph No. 1 to 23 in the accompanying Amended Petition are true and correct to the best of my knowledge information and belief. ✓
3. I hereby state that Annexures are true copies of the original documents.
4. I solemnly affirm and declare that whatever is stated above is true to the best of my knowledge, information and belief.

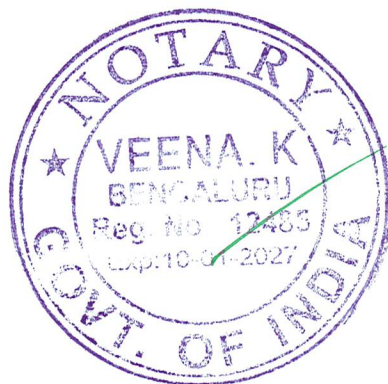
**BANGALORE**  
Place:

Date: **22 JAN 2025**

Identified by me

  
Deponent

**Chief Engineer (Ele.), Operation  
Corporate Office,  
GESCOM, Kalaburagi.**



Sworn /Solemnly affirmed and signed before  
on this 22 day of 1 2025 at Bengaluru  
No. of Corrections 2 N.R.No. 394 /2025  
Veena  
VEENA. K, Advocate & Notary, Bengaluru

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ANNEXURE P2

BESCOM							
Categories	Approved			Revised			Difference in Revenue in Crs.
	Sales in MU	Revenue in Crs.	ARR in Rs./unit	Sales in MU	Revenue in Crs.	ARR in Rs./unit	
LT-1	10853.48	9452.74	8.7	10853.48	9452.74	8.7	-
LT-2:	62.30	63.77	10.2	62.30	63.77	10.2	-
LT-3(a)	3556.99	3410.01	9.6	3556.99	3531.17	9.9	121.16
LT-3(b)	2.29	3.62	15.8	2.29	3.62	15.8	-
LT-4 (a) IP<10	7652.94	6351.94	8.3	7652.94	<b>5028.44</b>	6.57	-1,323.50
LT-4 (b)	1.01	1.88	18.6	1.01	1.88	18.6	-
LT-4 (c)	8.98	6.44	7.2	8.98	6.44	7.2	-
LT-5	1694.70	1435.28	8.5	1694.70	1621.18	9.6	185.90
LT-6(a)	1745.82	1386.11	7.9	1745.82	1386.11	7.9	-
LT-6(b)	761.57	594.53	7.8	761.57	594.53	7.8	-
LT-6© EV	334.15	152.52	4.6	334.15	152.52	4.6	-
LT-6(c): HT EV							-
LT-7	278.00	477.68	17.2	278.00	477.68	17.2	-
<b>LT- Total</b>	<b>26952.23</b>	<b>23336.52</b>	8.7	<b>26952.23</b>	<b>22320.07</b>	8.3	-1,016.45
<b>HT Tariff Categories</b>							
HT-1	892.07	652.28	7.3	892.07	652.28	7.3	-
HT-2 (a):	6178.18	5681.52	9.2	6178.18	5836.28	9.4	154.76
HT-2 (b)	3178.69	3168.41	10.0	3178.69	<b>3539.42</b>	11.1	371.01
HT-2 (c)(i)	208.58	181.91	8.7	208.58	181.91	8.7	-
HT-2 (c)(ii)	283.99	268.61	9.5	283.99	268.61	9.5	-
HT-3	44.92	10.32	2.3	44.92	10.32	2.3	-
HT-4	129.52	116.66	9.0	129.52	116.66	9.0	-
HT-5	190.77	341.90	17.9	190.77	341.90	17.9	-
HT-6							-
HT-7	148.00	90.99	6.1	148.00	90.99	6.1	-
<b>HT- Total</b>	<b>11254.72</b>	<b>10512.60</b>	9.3	<b>11254.72</b>	<b>11038.37</b>	9.8	525.77
							-
<b>Grand total</b>	<b>38206.95</b>	<b>33849.12</b>	8.9	<b>38206.95</b>	<b>33358.44</b>	8.7	-490.68
Misc Revenue		241.03			<b>731.71</b>		490.68
<b>Grand total</b>	<b>38206.95</b>	<b>34090.15</b>	8.9	<b>38206.95</b>	<b>34090.15</b>	8.9	-

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<b>MESCOM</b>							
Categories	Approved			Revised			Difference in Revenue in Crs.
	Sales in MU	Revenue in Crs.	ARR in Rs./unit	Sales in MU	Revenue in Crs.	ARR in Rs./unit	
LT-1	2030.90	1742.71	8.6	2030.90	1742.71	8.6	-
LT-2:	22.33	20.63	9.2	22.33	20.63	9.2	-
LT-3(a)	567.25	550.59	9.7	567.25	570.54	10.1	19.95
LT-3(b)	1.00	1.60	16.0	1.00	1.60	16.0	-
LT-4 (a) IP<10	1951.47	1619.72	8.3	1951.47	<b>1444.19</b>	7.40	-175.53
LT-4 (b)	0.64	1.00	15.6	0.64	1.00	15.6	-
LT-4 (c)	10.22	12.60	12.3	10.22	12.60	12.3	-
LT-5	165.48	158.91	9.6	165.48	178.94	10.8	20.03
LT-6(a)	179.85	125.78	7.0	179.85	125.78	7.0	-
LT-6(b)	63.66	53.23	8.4	63.66	53.23	8.4	-
LT-6@ EV	1.91	0.93	4.9	1.91	0.93	4.9	-
LT-6(c): HT EV							-
LT-7	32.50	36.47	11.2	32.50	36.47	11.2	-
<b>LT- Total</b>	<b>5027.21</b>	<b>4324.17</b>	8.6	<b>5027.21</b>	<b>4188.62</b>	8.3	-135.55
<b>HT Tariff Categories</b>							
HT-1	122.27	90.24	7.4	122.27	90.24	7.4	-
HT-2 (a):	1080.36	904.83	8.4	1080.36	926.75	8.6	21.92
HT-2 (b)	250.96	213.99	8.5	250.96	<b>241.33</b>	9.6	27.34
HT-2 (c)(i)	53.48	48.41	9.1	53.48	48.41	9.1	-
HT-2 (c)(ii)	101.10	98.45	9.7	101.10	98.45	9.7	-
HT-3							-
HT-4	31.10	26.00	8.4	31.10	26.00	8.4	-
HT-5	8.99	9.29	10.3	8.99	9.29	10.3	-
HT-6	0.24	0.20		0.24	0.20		-
HT-7	74.64	77.18	10.3	74.64	77.18	10.3	-
<b>HT- Total</b>	<b>1723.14</b>	<b>1468.59</b>	8.5	<b>1723.14</b>	<b>1517.85</b>	8.8	49.26
SEZ/Auxillary	65.39			65.39			-
<b>Grand total</b>	<b>6815.74</b>	<b>5792.76</b>	8.5	<b>6815.74</b>	<b>5706.47</b>	8.4	-86.29
Misc Revenue		53.24			<b>139.53</b>		86.29
<b>Grand total</b>	<b>6815.74</b>	<b>5846.00</b>	8.6	<b>6815.74</b>	<b>5846.00</b>	8.6	-

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ANNEXURE 94

HESCOM							
Categories	Approved			Revised			Difference in Revenue in Crs.
	Sales in MU	Revenue in Crs.	ARR in Rs./unit	Sales in MU	Revenue in Crs.	ARR in Rs./unit	
LT-1	2289.14	2149.70	9.4	2289.14	2149.70	9.4	-
LT-2:	31.98	33.67	10.5	31.98	33.67	10.5	-
LT-3(a)	786.57	829.56	10.5	786.57	863.38	11.0	33.82
LT-3(b)	0.38	0.52	13.7	0.38	0.52	13.7	-
LT-4 (a) IP<10	7330.24	6084.10	8.3	<b>7330.24</b>	5664.00	7.73	-420.10
LT-4 (b)	19.80	13.92	7.0	19.80	13.92	7.0	-
LT-4 (c)	1.82	1.39	7.6	1.82	1.39	7.6	-
LT-5	366.90	463.63	12.6	366.90	519.17	14.2	55.54
LT-6(a)	473.17	347.17	7.3	473.17	347.17	7.3	-
LT-6(b)	194.89	162.61	8.3	194.89	162.61	8.3	-
LT-6© EV	0.68	0.67	9.9	0.68	0.67	9.9	-
LT-6(c): HT. EV							-
LT-7	55.75	85.63	15.4	55.75	85.63	15.4	-
<b>LT- Total</b>	<b>11551.32</b>	<b>10172.57</b>	<b>8.8</b>	<b>11551.32</b>	<b>9841.82</b>	<b>8.5</b>	<b>-330.75</b>
<b>HT Tariff Categories</b>							
HT-1	402.84	309.52	7.7	402.84	309.52	7.7	-
HT-2 (a):	1131.93	1230.30	10.9	1131.93	1269.63	11.2	39.33
HT-2 (b)	159.72	156.65	9.8	159.72	<b>175.15</b>	11.0	18.50
HT-2 (c)(i)	61.64	62.21	10.1	61.64	62.21	10.1	-
HT-2 (c)(ii)	32.38	36.07	11.1	32.38	36.07	11.1	-
HT-3	235.51	39.05	1.7	235.51	39.05	1.7	-
HT-4	18.83	16.35	8.7	18.83	16.35	8.7	-
HT-5	47.55	52.56	11.1	47.55	52.56	11.1	-
HT-6	0.01	0.03		0.01	0.03		-
HT-7	449.44	410.46	9.1	449.44	410.46	9.1	-
<b>HT- Total</b>	<b>2539.85</b>	<b>2313.20</b>	<b>9.1</b>	<b>2539.85</b>	<b>2371.04</b>	<b>9.3</b>	<b>57.84</b>
	494.07			65.39			-
<b>Grand total</b>	<b>14585.24</b>	<b>12485.77</b>	<b>8.6</b>	<b>14156.56</b>	<b>12212.85</b>	<b>8.6</b>	<b>-272.92</b>
<b>Misc Revenue</b>		137.53			<b>410.45</b>		<b>272.92</b>
<b>Grand total</b>	<b>14585.24</b>	<b>12623.30</b>	<b>8.7</b>	<b>14156.56</b>	<b>12623.30</b>	<b>8.9</b>	<b>-</b>

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## CESC

Categories	Approved			Revised			Difference in Revenue in Crs.
	Sales in MU	Revenue in Crs.	ARR in Rs./unit	Sales in MU	Revenue in Crs.	ARR in Rs./unit	
LT-1	1568.59	1468.75	9.4	1568.59	1468.75	9.4	-
LT-2:	14.44	14.64	10.1	14.44	14.64	10.1	-
LT-3(a)	478.58	474.14	9.9	478.58	491.87	10.3	17.73
LT-3(b)	0.14	0.20	14.3	0.14	0.20	14.3	-
LT-4 (a) IP<10	4120.43	3419.96	8.3	4120.43	<b>3171.46</b>	7.70	-248.50
LT-4 (b)	0.89	1.32	14.8	0.89	1.32	14.8	-
LT-4 (c)	30.96	31.89	10.3	30.96	31.89	10.3	-
LT-5	204.92	221.87	10.8	204.92	249.18	12.2	27.31
LT-6(a)	318.35	221.85	7.0	318.35	221.85	7.0	-
LT-6(b)	112.95	95.84	8.5	112.95	95.84	8.5	-
LT-6© EV	2.94	1.81	6.2	2.94	1.81	6.2	-
LT-6(c): HT EV							-
LT-7	22.94	40.05	17.5	22.94	40.05	17.5	-
<b>LT- Total</b>	<b>6876.13</b>	<b>5992.32</b>	8.7	<b>6876.13</b>	<b>5788.86</b>	8.4	-203.46
<b>HT Tariff Categories</b>							
HT-1	577.54	423.19	7.3	577.54	423.19	7.3	-
HT-2 (a):	1079.38	966.24	9.0	1079.38	991.75	9.2	25.51
HT-2 (b)	164.82	147.13	8.9	164.82	<b>165.44</b>	10.0	18.31
HT-2 (c)(i)	56.19	51.88	9.2	56.19	51.88	9.2	-
HT-2 (c)(ii)	24.39	24.09	9.9	24.39	24.09	9.9	-
HT-3	0.50	0.11	2.2	0.50	0.11	2.2	-
HT-4	4.08	4.19	10.3	4.08	4.19	10.3	-
HT-5	10.42	16.83	16.2	10.42	16.83	16.2	-
HT-6	0.78	0.58		0.78	0.58		-
HT-7	105.34	96.52	9.2	105.34	96.52	9.2	-
<b>HT- Total</b>	<b>2023.44</b>	<b>1730.76</b>	8.6	<b>2023.44</b>	<b>1774.58</b>	8.8	43.82
							-
<b>Grand total</b>	<b>8899.57</b>	<b>7723.08</b>	8.7	<b>8899.57</b>	<b>7563.44</b>	8.5	-159.64
Misc Revenue		98.49			<b>258.13</b>		159.64
<b>Grand total</b>	<b>8899.57</b>	<b>7821.57</b>	8.8	<b>8899.57</b>	<b>7821.57</b>	8.8	-

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<b>GESCOM</b>							
Categories	Approved			Revised			Difference in Revenue in Crs.
	Sales in MU	Revenue in Crs.	ARR in Rs./unit	Sales in MU	Revenue in Crs.	ARR in Rs./unit	
LT-1	1912.20	1730.34	9.0	1912.20	1730.34	9.0	-
LT-2:	26.63	23.78	8.9	26.63	23.78	8.9	-
LT-3(a)	548.72	516.72	9.4	548.72	534.54	9.7	17.82
LT-3(b)	0.27	0.31	11.5	0.27	0.31	11.5	-
LT-4 (a) IP<10	3813.02	3164.81	8.3	3813.02	<b>2969.97</b>	7.79	-194.84
LT-4 (b)	3.96	6.01	15.2	3.96	6.01	15.2	-
LT-4 (c)	3.02	2.57	8.5	3.02	2.57	8.5	-
LT-5	205.45	230.76	11.2	205.45	258.97	12.6	28.21
LT-6(a)	608.75	376.43	6.2	608.75	376.43	6.2	-
LT-6(b)	281.31	212.84	7.6	281.31	212.84	7.6	-
LT-6@ EV	0.03	0.04	13.3	0.03	0.04	13.3	-
LT-6(c): HT EV							-
LT-7	34.38	39.76	11.6	34.38	39.76	11.6	-
<b>LT- Total</b>	<b>7437.74</b>	<b>6304.37</b>	<b>8.5</b>	<b>7437.74</b>	<b>6155.57</b>	<b>8.3</b>	<b>-148.80</b>
<b>HT Tariff Categories</b>							
HT-1	136.87	112.16	8.2	136.87	112.16	8.2	-
HT-2 (a):	1372.52	1351.34	9.8	1372.52	1390.89	10.1	39.55
HT-2 (b)	95.44	95.88	10.0	95.44	<b>107.06</b>	11.2	11.18
HT-2 (c)(i)	41.39	44.36	10.7	41.39	44.36	10.7	-
HT-2 (c)(ii)	35.37	27.43	7.8	35.37	27.43	7.8	-
HT-3	38.52	12.42	3.2	38.52	12.42	3.2	-
HT-4	13.68	13.40	9.8	13.68	13.40	9.8	-
HT-5	28.55	55.33	19.4	28.55	55.33	19.4	-
HT-6	1.41	1.68		1.41	1.68		-
HT-7	104.34	87.35	8.4	104.34	87.35	8.4	-
<b>HT- Total</b>	<b>1868.09</b>	<b>1801.35</b>	<b>9.6</b>	<b>1868.09</b>	<b>1852.08</b>	<b>9.9</b>	<b>50.73</b>
<b>Grand total</b>	<b>9305.83</b>	<b>8105.72</b>	<b>8.7</b>	<b>9305.83</b>	<b>8007.65</b>	<b>8.6</b>	<b>-98.07</b>
Misc Revenue		153.05			251.12		98.07
<b>Grand total</b>	<b>9305.83</b>	<b>8258.77</b>	<b>8.9</b>	<b>9305.83</b>	<b>8258.77</b>	<b>8.9</b>	<b>-</b>

True copy  
