BEFORE THE ELECTRICITY OMBUDSMAN (MUMBAI)

(Appointed by the Maharashtra Electricity Regulatory Commission
under Section 42(6) of the Electricity Act, 2003)

REPRESENTATION NO.83 OF 2026
(REVIEW OF THE ORDER IN REPRESENTATION NO. 57 OF 2026)

In the matter of billing in respect of revised TOD slots

Nashik Ispat Pvt. Ltd. . ……. …… …….. …… ……. Applicant
(Con. No. 75949020720) (Original Appellant)

V/s.

Maharashtra State Electricity Distribution Co. Ltd. Nashik Circle. ……... . Respondent
(MSEDCL)

Appearances

For Applicant : 1. Anupam Ghosh, Director
2. Satish Shah, Representative

For Respondent: 1. Anil Thorat, Superintending Engineer, Nashik Circle
2. Nandkishore Kale, Executive Engineer, Admin, Nashik Circle

Coram: Vandana Krishna [IAS (Retd.)]

Date of hearing: 23rd September 2026

Date of Order: 16th November 2026

ORDER

This Review Application was registered on 10th August 2026 under Regulation No. 22.1 of the Maharashtra Electricity Regulatory Commission (Consumer Grievance Redressal Forum & Electricity Ombudsman) Regulations, 2020 (CGRF & EO Regulations 2020) for review of the original Order dated 25th June 2026 (the impugned order) passed in Representation 57 of 2026. The Electricity Ombudsman (Mumbai), in the impugned order had dismissed the grievance of the Applicant. The operative part of the order is as below: -

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9. *In view of the foregoing discussion, we hold that the Appellant has failed to establish that the Respondent illegally recovered excess ToD charges during the billing months of July 2025, August 2025 and September 2025. The order passed by the Forum is upheld. The Representation of the Appellant is hereby dismissed.*

2. **PREAMBLE:**

(i) The Appellant is a High Tension (HT) Industrial Consumer (No. 075949020720) of the Respondent, the particulars of which apropos the details of the excess Time-of-Day (ToD) charges recovered for the billing months of July, August and September 2025 with the corresponding refund claimed, are set out in Table 1. *[Note: The refund amount of Rs.13.18 lakhs has been calculated by the Appellant.]*

Table 1:

Name	Consumer No.	Address	Sanct. Load / Contract Demand	Date of Supply	Month	Alleged Refund Amount (₹)
Nashik Ispat Pvt. Ltd.	075949020720	Plot No E-26 & E 26/1 MIDC, Malegaon, Sinnar, Nashik 422103	3500 kW/ 3241 kVA	07.06.2010	Jul-25	4,87,076.19
					Aug-25	4,21,372.17
					Sep-25	4,09,938.72
					Total	**13,18,387.08**

(ii) The Appellant is engaged in the manufacture and processing of iron and steel products. The manufacturing process is electricity-intensive and requires continuous operation of plant and machinery, making the applicability for Time-of-Day (ToD) tariff incentives and load management measures commercially significant for the Appellant.

(iii) The Maharashtra Electricity Regulatory Commission (the Commission) passed its Multi-Year Tariff Order dated 28.03.2025 in Case No. 217 of 2024 approving truing-up for FY 2022-23 and FY 2023-24, provisional truing-up for FY 2024-25 and determination of ARR and Tariff for the Fifth Control Period from FY 2025-26 to FY 2029-30.

(iv) Thereafter, MSEDCL filed a Petition seeking determination, modification, revision, clarification and/or review of certain tariff provisions. By Daily Order dated 02.04.2025, the Hon'ble Commission stayed the implementation of the MYT Order until filing and consideration of the Review Petition. Subsequently, after hearing the parties in Case No. 75 of 2025, the Commission issued its **Amendment Order dated**

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25.06.2025. The tariff provisions contained in the MYT Order dated 28.03.2025, as modified by the Amendment Order dated 25.06.2025, became applicable from the billing month of July 2025.

(v) With regard to the revised ToD tariff regime, the Commission expressly recognized the practical difficulties involved in reprogramming and modifying existing ToD metering infrastructure. Accordingly, **the Commission granted MSEDCL a transition period of three months for HT consumers and six months for LT consumers to facilitate smooth migration to the revised ToD framework.**

(vi) The Commission specifically observed that during the transition period the existing ToD meter slots could continue to operate, while only the approved ToD rates were to be progressively aligned with the new tariff regime. Thus, **for HT consumers, the transition arrangement was permitted up to September 2025 or until modification of meter ToD slots, whichever occurred earlier.**

(vii) Accordingly, during the transition period, billing of HT consumers, including the Appellant, was carried out in accordance with the transition ToD structure approved by the Hon'ble Commission. The continuation of existing meter time slots during such period was neither arbitrary nor unauthorized, but was expressly sanctioned by the Commission itself.

(viii) The ToD slot reconfiguration of energy meters in Nashik Circle was undertaken on a priority basis, taking into account the availability of manpower and the requirement to modify approximately 1,280 energy meters. The exercise involved careful planning and coordination, including scheduled shutdowns, support from the meter manufacturer's expert team, and the availability of testing personnel. Accordingly, the implementation was carried out in a phased manner and completed over a period of approximately three months due to operational and logistical constraints.

(ix) Out of the 1,280 consumers covered under the exercise, some consumers were attended to in the initial phase while others were covered in the later phases. The progress of the work was continuously monitored by both the Corporate Office and the field teams, particularly the Testing Team of the Respondent. **Considering that the applicable**

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Tariff Order remains in force for the period from FY 2025-26 to FY 2029-30, the transition period of three months is only a small part of the overall 5-year period.

(x) The representation of the Appellant was decided by the Electricity Ombudsman (Mumbai), by its impugned order. The operative part of the order is already produced in Para First.

2. Aggrieved by this order of the Electricity Ombudsman (Mumbai), the Applicant has filed this Review Application. The physical/e-hearing was held on 23rd September 2026 through video conference. The Applicant was physically present, while the Respondent appeared through video conference. Both parties were heard at length. The Applicant's submissions and arguments are stated as below. *[The Electricity Ombudsman's observations and comments are recorded under 'Notes' where needed.]*

(i) The details of the electric connection are tabulated in Table 1. The preliminary information is already mentioned in Preamble.

(ii) The present Review Petition has been filed under Regulation 22 of the CGRF & EO Regulations, 2020 for review of the Order dated 25th June 2026 passed in Case No. 57 of 2026 as certain material facts, submissions and documents placed on record by the Applicant were not duly considered while passing the said Order. Further, new and important facts and evidence have since come to light which, despite due diligence, were not available or could not be produced at the time of passing of the said Order. The said facts and evidence, which have a material bearing on the issues involved, are detailed in the ensuing paragraphs.

(iii) In particular, the Applicant submitted that he was not afforded a reasonable and effective opportunity to examine and respond to the misleading, incorrect and incoherent statements contained in the Respondent's Rejoinder/Additional Reply, particularly those referred to at **Points 3(vii) to 3(xii) of the said Order**, which are reproduced below:

"3 The Respondent's submission and arguments are stated as below:

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(vii) *The allegation that MSEDCL selectively denied the benefit of the revised ToD structure to the Appellant while extending the same to certain other consumers is denied. The applicability of the revised ToD structure depended upon the status of meter configuration, implementation schedule and technical readiness of the concerned installations. Special technical teams were made, including representatives of the meter manufacturers, to cover all 1280 consumers within 3 months. Site visits were planned in coordination with HT consumers, taking into account the logistics of location, timing and optimal coverage. There was no favoritism as alleged by the Appellant. The very nature of the transition mechanism meant that some consumers had to be covered before others. This does not amount to* ***discrimination, particularly when the transition framework itself contemplated staggered implementation.***

(viii) *The Appellant's reliance upon Consumer Nos. 075949010210, 075949010317 and 075949018210 is misconceived. The details of the Appellant's meter and the meters of the other referred consumers whose configurations were reconfigured are tabulated below:*

Table 2:

Sr. No.	Name of Consumer	Consumer No.	Old Meter No.	Remarks
1	M/s Nashik Ispat Pvt. Ltd.	75949020720	24020283 (ABT Meter – Shinder Make)	Patch file updated with effect from 01.11.2025 by the Testing Team.
2	M/s Nashik Ingots Pvt. Ltd.	75949010210	X1959213	Old meter replaced with a new Smart Meter having updated slots on 24.09.2025.
3	M/s Bhagawatee Steel Cast Pvt. Ltd.	75949010317	X1959197	Old meter replaced with a new Smart Meter having updated slots on 27.09.2025.
4	M/s Rajarani Casting	7594018210	X1959256	Old meter replaced with a new Smart Meter having updated slots on 27.09.2025.

(ix) *The ToD slot reconfiguration of energy meters in Nashik Circle was undertaken on a priority basis, taking into account the availability of manpower and the requirement to modify approximately 1,280 energy meters. The exercise involved careful planning and coordination, including scheduled shutdowns, support from the meter manufacturer's expert team, and the availability of testing personnel. Accordingly, the implementation*

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was carried out in a phased manner and completed over a period of approximately three months due to operational and logistical constraints.

(x) Out of the 1,280 consumers covered under the exercise, some consumers were attended to in the initial phase while others were covered in the later phases. The progress of the work was continuously monitored by both the Corporate Office and the field teams, particularly the Testing Team of the Respondent. Considering that the applicable Tariff Order remains in force for the period from FY 2025-26 to FY 2029-30, the transition period of three months is only a small part of the overall 5-year period.

(xi) It is denied that there has been any violation of Section 62(3) of the Electricity Act, 2003. The differentiation, if any, arose solely on account of implementation stages and technical migration permitted under the regulatory framework approved by the Hon'ble Commission, and not on account of any discrimination among consumers.

(xii) The allegations regarding violation of Article 14 of the Constitution of India are wholly untenable. The implementation of a Commission-approved transition mechanism cannot be equated with hostile discrimination. The temporary continuation of existing ToD slots during the migration period was based upon technical and operational considerations recognized by the Hon'ble Commission itself."

(iv) The aforesaid submissions and documents were material to the issues in dispute and had a direct bearing on the findings recorded in the said Order. In particular, the Applicant pointed out that the revised ToD tariff structure was applied to certain consumers even before their meters were replaced or reprogrammed with the updated ToD slots. The Applicant also relied upon instances where refunds of the differential amount arising from the application of the ToD tariff were granted to other consumers.

(v) The Respondent's aforesaid Rejoinder/Additional Reply was relied upon and/or taken into consideration without affording the Applicant an adequate and effective opportunity to rebut the factual assertions and submissions contained therein. Consequently, the Applicant was deprived of a meaningful opportunity to place its response and supporting material on record before determination of the said issues.

(vi) The Applicant had already filed its Rejoinder dated 08.06.2026, specifically addressing the issues raised by the Respondent and highlighting the need for revision of the bills in view of the benefit of revised TOD billing having been extended to other similarly situated consumers.

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Grounds for Review:

(vii) **Distinction between Tariff Rate and Tariff Structure – Selective Implementation of ToD Structure:**

- The grievance concerns implementation of the ToD tariff structure and not the tariff rates determined by the Commission. The ToD structure prescribes the applicable time blocks and corresponding tariff treatment. Once the revised ToD structure and transition mechanism were approved by the Commission, MSEDCL could not, without express authority, selectively implement the revised structure for some HT consumers while continuing the earlier structure for similarly situated consumers.
- Relying on the revised ToD structure, it had modified its consumption pattern by shifting substantial load to daytime/solar hours, which is the very demand-side response intended to be promoted through ToD tariff. Non-implementation of the revised structure for the Applicant, while extending it to other HT consumers in the same MSEDCL Circle, therefore resulted in differential treatment of similarly situated consumers and defeated the intended regulatory objective of the revised ToD regime.

(viii) **MYT Order dated 28.03.2025 – Three-Month Transition Period and Revised ToD Structure:**

1. On a conjoint reading of Paragraphs 7.13.63 and 7.13.96 of the MYT Order dated 28.03.2025, the commencement of FY 2025-26 on 01.04.2025, and the Commission's subsequent treatment of the revised tariff as operative from 01.07.2025 in Case No. 75 of 2025, the three-month transition period for modification/reprogramming of existing HT ToD meters was intended to cover the period from 01.04.2025 to 30.06.2025, with the revised ToD structure becoming applicable from 01.07.2025.
2. The interim stay dated 02.04.2025, obtained at the instance of MSEDCL, could not reasonably be construed as granting an indefinite extension of the meter-modification period or conferring upon MSEDCL discretion to determine, consumer-wise, the date from which the Commission-approved ToD structure would apply.

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3. In its Review Petition in Case No. 75 of 2025, MSEDCL did not specifically seek suspension, postponement, withdrawal or alteration of the revised ToD time-slot structure approved under the MYT Order dated 28.03.2025. Its substantive submissions were principally directed towards the quantum and application of ToD charges/rebates and related banking provisions, along with consequential tariff/ARR adjustments. Thus, the pendency of the Review Petition, by itself, could not confer any authority upon MSEDCL to disregard or selectively implement the approved ToD structure.
4. Any departure from the Commission-approved ToD time slots required an express direction of the Commission and could not be effected unilaterally by MSEDCL. The three-month transition period was merely an implementation arrangement to facilitate modification/reprogramming of existing meters and did not amount to delegation of any power to MSEDCL to determine or modify the applicable ToD structure on a consumer-to-consumer basis.
5. Accordingly, MSEDCL was bound to implement the revised ToD structure approved by the Commission in the MYT Order dated 28.03.2025. The Review Petition filed in Case No. 75 of 2025 did not seek any change in the ToD tariff structure or time slots; the prayer was essentially for modification of the tariff rates, while retaining the approved ToD structure. Therefore, MSEDCL could not selectively continue the earlier ToD time slots for certain HT consumers while applying the revised structure to other similarly situated consumers.

(ix) MSEDCL itself acted on the aforesaid basis and commenced implementation of the revised ToD structure for several HT consumers in Nashik Circle, including Consumer Nos. 75949010210, 75949010317 and 7594018210, by extending the benefit of the revised ToD structure with effect from 01.07.2025. A sample bill of Consumer No. 75949010210 evidencing such implementation is kept on record.

(x) It appears that the revised ToD structure was applied to Consumer No. 75949010210 prior to replacement/reprogramming of the meter with the revised ToD slots. **The meter was stated to have been replaced/updated only on 24.09.2025, whereas the revised ToD structure was given effect from 01.07.2025. This indicates that the**

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revised ToD billing for the intervening period was apparently based on meter load survey/MRI data, notwithstanding that the physical meter had not yet been replaced with the updated ToD slots.

(xi) This material fact was not duly considered while passing the Order. The bills for July and August 2025 of the said consumer, demonstrate application of the revised ToD structure from 01.07.2025. However, the September 2025 bill was subsequently calculated on the earlier ToD structure applicable prior to April 2025.

(xii) More significantly, upon the consumer's request, MSEDCL subsequently recalculated the differential ToD billing and granted a credit adjustment in the December 2025 bill, enclosed as Attachment 9. A refund/credit of ₹7,31,714.51 (Rupees Seven Lakh Thirty-One Thousand Seven Hundred Fourteen and Fifty-One Paise only) was thereby granted to Consumer No. 75949010210, apparently by comparing the billing under the revised ToD structure with that under the earlier ToD structure.

The above documents constitute material evidence demonstrating that MSEDCL was, in fact, capable of applying the revised ToD structure with effect from **01.07.2025**, even before replacement/reprogramming of the physical meter, by relying upon available meter load survey/MRI data. The differential treatment accorded to the Applicant, despite being similarly situated as an HT consumer in the same Circle, therefore warrants reconsideration in the present Review Application.

(xiii) **Nature and Evidentiary Value of Load Survey Data Stored in HT SEM/HT Meter:** It is necessary to consider whether the load survey data stored in the HT SEM/HT meter can be regarded as arbitrary data, or whether it forms an integral part of the actual metering data recorded by the meter. Regulation 2.2(ii) of the MERC Supply Code Regulations, 2021 defines a meter as an integrating instrument used to measure and/or record and store information regarding the amount of electrical energy supplied or contained in the supply in a given time. Thus, the interval/load survey data recorded and stored by the meter constitutes data generated and retained by the regulated metering system itself and cannot be treated as an arbitrary or independently prepared calculation. Further, Regulation 16.1.2 requires the Distribution Licensee to prepare the bill for each billing cycle based on actual meter data. In the present case, the meter had

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recorded and stored the relevant interval data, which was available with MSEDCL. Accordingly, the Applicant submitted that such contemporaneous actual meter data ought to have been used for recalculating the bills under the revised ToD structure, particularly when the same methodology was apparently adopted by MSEDCL in respect of other similarly situated consumers.

(xiv) MSEDCL itself follows the practice of using meter load survey data for tariff recalculation for other consumers, as demonstrated by Consumer No. 75949010210. Further, in its letter dated 16.12.2025, MSEDCL informed the Applicant that, where meter reprogramming is not completed within the prescribed period, bills would be generated based on load survey data. This establishes that use of meter load survey data for billing is an accepted practice of MSEDCL and addresses the concern recorded by the Hon'ble Ombudsman at Point 8 of the said Order.

(xv) **In May 2025, certain agencies approached the Appellant claiming to facilitate meter reprogramming on a chargeable basis so that the revised ToD structure could be implemented from 01.07.2025. The Applicant was also allegedly asked to provide financial consideration for obtaining a refund of the differential ToD charges.** The Applicant declined such proposals, relying upon the regulatory framework and the integrity of the system. The Applicant submitted that such circumstances reinforce the need for a transparent and uniform implementation of the Commission-approved ToD structure.

(xvi) Out of approximately 1,280 HT consumers, more than 50–60% had their meters replaced/reprogrammed during April–June 2025, enabling implementation of the revised ToD structure from 01.07.2025. In cases where reprogramming was not completed by July 2025, MSEDCL itself generated bills based on meter load survey data available in its MDAS. Such 15-minute interval data was also provided to the Applicant by MSEDCL's IT Department pursuant to an RTI application and is available with the Applicant.

(xvii) Regarding use of meter load survey data can therefore be addressed by applying the same methodology to the Applicant. Even if only a limited number of consumers are

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eligible for the benefit, the Applicant's legitimate entitlement cannot be denied, and similarly situated HT consumers must be treated uniformly without discrimination.

(xviii) The data recorded through the Meter Reading Instrument (MRI) and digitally transferred to MSEDCL's IT/MDAS system forms an integral part of the meter data. Its use does not require manual estimation or calculation. MSEDCL has itself admitted that such data can be used for billing and has applied it for recalculation and refund in the case of other consumers. Denial of the same methodology to the Applicant therefore results in unequal treatment.

(xix) It had declined proposals from agencies seeking financial consideration for obtaining the ToD benefit and refund, as it had relied upon the regulatory system. The Applicant therefore requested the Ombudsman to ensure a transparent and uniform process and to discourage any practice whereby legitimate regulatory benefits are obtained through improper means.

(xx) In Case No. 75 of 2025, MSEDCL did not specifically challenge the revised ToD time slots or seek any additional transition period for their implementation. This indicates that MSEDCL was equipped to implement the revised ToD structure after the prescribed three-month transition period and, in fact, implemented it for several HT consumers, including consumers in Nashik Circle.

(xxi) The Applicant further relied upon Section 62(3) of the Electricity Act, 2003, which prohibits undue preference or discrimination between similarly situated consumers. Relying upon APTEL's decisions in Appeal No. 195 of 2009 (Para 75) and Appeal No. 337 of 2016 (Paras 5.27–5.29), the Applicant submitted that factors such as billing readiness, software constraints or selective implementation cannot justify differential treatment of identically situated HT consumers.

(xxii) The failure to implement the Commission's approved ToD structure in accordance with the MYT Order in Case No. 217 of 2024 may amount to non-compliance with the Commission's directions and may attract appropriate action under Sections 142 and 146 of the Electricity Act, 2003.

(xxiii) **APTEL Appeal No. 81 of 2018 – Judgment dated 04.09.2025:** The Applicant further relied upon the judgment of APTEL in Appeal No. 81 of 2018, wherein, in the context

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of MSEDCL's failure to properly configure/reprogram Special Energy Meters, the Tribunal held that the meters were capable of recording 15-minute interval data, the responsibility for programming/reprogramming rested with the Distribution Licensee, and any delay attributable to the licensee could not be placed upon the consumer. The Tribunal also held that the consumer should not suffer financial consequences due to the licensee's lapse. The Applicant submitted that the same principle applies in the present case, as **the meter continuously recorded the underlying 15-minute consumption data and the correct billing under the revised ToD structure can accordingly be reconstructed from the available data.**

(xxiv) The Appellant argued that the present Representation is maintainable in view of the new and important evidence discovered after the order dated 25.06.2026, which was not available during the earlier proceedings. The newly produced documents establish that MSEDCL itself has used meter load survey data for billing and retrospective reconciliation, and has granted refund/credit adjustment to a similarly situated HT consumer. MSEDCL's own letter dated 16.12.2025 expressly states that, where reprogramming is not completed, bills are generated based on load survey data as per its rules and regulations. Thus, MSEDCL cannot now contend that such data is meant only for monitoring or that **retrospective recalculation is impracticable. Consumer No. 075949010210 was granted the revised TOD tariff from 01.07.2025, although meter slot updating was carried out only on 24.09.2025, followed by retrospective billing adjustment and refund.** According to the Appellant, this demonstrates that slot updating was not treated as an indispensable condition for extending the tariff benefit and that MSEDCL was capable of reconciling the billing subsequently on the basis of available meter data. The denial of similar treatment to him, despite the availability of the same meter load survey data, amounts to arbitrary and unequal treatment of similarly situated consumers. MSEDCL has also failed to explain the basis for such differential treatment or to identify any alternative methodology used for the retrospective recalculation and refund granted to the other consumer.

(xxv) The Appellant placed on record a further list of HT/LT consumers to whom the revised tariff slots were made applicable from July 2025 onwards, as set out below:

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Table 3:

Name	Consumer No.	Consumer Type	Circle/Division	Remarks
Omshree Agro Tech Pvt. Ltd.	091029004780	HT	Dhule	ToD meter billing was made applicable from July 2025 onwards.
D.B. Corporation Ltd. Nashik	049909023060	HT	Nashik (U) Dn. 2	ToD meter billing was made applicable from July 2025 onwards.
Jaikumar Constriction Ltd.	049012988515	LT (CT Meter)	Nashik (U) Dn. 1	Although MERC had allowed LT consumers a period of six months for implementation of the revised tariff structure, ToD billing was made applicable from July 2025 onwards.
Roopali NX	049017720359	LT (CT Meter)	Nashik (U) Dn. 1	Although MERC had allowed LT consumers a period of six months for implementation of the revised tariff structure, ToD billing was made applicable from July 2025 onwards.

(xxvi) In view of the foregoing, the Applicant prays that the Ombudsman may admit and allow the Review Application; and direct the Respondent to

a) revise the bills of July 2025 to September 2025 by applying the ToD structure and applicable tariff;
b) refund the differential amount with applicable interest, by way of credit adjustment in the ensuing bill;
c) Award ₹25,000/- towards compensation for mental agony and expenses; and
d) Take appropriate action against MSEDCL for non-compliance with the Commission's Order, in accordance with law.

3. The Applicant's Additional Written Submissions dated 23.09.2026, in brief, are as follows:

(i) The Review Representation is maintainable under Regulation 22.1 of the MERC (CGRF and Electricity Ombudsman) Regulations, 2020, on the basis of newly discovered evidence and an alleged error apparent in the Order dated 25.06.2026 in Representation No. 57 of 2026.

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(ii) MSEDCL granted a credit of approximately ₹7.31 lakh to another HT consumer (Consumer No. 075949010210) after retrospective billing reconciliation, raising questions regarding the findings in Paragraph 8 of the Order under review.

(iii) MSEDCL's letter dated 16.12.2025 expressly states that bills may be generated using meter load survey data where reprogramming is incomplete, contradicting its contention that such data cannot be used for billing adjustments.

(iv) The comparator consumer received revised TOD tariff benefits retrospectively from 01.07.2025, although meter-slot updation was completed on 24.09.2025. MSEDCL has not adequately explained the differing treatment of similarly situated HT consumers.

(v) The Applicant contends that the inconsistent treatment violates the principles of fairness and non-discrimination under Section 62(3) of the Electricity Act, 2003, and that MSEDCL has failed to rebut the material documentary evidence and explain its billing methodology.

(vi) The Applicant seeks production and examination of the relevant meter data, billing records and recalculation details, and requests review and recall of the findings in Paragraphs 8 and 9 of the Order dated 25.06.2026, recalculation of TOD bills for July–September 2025, and refund/credit of excess amounts recovered with applicable interest.

4. The Respondent's submissions and arguments are stated as below.

(i) The details of the electric connection are tabulated in Table 1 and the details of case history is highlighted in preamble.

(ii) The Hon'ble Commission passed its Multi Year Tariff Order (MYT Order/Tariff Order) dated 28.03.2025 in Case No. 217 of 2024 in respect of Maharashtra State Electricity Distribution Company Limited (MSEDCL), approving the truing-up for FY 2022-23 and FY 2023-24, provisional truing-up for FY 2024-25, and determination of the Annual Revenue Requirement (ARR) and tariff for the fifth Control Period from FY 2025-26 to FY 2029-30. Thereafter, MSEDCL approached the Commission by filing an application seeking determination, modification, revision, clarification and/or

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review of the tariff. Vide Daily Order dated 02.04.2025, the Hon'ble Commission stayed the implementation of the MYT Order pending filing of the review petition by MSEDCL.

(iii) With regard to the revised Time-of-Day (ToD) tariff regime, the Commission expressly recognized the practical difficulties involved in reprogramming and modifying existing ToD metering infrastructure. Accordingly, the Commission granted MSEDCL a transition period of three months for HT consumers and six months for LT consumers to facilitate smooth migration to the revised ToD framework.

(iv) The Commission specifically observed that during the transition period the existing ToD meter slots could continue to operate, while only the approved ToD rates were to be progressively aligned with the new tariff regime. Thus, for HT consumers, the transition arrangement was permitted up to September 2025 or until modification of meter ToD slots, whichever occurred earlier.

(v) Accordingly, during the transition period, billing of HT consumers, including the Appellant, was carried out in accordance with the transition ToD structure approved by the Hon'ble Commission. The continuation of existing meter time slots during such period was neither arbitrary nor unauthorized, but was expressly sanctioned by the Commission itself.

(vi) The Appellant's contention that the revised ToD structure was mandatorily required to be implemented for all HT consumers from 01.07.2025 is incorrect and contrary to the specific transition provisions incorporated in the MYT Order and Amendment Order. The Commission consciously provided a phased implementation mechanism precisely because immediate migration of all existing ToD metering systems was not technically feasible.

(vii) The allegation that MSEDCL selectively denied the benefit of the revised ToD structure to the Appellant while extending the same to certain other consumers is denied. The applicability of the revised ToD structure depended upon the status of meter configuration, the implementation schedule and the technical readiness of the concerned installations. MSEDCL constituted special technical teams, including representatives of the meter manufacturers, to cover all 1,280 consumers within a

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period of three months. Site visits were scheduled in coordination with the respective HT consumers, having regard to the location of the installations, availability of the consumers, site-specific technical requirements, logistical considerations and optimal deployment of the available technical teams.

(viii) The exercise could not, by its very nature, be undertaken simultaneously for all 1,280 consumers. It involved physical site visits, verification of existing metering arrangements, assessment of technical readiness and, wherever required, meter-related works. Accordingly, consumers whose installations were technically ready and could be scheduled earlier were attended to before those requiring further coordination, preparatory work or subsequent scheduling. The sequence of implementation was thus governed by objective technical, operational and logistical considerations, and not by any selective decision on the part of MSEDCL.

(ix) In the case of the Appellant, the implementation was additionally affected by the delay attributable to the Appellant in facilitating the requisite site visit and/or completion of the necessary technical work. The Appellant therefore cannot compare the date on which the revised ToD structure was implemented at its premises with the dates applicable to other consumers without accounting for the consumer-specific circumstances affecting the scheduling and execution of the metering exercise.

(x) The staggered implementation was an inherent feature of a large-scale, technically intensive exercise and was undertaken with the objective of completing coverage of all eligible consumers within the stipulated three-month period. The difference in implementation dates was consequently a function of the readiness, coordination and scheduling requirements applicable to each individual installation.

(xi) During the transition period, the Commission had acknowledged that, although the existing TOD time slots could not be modified immediately, the existing TOD tariff rates could be revised progressively to align with the new TOD tariff regime. Accordingly, by its Order dated 28.03.2025, the Commission approved an interim TOD tariff structure based on the existing TOD time slots, to remain applicable until the existing TOD meters were modified to incorporate the revised TOD slots, or until the

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end of the transition period, whichever was earlier. The approved transitional TOD tariff structure was as specified in the said Order.

(xii) The old Tariff Structure are as below:

ToD Tariff for Transition Period approved by Commission (Rs./unit)	
Time Slots	***ToD Charges/(Rebate) (Rs. /unit)***
22.00 to 06.00	*(-0.80)*
06.00 to 09.00	*Nil*
09.00 to 12.00	*Nil*
12.00 to 18.00	*(-0.80)*
18.00 to 22.00	*1.30*

The revised TOD tariff structure, as approved by the Commission vide its Amendment Order dated 25.06.2025, was as follows:

Time Slots	***ToD additional Charges/(Rebate) (Rs. /unit)***
00.00 to 06.00	
06.00 to 09.00	
09.00 to 17.00	*(-) 15%(Apr.to Sep.) & (-25) (Oct. to Mar.)*
17.00 to 24.00	*(+)20%*

[Note: Under the revised TOD structure, a rebate was added from 9 a.m. to 12 noon. Evening peak demand higher rates started earlier from 5 p.m. instead of 6 p.m., and lasted longer till 12 midnight instead of till 10 p.m. The overnight rates (12 midnight to 6 a.m.) were also raised by withdrawing the earlier rebate.]

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(xiii) Under the revised TOD tariff structure approved by the Commission vide its Order dated 25.06.2025, the TOD rebate during solar hours for HT Industrial and Commercial categories was revised in a phased manner, with different rebate percentages prescribed for the periods from April to September and October to March. Correspondingly, the Commission also discontinued the existing TOD rebate of ₹0.80 per unit during night hours (22:00 to 06:00 hours) for the transition period, as provided in Table 405 of the MYT Order in Case No. 226 of 2024.

(xiv) The Respondent categorically denied the allegation of discriminatory implementation of the revised TOD tariff structure. The implementation was governed by the Commission's orders and the applicable transitional provisions and that no consumer was subjected to differential treatment in violation of the prescribed regulatory framework. The allegation of violation of Article 14 of the Constitution of India was also vehemently denied as being devoid of merit.

(xv) The Respondent further denied any liability to refund the amounts alleged by the consumer to have been excessively recovered, contending that the billing had been undertaken in accordance with the Commission's approved tariff structure and applicable transition arrangements.

(xvi) The order passed by the Electricity Ombudsman (Mumbai) in Representation No. 57 of 2026, dated 25.06.2026, is a well-reasoned and speaking order, passed after due consideration of the submissions advanced by the parties, the material available on record and the applicable regulatory framework. The Applicant has sought a review of the said order without establishing any legally sustainable ground warranting its reconsideration under Regulation 22 of the MERC (Consumer Grievance Redressal Forum and Electricity Ombudsman) Regulations, 2020.

(xvii) The Respondent contended that the issues, factual aspects and arguments now sought to be raised by the Applicant in the Review Petition had already been considered while adjudicating Representation No. 57 of 2026. The Applicant is, in substance, attempting to reopen the issues already examined and decided by the Electricity Ombudsman and to secure a fresh adjudication on the same grounds merely because the decision was not

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in its favour. Such an exercise cannot be permitted under the limited jurisdiction of review, which is distinct from appellate jurisdiction. A review proceeding cannot be converted into a rehearing of the original Representation or an opportunity to reargue matters that have already been considered and adjudicated upon.

(xviii) The Applicant has neither brought on record any new and important matter or evidence which, despite the exercise of due diligence, was not within its knowledge or could not be produced at the time of passing the original order, nor demonstrated any error apparent on the face of the record. The Applicant has also failed to identify any manifest error, patent omission or other permissible ground under Regulation 22 that would justify the exercise of review jurisdiction. Mere disagreement with the findings recorded in the original order, reiteration of earlier submissions, or an alternative interpretation of the material already considered does not, by itself, constitute a valid ground for review.

(xix) It was, therefore, the Respondent's categorical contention that the Applicant had failed to satisfy the essential requirements for invoking the review jurisdiction under Regulation 22 of the CGRF and EO Regulations, 2020. In the absence of any demonstrable error apparent on the face of the record or any other legally permissible ground for review, the Review Petition was devoid of merit and not maintainable.

(xx) Accordingly, the Respondent prayed that the Review Petition be rejected at the threshold and that the reasoned and speaking order dated 25.06.2026 passed by the Electricity Ombudsman (Mumbai) in Representation No. 57 of 2026 be maintained undisturbed.

5. During the hearing, the Appellant and the Respondent were advised to hold a joint discussion to clarify the apparent misunderstanding regarding the principal issue involved and the directions issued by the Commission, and the Respondent was directed to submit additional reply.

6. Pursuant to the directions issued during the hearing, the Respondents submitted their additional reply after the hearing. The Respondent requested the Appellant to visit MSEDCL's

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Nashik office to discuss the matter. Accordingly, the Appellant visited the office on 16.10.2026, where detailed discussions were held regarding the reconfiguration of ToD slots in accordance with the Commission's Tariff Order. During the discussions, according to the Respondent, the Appellant was convinced by the Respondent's explanation and justification regarding its stand on the issue. The point wise further reply is as below:

(i) **Implementation of the Revised ToD Structure and Transition Period:**

The transition period defined by MSEDCL for configuration of existing installed meters with new slots in pursuance to MERC's order was Jul-25 to Sep-25. However, some of the consumers' slots were updated by Corporate Head Office with new slots in CB system in Jul-25 & Aug-25. The mentioned process also applied to consumers like Nashik Ingots Pvt. Ltd (075949010210), Bhagwati Steel Cast Pvt Ltd (075949010317), Rajrani Casting (075949018210) etc. those located in the vicinity of Nashik factory, who were mentioned during the hearing via Video Conferencing on 22nd September 2026.

The list of balance consumers which could not be updated at HO IT, was recommended by HO for updating of meter software at individual consumer's site through Testing Teams. Also, HO vide their Email Dt.05.08.2026 had informed that

> *"The tested patch file of schneider (L&T) make ABT meters (attached in trailing mail of M/s Schneider) is presently given to HO IT for installation of patch through AMR. After receipt of final installation and balance status from IT HO, this patch file can be uploaded in the balance Schneider make ABT meters to avoid multiple MD reset issues as per HD IT balance list. However, presently you may install this patch file in schneider make ABT meters available in lab and which are not yet installed".*

The meter installed at the Applicant's premises, namely Nashik Ispat Pvt. Ltd., was reconfigured in October 2025, and the revised ToD slots were implemented in the billing for the same month (Oct. 2025). Accordingly, the Respondent contended that the revised ToD structure was implemented as per Commission's direction. No selective implementation or discrimination had occurred. The allegation of selective

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implementation of the ToD structure is baseless and appears to be an attempt to put forth undue pressure on the Respondent.

(ii) **Allegation of the consumer has claimed that a refund/credit amounting to ₹7,31,714.51 (Rupees Seven Lakh Thirty-One Thousand Seven Hundred Fourteen and Fifty-One Paise Only) was granted to Consumer No. 75949010210:**

- In this regard, it is clarified that the ToD slots of the said consumer's meter were updated as per the revised ToD schedule by Head Office in July 2025 itself. Further, the consumer's meter was replaced on 24.09.2025 with a new meter pre-programmed with the revised ToD slots.
- However, the energy bill for September 2025 was generated considering the old ToD slots, despite the fact that the MR-9 data available in the system correctly reflected the revised ToD slots.
- Hence, no retrospective effect was applied to the revision provided to the consumer; only the incorrect bill for that specific month was rectified.

(iii) **Nature and Evidentiary Value of Load Survey Data Stored in HT SEM/HT Meter:**

- The transition period defined by MSEDCL for configuration of existing installed meters with new slots in pursuance to MERC's order was Jul-25 to Sep-25. However, some of consumers' slots were updated with new slots in CB (Central Billing) system in Jul-25 & Aug-25. The list of balance consumers which could not be updated at HO IT, was recommended by HO for updating meter software at individual consumer's site by MSEDCL Testing Teams. Also, configuration of installed meter of Nashik Ispat Private Ltd was configured in Oct-25 & changes effected in same month billing which indicates the MSEDCL has complied MERC's orders.

(iv) The transition period for reconfiguring existing meters as per the revised ToD slots was from July to September 2025. Where centralised reconfiguration was not feasible, instructions were issued to carry out the necessary changes at the consumers' premises through testing teams.

(v) In the case of Nashik Ispat Pvt. Ltd., meter reconfiguration was completed in October 2025, and the revised ToD slots were implemented in the billing for that month.

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MSEDCL maintained that the revised tariff benefits were duly extended from October 2025, immediately after the prescribed transition period.

(vi) The Respondent contended that there was no delay or non-compliance in implementing the revised ToD slots and that retrospective revision of bills for July to September 2025 was not permissible. It accordingly sought dismissal of the Review Application and rejection of the Applicant's claims.

7. The Appellant's counter-submissions in response to MSEDCL's point-wise reply dated 16.10.2026 are summarised below:

(i) MSEDCL's reply fails to address the material documents and specific requests set out in the Appellant's Additional Submission dated 23.09.2026, which was duly served on MSEDCL, as evidenced by the acknowledged copy held by the Appellant.

(ii) MSEDCL stated that the meter-slot configuration was undertaken by or under the supervision of its Head Office/HO-IT and relies on an email dated 05.08.2026 concerning patch files. However, the Head Office, HO-IT, Circle and testing teams are all part of the same distribution licensee. Internal allocation of responsibilities cannot absolve MSEDCL, as the Respondent distribution licensee, of its obligation to justify and substantiate its billing decisions before the consumer and this Hon'ble Ombudsman.

(iii) Despite repeated requests, MSEDCL has failed to furnish the consumer-wise technical audit trail for the consumers identified in the Appellant's Additional Submission, including: (a) the name and designation of the officer or authorized person who first uploaded or applied the relevant program, configuration, calibration or patch file; (b) the exact date and time of its first successful upload or application; (c) the relevant meter event logs, AMR/MDMS/HO-IT logs, testing reports and completion/balance lists; and (d) the corresponding CB billing configuration records, including their effective dates.

(iv) These records are material to determining the technical and system basis on which certain bills are stated to reflect revised Time-of-Day (TOD) slots with effect from 00:00 hours on 01.07.2025. MSEDCL should therefore disclose the relevant technical

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records and clearly establish when, how and under whose authority the revised configuration was implemented and made effective for the respective consumers.

(v) The Appellant seeks production of consumer-wise records, duly certified by the responsible officer, under Regulation 23.1 of the MERC (CGRF and Electricity Ombudsman) Regulations, 2020, as these are exclusively within MSEDCL's control.

(vi) MSEDCL's explanation of the credit of ₹7,31,714.51 issued in December 2025 raises questions regarding the correction methodology, TOD configuration, use of derived TOD (DTOD), and the basis for denying retrospective adjustments for July–September 2025. The Appellant seeks the relevant meter data, billing records, calculation sheets, approval and audit trail.

(vii) The applicable tariff effective date must be distinguished from the technical transition and billing implementation. MSEDCL should establish, through consumer-wise records, the configuration dates, billing methodology and consistent application of the approved tariff. The Appellant seeks examination of these records under Regulation 23.1 and the applicable principles of tariff compliance, transparency and Section 62(6) of the Electricity Act, 2003, without alleging deliberate falsification in the absence of evidence.

Analysis and Ruling

8. Heard both the parties and perused the documents on record. The issues raised by the Applicant were discussed at length in the hearing.

9. As per the MERC Tariff Order dated 28th March 2025 in Case No. 217 of 2024, effective from 1st April 2025, the Commission has elaborated its views on the Time of Day (ToD) tariff structure as under. The relevant extract of the said Order is reproduced below:

Commission's Analysis and Ruling:

*8.2.3 The Commission notes that MSEDCL has proposed changes in the **ToD tariff structure**, including revised charges and rebates with reasoning and calculations. The Commission while preparing MYT Regulations 2024, had referred the MOP*

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Consumers Rules 2022 for TOD tariff structure and directed Distribution Licensees to submit their proposal along with MYT Petition. The Commission has reviewed MSEDCL's proposal and its detailed analysis along with the rulings with regards to the ToD Tariff structure has been elaborated in the Section 8: "Tariff Design and Philosophy" of this order.

8.2.4 *The Commission recognises that revision in ToD Slabs and ToD Rates (Charge/Rebate) approved through this Order is taking place after many years. The implementation aspects of adoption of Smart Meters, change in consumer behaviour, understanding impact of revised ToD regime on consumer billing and its revenue impact on MSEDCL need to be carefully studied. At the same time frequent revision in the ToD regime would not yield desirable results. Besides, any further revision needs to be backed with supporting load survey, field studies and impact analysis. The Commission directs MSEDCL to undertake such studies and analyse the impact from consumer perspective as well as from Utility point of view, before proposing review at the time of Mid-term review process.*

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13. Annexure I: Tariff Schedule for 5th Control Period from FY @025-26 to FY 2029- 30:

General:

1. *These tariffs supersede all tariffs so far in force.*
2. *to 8. …… …….. …….. ……*
9. *A transition period upto three-month period to implement the revised ToD tariff for HT consumers and a transition period up to six-month period for LT consumers after notifying this Order. During Transition Period below ToD Tariffs will be applied.*

ToD slots	***ToD Charges/ (Rebate) (Rs./kWh or Rs. /kVA)***
22.00 Hrs. to 06.00 Hrs.	*-0.80*
06.00 Hrs. to 09.00 Hrs.	*0*
09.00 Hrs. to 12.00 Hrs.	*0*
12.00 Hrs. to18.00 Hrs.	*(-) 0.80*
18.00 Hrs. to 22.00 Hrs.	*1.30*

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10. ToD Rebate *during solar hours (i.e. 09.00 Hrs. to 17.00 Hrs. propsed to increase in steps as shown below:*

Years	***April to September***	***October to March***
FY 2025-26	*(-) 15 %*	*(-) 25 %*
FY 2026-27	*(-) 15 %*	*(-) 25 %*
FY 2027.28	*(-) 20 %*	*(-)30 %*
FY 2028-29	*(-) 20 %*	*(-)30 %*
FY 2029-30	*(-) 20 %*	*(-)30 %*

The Commission, while approving the revised ToD tariff structure under its Tariff Order dated 28.03.2025, observed that the revised ToD slabs and rates should be implemented carefully, considering smart meter adoption, changes in consumer behaviour and their impact on consumer bills and MSEDCL's revenue. Accordingly, MSEDCL was directed to undertake appropriate load surveys, field studies and impact analysis before proposing any further revision during the Mid-Term Review. The Commission also prescribed a transition period of up to three months for HT consumers and six months for LT consumers. Further, the Order provided for a phased increase in ToD rebate during solar hours (09:00 to 17:00 hrs.), from 15%/25% in FY 2025-26 and FY 2026-27 to 20%/30% from FY 2027-28 onwards, for the respective seasonal periods.

10. It is pertinent to note that the implementation of the MYT Order dated 28.03.2025 was subsequently stayed by the Commission vide Daily Order dated 02.04.2025. Thereafter, MSEDCL filed Review Petition in Case No. 75 of 2025, which culminated in the Amendment Order dated 25.06.2025. The revised tariff framework therefore became operative only after consideration of the review proceedings and subject to the directions contained in the Amendment Order with effect from 01.07.2025.

11. The Appellant contended that the Review Petition was maintainable under Regulation 22 of the CGRF & EO Regulations, 2020, as material facts and evidence were not duly considered in the Order dated 25.06.2026, and he was not afforded an adequate opportunity to rebut the Respondent's additional submissions. The new points highlighted as below:

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- The Appellant contended that the three-month transition period under the MYT Order dated 28.03.2025 ended on 30.06.2025 and the revised ToD tariff became applicable from 01.07.2025.
    - However, the MYT Order was stayed by the Commission vide Daily Order dated 02.04.2025, and MSEDCL subsequently filed Review Petition in Case No. 75 of 2025, which resulted in the Amendment Order dated 25.06.2025. Further, implementation of the revised ToD slots was undertaken in a phased manner from July to September 2025 by progressively reconfiguring consumers' meters. Accordingly, the revised ToD rates were applied to individual consumers upon completion of meter reconfiguration and reflected in the subsequent billing cycle. Hence, 01.07.2025 cannot be considered the uniform date of application of revised ToD rates to all consumers.

12. The Appellant contended that the issue relates to the implementation of the ToD tariff structure and not merely the tariff rates. The revised ToD structure prescribes specific time slots and corresponding tariff treatment. Once approved by the Commission, MSEDCL could not selectively implement the revised structure for certain HT consumers while continuing the earlier structure for other similarly placed consumers without specific authorisation. In support of this contention, the Appellant placed on record copies of electricity bills of other HT consumers, including M/s. Nashik Ingots Pvt. Ltd. (075949010210), M/s. Bhagwati Steel Cast Pvt. Ltd. (075949010317) and M/s. Rajrani Casting (075949018210), to demonstrate the manner of implementation of the revised ToD structure.

- The Respondent, Nashik, clarified that MSEDCL had considered July to September 2025 as the transition period for reconfiguring existing meters with the revised ToD slots prescribed under the Commission's Tariff Order. **In coordination with meter manufacturers, the Corporate Office remotely reconfigured the meters of certain consumers and updated their revised ToD slots in the billing system during July and August 2025.** These consumers included M/s. Nashik Ingots Pvt. Ltd. (075949010210), M/s. Bhagwati Steel Cast Pvt. Ltd. (075949010317) and M/s. Rajrani Casting (075949018210), among others. The Respondent stated that the Corporate Office was authorized to undertake such remote reconfiguration in accordance with the

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Tariff Order and that this reconfiguration fell within the transition period. It further clarified that the Corporate Office had never undertaken billing based on 15-minute time slots involving 96 readings per day, as now sought by the Appellant. Accordingly, the Respondent termed the Appellant's allegations in this regard as baseless and an afterthought.

- For the balance consumers (including the Applicant) which could not be updated at HO IT, it was directed by HO for updating of meter software at individual consumer's site through Testing Teams. This cannot be termed as selective implementation of revised ToD structure. The corporate office of MSEDCL was fully within its rights to remotely reconfigure the existing meters of consumers to update their TOD slots, and this was bound to happen in a phase – wise manner, with some consumers getting the benefit earlier than others. As long as this window of benefit fell within the allowed transition period of July to Sept.2025, there is nothing wrong, selective or unfair about this revision. We agree with this contention of the Respondent. Even if some consumers got the benefit of revised time slots from July while others (such as the Appellant) got the benefit from October, this does not amount to unfair practice or partiality, given the circumstances explained above.
- The Commission-approved MYT Order and Amendment Order provided a phased transition for implementing the revised ToD structure, allowing existing meter slots to continue during the prescribed transition period. The period for implementation was July 2025 to Sep. 2025 and not April 2025 to June 2025.

13. Upon examination of the Review Application and the submissions made therein, we find that although the Applicant has raised certain additional grounds, the same do not disclose any error or material omission warranting review of the Order passed in Representation No. 57 of 2026. These grounds do not alter the findings or affect the conclusion already arrived at by the Electricity Ombudsman (Mumbai) while dismissing the Appellant's grievance. If the Applicant needs any further retrospective revision of the TOD slots, he may approach the Corporate Office of the Respondent, which carried out the revision for certain consumers remotely.

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14. In view of the above, the Review Application is rejected. All other findings and directions contained in the original Order shall remain unchanged. Accordingly, the Review Application stands disposed of.

Sd/
(Vandana Krishna)
Electricity Ombudsman (Mumbai)

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

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