PUNJAB STATE ELECTRICITY REGULATORY COMMISSION

SITE NO. 3, BLOCK B, SECTOR 18-A MADHYA MARG, CHANDIGARH

Petition No. 63 of 2023 Date of Order:07.12.2023

Petition for approval of True-up of Capital Expenditure for 2nd MYT Control Period i.e. from FY 2020-21 to FY 2022-23 and True up of ARR for FY 2022-23 for Transmission Business and SLDC under Section 62, 64 and 86 of the Electricity Act, 2003 read with the Regulation 9 to 13 of PSERC (Terms and Conditions of Determination of Generation, Transmission, Wheeling and Retail Supply Tariff) Regulation, 2019 as amended from time to time and approval of Revised forecast of ARR and determination of Tariff for Transmission Business and SLDC for FY 2024-25 under Section 62,64 and 86 of the Electricity Act, 2003 read with Regulation 10 & 11 of PSERC (Terms and Conditions of Determination of Generation, Transmission, Wheeling and Retail Supply Tariff) Regulations, 2022.

And

In the matter of:

Punjab State Transmission Corporation Limited, Regd. Office PSEB Head Office, The Mall, Patiala- 147001.

.....Petitioner

Commission: Sh. Viswajeet Khanna, Chairperson

Sh. Paramjeet Singh, Member

ORDER

The petition has been placed before the Commission for admission. Keeping in view the fact that the tariff has to be finalized before the start of the next financial year, the Commission decides to admit the petition with the directions to PSTCL to provide further information/clarification as under:

1. Audited/Provisional Accounts

Complete annual audited accounts for FY 2022-23 (Annexure-I to the Petition) signed/certified by the auditor in MS Excel format including Trial Balance for FY 2022-23.

2. Depreciation

- i. As per MYT Regulations, Depreciation shall be calculated annually as per straight-line method over the useful life of the asset. Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from date of commercial operation/ put in use of the asset shall be spread over the balance useful life of the assets. The details of depreciation for FY 2022-23 be provided in light of the aforesaid regulation incorporating the following:
 - a) Details may kindly be prepared head-wise for all assets with further break up of each asset to account codes.
 - b) The details may kindly be furnished separately for Transmission Business & SLDC Business
- ii. PSTCL to submit a detailed list of assets completing 90% of depreciation for FY 2022-23 (actuals), FY 2024-25 (estimated).
- Rate of Interest: Details of calculation of average rate of interest of 8.71% and 8.38 % be provided for Transmission and SLDC business giving details of loan wise opening, closing, repayment and interest in MS excel format.
- Number of employees: PSPCL to submit grade-wise average salary of employee in MS Excel format and the number of employees retired and recruited during FY 2022-23 (actual).
- Incentive: Calculation of Incentive on account of Transmission system availability of Rs.11.69 crores be provided in MS excel format.
- 6. **Gain**: Calculation of Gain on account of Over achievement of Rs.30.72 crores be provided in MS excel format.

7. Capital Expenditure and Capitalization

i. The Capital Expenditure submitted by PSTCL in the petition is not matching with the

Capital Expenditure submitted in Format T14 & T15. PSTCL to reconcile the same.

- ii. In format T14 and T15, PSTCL has not submitted the description of works carried out against each scheme. Further from perusal of works, it is gathered that the list includes the works which are not even approved by the Commission during 2nd MYT Control period. Further in some columns expenditure is shown without mentioning any name of the work. PSTCL is directed to submit the scheme wise detailed list of approved works citing capital investment approved vis-à-vis actual capital expenditure against each scheme/work. PSTCL also needs to provide the reasons in respect of the schemes in which actual expenditure is more than the approved. Also, PSTCL to provide details of works under head mentioned "Aug/Strengthening of bus bars" and "Approved by CE/TS" etc. Further PSTCL needs to submit either the approval of the Commission for these works which are not approved by the Commission during 2nd MYT Control period or specify whether these schemes are of emergent nature duly approved by BoDs.
- iii. PSTCL to submit form T14 and T15 separately for transmission business schemes and SLDC schemes.
- iv. PSTCL to provide details of contributory works and PSDF works carried out during 2nd MYT Control period.
- v. PSTCL to submit the details of assets directly transferred to GFA during the 2nd control period as submitted in Table 3 of the Petition.
- vi. PSTCL to submit a detailed list of assets de-capitalized in FY 2022-23.

8. Input and Output Energy

- 1. With regard Transmission Availability and Losses, in Annexure-II, PSTCL has submitted the details of energy. PSTCL to further submit the following:
- a) The detailed calculations of the energy inflow into PSTCL system and Energy outflow from PSTCL system clearly indicating energy inflow and outflow from/to various generators, PSPCL, inter-state points and other such points.
- b) Submit the reconciled/validated energy inflow/outflow from PSPCL.
- c) PSTCL to submit the detailed calculations of transmission system availability.
- d) PSTCL to provide list of substations (400kV/220kV/132kV) added/being added along with increase in its inter-state power drawl limit (ATC/TTC) during FY 2022-23 to FY 2024-25.

- e) PSTCL to provide the methodology used to calculated voltage wise losses in format T34.
- f) PSTCL to submit actual transmission loss for FY 2023-24 (H1).

9. Transmission Capacity

In format T22, PSTCL has submitted the details of transmission capacity for FY 2024-25 as 16243.46 MW whereas in Table 62, for calculation of transmission charges, it has been taken as 14667.85MW. PSTCL to check the difference. Further the same be got reconciled with/validated from PSPCL.

- 10. In format T24, PSTCL has submitted energy sales to long term, medium term and short-term open access. PSTCL to provide list of the consumers availing open access in Punjab.
- 11. In para 3.10 and para 4.11, PSTCL has indicated ULDC Charges for SLDC own state, BBMB share and NRLDC fee and charges. PSPCL to check whether the BBMB share paid by him is not included in O&M charges being paid by PSPCL to BBMB.Also, PSTCL to provide details of these charges.
- 12. PSPCL in its reply to directive 5.15 in ARR petition No. 64 of 2023 has submitted a list of interstate transmission lines used for transmitting energy to neighboring states for which PSTCL is not levying transmission charges. PSTCL to provide a list of such transmission lines to the Commission alongwith the reasons for not levying the transmission charges for those lines.

Further,

- i) A public noticecontaining highlights of the ARR shall be issued by PSTCL, inviting objections from the public/stakeholders on the petition as required under Regulation 67 of the PSERC (Conduct of Business) Regulations, 2005,. The public notice be got published in five widely circulated daily newspapers (English, Hindi and Punjabi), immediately.
- ii) PSTCL shall ensure availability of legible copies of the notice/ARR petition for public scrutiny in adequate numbers in all the offices mentioned in the public notice.

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Due co-operation and courtesy may be extended to the public for their inspection and perusal of the documents/material so as to avoid any complaint from public regarding non-availability or non-accessibility. Arrangements may also be made to ensure sale of documents to interested parties on payment basis subject to maximum of Rs 750/- per set.

iii) Replies to the objections in response to the public notice may be prepared and sent to the Commission (twelve copies) within seven days of receipt of each objection, with copies to the objectors.

PSTCL shall submit reply to the deficiencies/additional information within a week without any delay (through hard copy & soft copy). PSTCL shall be intimated separately for submission of any other information necessary for adjudication of the petition.

Sd/- Sd/-

(Paramjeet Singh)

Member

(Viswajeet Khanna) Chairperson

Chandigarh

Dated: 07.12.2023

PUNIAB STATE TRANSMISSION CORPORATION LIMITED

PUNJAB STATE TRANSMISSION CORPORATION LIMITED

(Regd. Office: PSEB Head Office, The Mall, Patiala-147001, Punjab, India)
Corporate Identity Number: U40109PB2010SGC033814

Office of the Chief Accounts Officer/F&A

3rd Floor, Opp. Kali Mata Mandir, Shakti Sadan, Patiala. www.pstcl.org Fax/Ph. No.0175-2970183 Email: fa@pstcl.org

To

The Registrar, Punjab State Electricity Regulatory Commission Site No. 3, Madhya Marg, Sector – 18A Chandigarh, 160018

Memo No. 877 /CAO(F&A)/MYT-III/APR-I

Dated: 15/12 /2023

Subject:

ARR Petition for FY 2024-25 including True up of ARR for FY 2022-23

and True up of CAPEX for 2nd Control Period i.e. from FY 2020-21 to

FY 2022-23 - Deficiencies thereof:

Ref:

Hon'ble Commission's Order dated 07.12.2023 in Petition no. 63 of

2023.

Hon'ble Commission has pointed out some deficiencies in subject cited petition vide order under reference. In compliance with the said order, please find enclosed herewith 12 copies of the reply for further necessary action.

The soft copy of the submissions (in MS excel/word) has been sent separately through email dated 15.12.2023.

DA/As above

Chief Accounts Officer (F&A) PSTCL, Patiala.

Replies to Deficiencies

1. Audited/Provisional Accounts:

Complete annual audited accounts for FY 2022-23 (Annexure-1 to the Petition) signed/certified by the auditor in MS Excel format including Trial Balance for FY 2022-23).

PSTCL's Reply:

Complete annual audited accounts for FY 2022-23 including Trial Balance for FY 2022-23 in MS Excel format have been sent through email dated 15.12.2023.

2. Depreciation:

- i) As per MYT Regulations, Depreciation shall be calculated annually as per straight line method over the useful life of the asset. Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from date of commercial operation/ put in use of the asset shall be spread over the balance useful life of the assets. The details of depreciation for FY 2022-23 be provided in light of the aforesaid regulation incorporating the following:
 - a) Details may be prepared head-wise for all assets with further break up of each asset to account codes.

PSTCL's Reply:

Head-wise details for all assets with further break up of each asset to account codes for FY 2022-23 have been sent through email dated 15.12.2023.

b) The details may kindly be furnished separately for Transmission Business & SLDC Business.

PSTCL's Reply:

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1st Deficiency Note - PSTCL

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Separate details for Transmission Business & SLDC Business for FY 2022-23 have been sent through email dated 15.12.2023.

 ii) PSTCL to submit the detailed list of assets completing 90% of depreciation for FY 2021-22 (actuals), FY 2022-23 (estimated) and FY 2023-26 (estimated).

PSTCL's Reply:

List of assets completing 90% of depreciation has been sent through email dated 15.12.2023.

3. Rate of Interest: Details of Calculation of average rate of interest of 8.71% and 8.38% be provided for Transmission and SLDC business giving details of loan wise opening, closing, repayment and interest in MS excel format.

PSTCL's Reply:

Calculation sheet of average rate of interest for Transmission and SLDC business respectively with loan wise details has been sent through email dated 15.12.2023.

4. Number of employees: PSPCL to submit grade-wise average salary of employee in MS Excel format and the number of employees retired and recruited during FY 2022-23 (actual).

PSTCL's Reply:

Details for number of employees retired and recruited during FY 2022-23 is attached herewith as Annexure – A.

Inventive: Calculation of Incentive on account of Transmission system availability of Rs. 11.69 crore be provided in MS Excel format.

PSTCL's Reply:

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Calculation of Incentive on account of Transmission system availability of Rs. 11.69 crore has been sent in MS excel format through email dated 15.12.2023.

Gain: Calculation of Gain on account of Over achievement of Rs. 30.72 crores be provided in MS excel format.

PSTCL's Reply:

Calculation of Gain on account of Over achievement of Rs. 30.72 crores have been sent in MS excel format through email dated 15.12.2023.

7. Capital Expenditure and Capitalization

i) The Capital Expenditure submitted by PSTCL in the petition is not matching with the Capital Expenditure submitted in Format T14 & T15. PSTCL to reconcile the same.

PSTCL's Reply:

1st Deficiency Note - PSTCL

Difference in Capital Expenditure submitted by PSTCL in Table no. 3 of Petition and Format T-14 & T-15 is on account of PSDF (Own Funding). Format T-14 & T-15 does not include the works under PSDF Schemes. However, while claiming the CAPEX in Table no. 3, PSTCL has included the part of Capital Expenditure for PSDF Schemes subject to own funding. Reconciliation Statement of Capital Expenditure submitted in the Table no. 3 of petition with CAPEX as submitted in format T-14 & T-15 has been sent through email dated 15.12.2023.

ii) In format T14 and T15, PSTCL has not submitted the description of works carried out against each scheme. Further from perusal of works, it is gathered that the list includes the works which are not even approved by the Commission during 2nd MYT Control period. Further in some columns expenditure is shown without mentioning any name of the work. PSTCL is directed to submit the scheme wise detailed list of approved works citing capital investment approved vis-à-vis actual capital expenditure against each

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scheme/work. PSTCL also needs to provide the reasons in respect of the schemes in which actual expenditure is more than the approved. Also, PSTCL to provide details of works under head mentioned "Aug/Strengthening of bus bars" and "Approved by CE/TS" etc. Further PSTCL needs to submit either the approval of the Commission for these works which are not approved by the Commission during 2nd MYT Control period or specify whether these schemes are of emergent nature duly approved by BoDs.

PSTCL's Reply:

Detailed list of works of actual Capital Expenditure with Name of works duly tallied with Financial Accounts of PSTCL during 2nd MYT Control Period has been sent through email dated 15.12.2023. Further, reconciled list as desired by Hon'ble Commission will be submitted subsequently.

iii) PSTCL to provide details of contributory works and PSDF works carried out during 2nd MYT Control Period.

PSTCL's Reply:

Detailed list of work/schemes funded through PSDF Schemes and Contributory have been sent through email dated 15.12.2023.

iv) PSTCL to submit the details of assets directly transferred to GFA during the 2nd Control Period as submitted in Table 3 of Petition.

PSTCL's Reply:

Details of assets directly transferred to GFA during the 2nd Control Period have been sent through email dated 15.12.2023.

v) PSTCL to submit a detailed list of assets decapitalized in FY 2022-23.

PSTCL's Reply:

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1st Deficiency Note - PSTCL

Asset decapitalized during FY 2022-23 have been sent through email dated 15.05.2023.

8. Input and Output Energy

- i) With regard to Transmission Availability and Losses, in Annexure-II, PSTCL has submitted the details of energy. PSTCL to further submit the following:
 - a) The detailed calculations of the energy inflow into PSTCL system and Energy outflow from PSTCL system clearly indicating energy inflow and outflow from/to various generators, PSPCL, inter-state points and other such points.

PSTCL's Reply:

Detailed calculations of the energy inflow into PSTCL system and outflow have been sent through email dated 15.05.2023.

b) Submit the reconciled/validated energy inflow/outflow from PSPCL.

PSTCL's Reply:

Reconciled/validated energy inflow/outflow have been sent through email dated 15.05.2023.

c) PSTCL to submit the detailed calculations of transmission system availability.

PSTCL's Reply:

Detailed calculations of transmission system availability have been sent through email dated 15.12.2023.

d) PSTCL to provide list of substations (400kV/220kV/132kV) added/being added along with increase in its inter-state power drawl limit (ATC/TTC) during FY 2022-23 to FY 2024-25.

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PSTCL's Reply:

Required information is attached as Annexure - B

e) PSTCL to provide the methodology used to calculated voltage wise losses in format T34.

PSTCL's Reply:

Voltage wise losses in format T34 have been sent through email dated 15.12.2023.

f) PSTCL to submit actual transmission loss for FY 2023-24 (H1).

PSTCL's Reply:

Actual transmission loss for FY 2023-24 (H1) is attached herewith as Annexure - C

9. Transmission Capacity:

In format T22, PSTCL has submitted the details of transmission capacity for FY 2024-25 as 16243.46 MW whereas in Table 62, for calculation of transmission charges, it has been taken as 14667.85MW. PSTCL to check the difference. Further the same be got reconciled with/validated from PSPCL.

PSTCL's Reply:

For calculation of transmission charges, PSTCL has taken the Transmission Capacity as 14667.85MW (16243.46 - 1575.61) by reducing the 1575.61 MW of energy on account of NRSE Private Projects mentioned at point no. 5(iv) in Format T-22 of Petition.

10. In format T24, PSTCL has submitted energy sales to long term, medium term and short-term open access. PSTCL to provide list of the consumers availing open access in Punjab.



1st Deficiency Note - PSTCL

PSTCL's Reply:

List of the consumers availing open access in Punjab have been sent through email dated 15.12.2023.

11. In para 3.10 and para 4.11, PSTCL has indicated ULDC Charges for SLDC own state, BBMB share and NRLDC fee and charges. PSPCL to check whether the BBMB share paid by him is not included in O&M charges being paid by PSPCL to BBMB. Also, PSTCL to provide details of these charges.

PSTCL's Reply:

In this regard, it is submitted here that BBMB Charges are being claimed by PSTCL on actual basis as per Audited Accounts of PSTCL for FY 2022-23. Details of BBMB Charges have been sent through email dated 15.12.2023.

12. PSPCL in its reply to directive 5.15 in ARR petition No. 64 of 2023 has submitted a list of interstate transmission lines used for transmitting energy to neighboring states for which PSTCL is not levying transmission charges. PSTCL to provide a list of such transmission lines to the Commission along with the reasons for not levying the transmission charges for those lines.

PSTCL's Reply:

Details of Interstate Transmission lines of PSTCL is attached herewith as Annexure – D.

DA/As above

CAO (Finance & Audit)

PSTCL, Patiala

Annexue-A'
Point no.04



PUNJAB STATE TRANSMISSION CORPORATION LIMITED (Regd. Office: PSEB, Head Office, The Mall, Patiala-147001, Punjab, India) Corporate Identity Number: U40109PB2010SGC033814 Office of SE/HR & ADMN., SHAKTI SADAN, PATIALA

Website: www.pstcl.org

Email ID - se-admin@pstcl.org

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ACCOUNT OFFICER/ARR. PSTCL, PATIALA.

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ਵਿਸ਼ਾ:

PSTCL ਵਿੱਚ 31.03.2023 01.04.2022 ਮਿਤੀ ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਦੀ ਸੂਚਨਾ ਭੇਜਣ ਸਬੰਧੀ ।

ਹਵਾਲਾ:

ਆਪ ਜੀ ਦੇ ਦਫਤਰ ਦੀ ਈ-ਮੇਲ ਮਿਤੀ 14.12.2023 ਦੇ ਸਬੰਧ ਵਿੱਚ।

ਉਪਰੇਕਤ ਵਿਸ਼ੇ ਅਤੇ ਹਵਾਲੇ ਅਧੀਨ ਦਰਸਾਈ ਈ-ਮੇਲ ਦੇ ਸਬੰਧ ਵਿੱਚ ਮਿਤੀ 01.04.2022 ਤੋਂ 31.03.2023 ਤੱਕ PSTCL ਵਿੱਚ ਭਰਤੀ ਹੋਏ ਅਧਿਕਾਰੀਆਂ/ਕਰਮਚਾਰੀਆਂ ਦੀ ਸੂਚਨਾ ਨੱਥੀ ਪ੍ਰਫੋਰਮੇ ਤੇ ਤਿਆਰ ਕਰਕੇ ਆਪ ਜੀ ਦੇ ਦਫ਼ਤਰ ਨੂੰ ਅਗਲੇਰੀ ਕਾਰਵਾਈ ਹਿੱਤ ਭੇਜੀ ਜਾਂਦੀ ਹੈ ਜੀ।

ਇਥੇ ਇਹ ਸੂਚਿਤ ਕੀਤਾ ਜਾਦਾ ਹੈ ਕਿ PSTCL ਸੰਸਥਾ ਵੱਲੋਂ ਭਰਤੀ ਕੀਤਾ ਕੋਈ ਵੀ ਅਧਿਕਾਰੀ / ਕਰਮਚਾਰੀ ਸਾਲ 2022-23 ਰਿਟਾਇਰ ਨਹੀਂ ਹੋਇਆ ਹੈ ਜੀ।

ਨੱਬੀ :- ਉਪਰੋਕਤ ਅਨੁਸਾਰ।

ਉੱਪ ਸਕੱਤਰ / ਅਮਲਾ (ਤਰਤੀ), ਪੀ.ਐਸ.ਟੀ.ਸੀ.ਐਲ.ਪਟਿਆਲਾ।

(Period 01.04.2022 to 31.03.2023)

S. No.	Name of Deptt,/ Sub-Deptt.	Regular Rectt.	Recruitment through Outsourcing	Contractual Employment	Compassionate Ground	Any Other	Total
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Deputy Secretary/Estt.. P.S.T.C.L.,Patiala

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Annexuse - B' Point no. 8(D)

ATC/TTC limits of Punjab

State's ATC limit has increased substantially from 7100 MW in summer/2021 to 9000 MW in summer/2023 as a result of numerous transmission strengthening works as mentioned below:

Period	ATC/TTC (MW)	Associated works
Summer 2021	7100/7700	 Additional 400/220KV 500MVA ICT at PGCIL Amritsar Substation Conductor augmentation of 220KV Ludhiana - Lalton Kalan D/C to HTLS 400KV Bus-bar splitting at 765KV PGCIL Moga Substation
Summer 2022	8500/9000	 Augmentation of 1 no. 400/220KV ICT from 315MVA to 500MVA at PGCIL Ludhiana Substation Additional 400/220KV 500MVA ICT at Rajpura Substation Conductor augmentation of 220KV Jalandhar-Kartarpur D/C to HTLS
Summer 2023	9000/9500	 Augmentation of 1 no. 400/220KV ICT from 315MVA to 500MVA at PGCIL Ludhiana Substation Augmentation of 1 no. 400/220KV ICT from 250MVA to 500MVA at PGCIL Moga Substation Additional 400/200KV 500MVA ICT at 400KV S/S Patiala (PGCIL) Conductor Augmentation of 220KV Rajpura (PSTCL) – Gobindgarh (PSTCL) D/C to HTLS

Proposed ATC/TTC related Transmission Network Augmentation for Enhancement of ATC Limits for Summer 2024

- ▶ 2 X 500 MVA ICTs at new 400 kV S/S Dhanansu (PSTCL) with LILO of 400kV Jallandhar-Kurukshetra line
- Additional 500 MVA ICT at 400 kV Nakodar (PSTCL)
- ▶ 3rd additional 500 MVA ICT at 400 kV Patran (PGCIL)
- ➤ 2 X 500MVA ICTs at new 400 kV S/S Ropar with LILO of one circuit of 400 kV Ludhiana-Koldam line
- 220kV Substation Gurdaspur (upgradation from 132kV) with 1 X 100 MVA T/F
- ▶ 220kV Substation Budhlada (upgradation from 66kV) with 1 X 160 MVA T/F

- ▶ 220kV Substation Sherpur (upgradation from 66kV) with 1 X 160 MVA T/F
- 220kV Wazirabad new substation with 1 X 160 MVA T/F

After completion of the above & associated 220kV works, the ATC/TTC limit is targeted to be around 10200/10700 MW.

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Annexuse - 6° Point wo. 84)

PSTCL Energy Exchanged status

Month	Energy inflow into	Energy outflow	PSTCL	PSTCL
	PSTCL system	from PSTCL system	Transmission	Transmission
	(in MWh) (A)	(in MWh) (B)	Losses=A-B	Losses
				(%age)
FY 2023-2024				
April,2023	3863174.365	3779551.264	83623.101	2.16
May,2023	4867987.649	4769149.835	98837.815	2.03
Jun-23	6586173.983	6450462.755	135711.228	2.06
Jul-23	7810204.612	7634004.95	176199.662	2.26
Aug-23	9095633.748	8894400.714	201233.035	2.21
Sep-23	7542826.645	7379687.114	163139.5308	2.16
	39766001	38907256.63	858744.3716	2.16
Losses ending September 2023				



Annexuse - Do

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Engineer-in-Chief/P&M PSTCL, Ludhiana.

4

No. of times tripped

Detail of element which tripped five or more than 5 times during the month

Type of element

Sr. Name of element

Z

84/ -