

# ORISSA ELECTRICITY REGULATORY COMMISSION

BIDYUT NIYAMAK BHAWAN  
UNIT-VIII, BHUBANESWAR - 751 012

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Present : Shri B.K. Das, Chairperson  
Shri K.C. Badu, Member  
Shri B.K. Misra, Member

## Case No.57/2009

ICWAI

.... **Petitioner**

**In the matter of: Review of the order dated 18.07.2008 passed by the Commission in Case No.33 of 2008.**

**Date of Hearing : 07.05.2009**

**Date of Order : 22.06.2009**

## ORDER

Mr. S.C. Mohanty, CCM, ICWAI is present.

2. Delay condoned. Heard the petitioner on question of admission.
3. The petitioner had requested for modification of para 12.13 of the order dated 14.03.2008 passed in Case No.72 of 2007 arising out of determination of price of CGP power. He stated that the cost of generation could be certified by the reputed practicing Cost Accountants/Firms of Cost Accountants as may be appointed by OERC.. He further made reference to Section 2(1)(b) of the Cost and Works Accountants Act, 1959 which defines a Cost Accountant in support of his submission.
4. After perusal of the case records, we found no error on the face of the order to review. The Commission has already issued necessary and requisite order on the above issues as per its order dated 18.07.2008 in Case No.33/2008 arising out of the Order dated 14.03.2008 in Case No.72 of 2007, at paras 8 and 9 which are quoted below:
  - “8. While the Commission was willing to include the Cost Accountants in the fold of costing , auditing of CGPs in addition to the reputed firm of Chartered Accountants as ordered earlier, the question of replacing CAs do not arise in para 12.13 of the order dt.14.03.08 in Case No.72of 2007.
  9. After perusal of the petition and relevant documents filed by the petitioner, the Commission is of the view that the practicing members/firms of Institute of Cost and Works Accountants of India are also eligible to certify the cost of generation. Hence, the Commission in exercise of its power conferred under section 94(f) of

*the Electricity Act, 2003 accordingly modified its order dated 14.03.2008 in Case No.72 of 2007 at para 12.13. The modified portion of the order may be read as "Cost of Generation can be certified by the reputed firms of Chartered Accountants/Cost Accountants as may be appointed and approved by the OERC".*

5. Hence, there are no new grounds to entertain a review petition of this nature. The petitioner is at liberty to file an appeal before the Hon'ble ATE under Section 111 of the Electricity Act, 2003, if he so likes.
6. Accordingly, the matter is disposed of.

Sd/-  
**(B.K. Misra)**  
Member

Sd/-  
**(K.C. Badu)**  
Member

Sd/-  
**(B.K. Das)**  
Chairperson