PUNJAB STATE POWER CORPORATION LTD.
(Regd. Office: PSEB Head Office, The Mall, Patiala)
OFFICE OF CE/COMMERCIAL (SE/SALES-II)
Tel. No. 0175-2214495, Fax: 0175-2210320, e-mail: sesalestwo@gmail.com

To

1. All CE/DS Zones, PSPCL.
2. CE/IT, PSPCL, Patiala.

Memo No. Spl. 1 Date: 26.07.2026

Sub: Clarification to calculate consumption for the purpose of Electricity Duty (ED) exemption.

In reference to above, it has been observed that cases are being referred to Commercial Organization wherein different methodology have been adopted by the various filed office for the purposes of ED exemption while calculating the consumption for the previous period.

It is reiterated that detailed instructions/procedure is there under ESIM Clause 72.3 to determine electricity consumption where ED is exempted on part of the load, which is not physically separated from the other load. Further, as per general condition of the notification issued by Department of Power/GoP while granting exemption from payment of ED to a specific consumer, states that "the exemption shall not be applicable for the residential area of the said premises and to that effect and undertaking shall be submitted by the unit that no residential area exists in the premises. If there is a residential area in the premises, in that event, a separate meter has to be installed or separate electricity connection shall be obtained in order to record the electricity consumption of that residential area, which shall be excluded from the total electricity consumption of the unit."

Now on the similar pattern, it is hereby clarified that the consumption w.r.t. residential load be assessed on the pro-rata basis for the previous period (where there is no separate metering arrangement for residential load) i.e. for the period prior to the issuance of notification for the exemption of ED by GoP. Further, concerned ASE/Sr.Xen/DS shall submit the calculations duly pre-audited by AO/Field on account of refund for ED exemption for the said period to the O/o Chief Electrical Inspector for final approval.

Meticulous compliance of these instructions be ensured.
This issues with the approval of competent authority.

Dy.CE/Sales-2,
For: CE/Commercial,
PSPCL, Patiala.

CC: The copy of above is forwarded to the following for information, please.

1. Supdt./Power, Department of Power (Energy Branch), GoP, Punjab Civil Secretariat-2, Scetor-9, Chandigarh-160009.
2. Chief Electrical Inspector, GoP, Patiala.