



reasoning to detect does not qualify as an apparent error. Additionally, a review petition cannot be used as an appeal in disguise.

- (c) **M/S Goel Ganga Developers India Pvt. Ltd. vs. Union of India [2018 SCC Online SC 930]**: The Hon'ble Supreme Court emphasized that the power of review is to be used sparingly and is not akin to appellate power. It should be exercised only when there is an error apparent on the face of the record. Judicial discipline mandates that a review application must be heard by the same Bench, preventing it from becoming an intra-court appeal to another Bench, which would undermine judicial consistency.

7.0 The review order dated 09.12.2024 in Case No. APR(R)-44/24-25 has been passed in view of the APTEL order dated 26.05.2022 for the years 20110-11 and 2011-12 after re-visiting some of the issues stated above. Thus, this Commission has decided to revisit those issues to pass on the impact of above Order of this Commission to the APR orders of subsequent year. Accordingly, the observations and considerations of the Commission on the issues are discussed below:

#### 7.1. INTEREST ON NORMATIVE LOAN:

##### Submission of WBSETCL

WBSETCL submitted that actual addition to fixed asset during the Year of 2007-2008 is Rs. 79477.82 lakhs whereas the commission estimated an amount of Rs. 0 (Zero) ignoring the actual addition to Fixed Asset for the year 2007-2008.

Therefore 70% of the actual addition to fixed asset upto 2014-15 should be greater than the actual addition to debt. Hence, WBSETCL is eligible for Normative Loan during 2014-15. WBSETCL has also referred to the judgement of Hon'ble APTEL dated 26.05.2022 in this respect.

##### Analysis and decision:

In view of the APTEL order dated 26.05.2022 and subsequent review order of this Commission of APR Orders 2010-11 & 2011-12 in Case No. APR(R)-44/24-25 on this