



Ref. No. F-132/ASR/2015  
22<sup>nd</sup> April 2015

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**Advisor (F&EA)**  
**Telecom Regulatory Authority of India**  
Mahanagar Doorsanchar Bhawan  
Jawahar Lal Nehru Marg  
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New Delhi – 110002

**Subject: Review of “The Reporting System on Accounting Separation Regulations, 2012 (7 of 2012)” dated 10<sup>th</sup> April 2012 (as amended)**

Sir,

This has reference to your Notice F. No. 16-02/2015-F&EA dated 1<sup>st</sup> April 2015 on the abovementioned subject. In this regard we would like submit our views/comments as follows:

1. Our suggestion is that to simplify the reporting call revenue as under -
  - a) Voice;
  - b) Data; and
  - c) Other (Non Voice such as SMS, MMS, Video etc).

The current break up of revenue under Voice and Video and further breakup of Onnet and Offnet should be done away with.

2. Roaming can be one head without breakup of National and International.
3. Wholesale termination revenue can be clubbed as one head. Sub-categories (such as termination voice, video etc.) to be eliminated.
4. Wholesale revenue break-up into outside group and within group and retail to be eliminated.
5. Related party details in Proforma-H are complex requirement. It is voluminous to compile product level revenue data for all Group companies and for each and every circle. This has to be eliminated from reporting.

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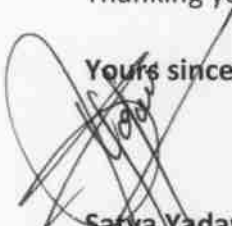


6. Data requirement under Non financial Information (Prof J) need to be condensed.
7. Replacement Cost accounting for Fixed Assets, that is currently required every alternate year along with Historical cost accounting, does not have much relevance and should be done away with.
8. Accounting Separation Reports are to be audited and approved by the Board of Directors of the company. The same should be reconsidered as ASR reporting is being done based on Audited Financial Statement of account, which is duly adopted by Board of Directors.
9. Since Cost Accounting Rules and reporting requires mandatory reporting of cost records which is in line with TRAI's ASR formats. It is suggested to have uniformity in the Proforma's to avoid duplication in the work.

Apart from our above comments, we feel that an interactive discussion with individual Service providers shall be useful for both to appreciate each others' points of view.

Thanking you and assuring you of our best attention always.

Yours sincerely,

  
**Satya Yadav**  
**Addl. Vice President – Corporate Regulatory Affairs**  
**Tata Teleservices Limited**  
**And**  
**Authorized Signatory**  
**Tata Teleservices (Maharashtra) Limited**