

**BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY
COMMISSION**

PETITION NO. _____ OF 2022

IN THE MATTER OF: Petition under section 79(1)(f) of the Electricity Act 2003 for (i) approval of "Change in Law" and (ii) seeking an appropriate mechanism for grant of an appropriate adjustment/ compensation to offset financial/ commercial impact of change in law events on account of imposition of water tax as a result of operation of the "Uttarakhand Water Tax on Electricity Generation Act, 2012" (Adhinyam Sankhya 09 of 2013) in terms Power Purchase Agreements entered by THDC India Limited in relation to Tehri Hydro Electric Power Project (1000 MW) and Koteshwar HEP (400 MW) with different beneficiaries read with Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 and Order dated 12.07.2022 passed in Special Appeal No. 149 of 2021 by Hon'ble High Court of Uttarakhand.

AND

IN THE MATTER OF:

THDC India Limited

...Petitioner

Versus

Punjab State Power Corporation Limited and Ors.

...Respondents

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अपर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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THDC India Limited



Mukesh Kumar Verma
Addl. General Manager (Commercial)
THDCIL-Rishikesh

Place: Rishikesh
Date: 13.09.2022

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 97/GT/2020

Coram:

**Shri P.K. Pujari, Chairperson
Shri I.S. Jha, Member
Shri Pravas Kumar Singh, Member**

Date of Order: 13th May 2022

IN THE MATTER OF

Determination of tariff of Tehri Hydroelectric Power Project, Stage-I (1000 MW) for the period from 1.4.2019 to 31.3.2024

AND

IN THE MATTER OF

THDC India Limited,
Bhagirath Puram,
Rishikesh-249001, Uttarakhand

.... Petitioner

Vs

1. Punjab State Power Corporation Limited,
The Mall,
Patiala – 147001 (Punjab)
2. Haryana Power Utilities,
Shakti Bhawan, Sector 6,
Panchkula – 134 109 (Haryana)
3. Uttar Pradesh Power Corporation Limited,
Shakti Bhawan, 14 Ashok Marg,
Lucknow – 226001 (UP)
4. BSES Rajdhani Power Limited,
BSES Bhawan, Nehru Place,
Behind Nehru Place Bus Terminal,
New Delhi-110019

5. BSES Yamuna Power Limited,
3rd Floor, Shakti Kiran Building,
Karkardooma, Near Court,
New Delhi-110092
6. Tata Power Delhi Distribution Limited,
33 KV Grid Sub-Station Building, Hudson Lane,
Kingsway Camp, Delhi-110009
7. Chandigarh Administration,
1st Floor, UT Secretariat, Sector 9-D,
Chandigarh-160009
8. Uttarakhand Power Corporation,
Limited, Urja Bhawan, Kanwali Road,
Dehradun-248001
9. Himachal Pradesh State Electricity Board Limited,
Vidyut Bhawan, Shimla-171004
10. Jaipur Vidyut Vitran Nigam Limited,
Vidyut Bhawan, Janpath, Jyotinagar,
Jaipur-302005 (Rajasthan)
11. Ajmer Vidyut Vitran Nigam Limited,
Old Powerhouse, Hatthi Bhatta, Jaipur road,
Ajmer-305001 (Rajasthan)
12. Jodhpur Vidyut Vitran Nigam Limited,
New Powerhouse, Industrial Area,
Jodhpur-342003 (Rajasthan)
13. Power Development Department,
Government of J&K, Civil Secretariat,
Jammu -180001 (J&K)

....Respondents

Parties present:

Ms. Anushree Bardhan, Advocate, THDCIL
Ms. Srishti Khindaria, Advocate, THDCIL
Shri Ravi Nair, Advocate, THDCIL
Shri Rajesh Sharma, THDCIL
Shri Mukesh Kumar Verma, THDCIL
Shri Ajay Vaish, THDCIL
Shri Rakesh Singh, BRPL
Shri Brijesh Kumar Saxena, UPPCL
Shri Raunak Jain, Advocate, TPDDL



Shri Ravindra Khare, MPPMCL
Ms. Megha Bajpeyi, BRPL
Shri R.B. Sharma, Advocate, BRPL
Shri Mohit Moudgal, Advocate, BYPL

ORDER

This petition has been filed by the Petitioner THDC, for determination of the tariff of Tehri Hydroelectric Power Project, Stage-I (4x250 MW) (the generating station) for the period from 1.4.2019 to 31.3.2024 in accordance with the provisions of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 (in short 'the 2019 Tariff Regulations').

Background

2. The generating station located in the State of Uttarakhand is a storage type hydro power generating station, providing peaking power and is designed to produce annual energy generation of 2797 MUs. The Tehri Hydro Power Complex comprises of the generating station (1000 MW), Tehri Pumped Storage Generating station (1000 MW) and downstream power station at Koteshwar (400 MW). The entire generating station is scheduled to have an aggregate capacity of 2400 MW. The generating station comprises of four units with a capacity of 250 MW each. The date of commercial operation of the units of the generating station are as under:

Unit-IV	22.9.2006
Unit-III	9.11.2006
Unit-II	30.3.2007
Unit- I/ Generating station	9.7.2007

3. The Commission vide its order dated 29.3.2017 in Petition No. 178/GT/2015 had determined the tariff of the generating station for the 2014-19 tariff period. Thereafter, the Commission vide its order dated 5.12.2017 in Review Petition No.

20/RP/2017 (in Petition No. 172/GT/2015), revised the capital cost and annual fixed charges for the 2014-19 tariff period. Further, the Commission vide its order dated 2.5.2022 in Petition No. 98/GT/2020 revised the tariff of the generating station for the 2014-19 tariff period after truing-up exercise. Subsequently, the Commission vide corrigendum order dated 10.5.2022 in Petition No. 98/GT/2020, after rectification of certain clerical/arithmetical errors, revised the tariff of the generating station for the 2014-19 tariff period, as under:

Capital Cost allowed

	(Rs. in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	705372.64	708741.89	712806.14	716361.33	721586.93
Add: Additional capital expenditure allowed	3369.25	4064.25	3555.19	5225.59	390.89
Closing Capital Cost as on 31 st March of the year	708741.89	712806.14	716361.33	721586.93	721977.82

Annual Fixed Charges allowed

	(Rs. in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	37094.91	37214.35	37339.57	37484.21	37578.38
Interest on Loan	24423.09	20270.90	16134.27	9630.35	6042.95
Return on Equity	53355.92	53614.07	53614.07	53614.07	53754.64
Interest on Working Capital	3823.08	3814.48	3805.63	3748.27	3766.03
O&M Expenses	21340.78	22757.81	24268.93	25880.39	27598.84
Total	140037.79	137671.61	135162.47	130357.29	128740.84

4. The Petitioner vide affidavit dated 28.10.2019 has filed the present petition for determination of tariff of the generating station for the 2019-24 tariff period in terms of the provisions of the 2019 Tariff Regulations. The capital cost and the annual fixed charges claimed by the Petitioner for the 2019-24 tariff period are as follows:

Capital Cost claimed*(Rs. in lakh)*

	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital Cost	724349.05	729791.21	733529.56	734321.36	735619.16
Add: Addition during the year / period	5442.16	3738.35	791.80	1297.80	564.60
Closing Capital Cost	729791.21	733529.56	734321.36	735619.16	736183.76
Average Capital Cost	727070.13	731660.39	733925.46	734970.26	735901.46

Annual Fixed Charges claimed*(Rs. in lakh)*

	2019-20	2020-21	2021-22	2022-23	2023-24
Depreciation	37884.87	7710.07	7795.91	7835.40	7874.22
Interest on Loan	3039.52	1347.36	836.61	255.39	0.00
Return on Equity	51099.66	51099.66	51099.66	51099.66	51099.66
Interest on Working Capital	3063.56	2621.00	2705.23	2792.87	2891.17
O & M Expenses	34953.18	36850.93	38857.99	40980.68	43225.52
Total	130040.79	99629.02	101295.40	102963.99	105090.57

5. The Petitioner had filed the additional information vide affidavit dated 15.12.2020 and has served copies of the same on the Respondents. The Respondent UPPCL, Respondent, MPPCL and Respondent, BRPL have filed their reply affidavits on 19.10.2020, 4.11.2020 and 22.6.2021 respectively. In response, the Petitioner has filed their rejoinder affidavits on 27.11.2020, 7.12.2020 and 12.7.2021 respectively. The matter was heard through video conferencing along with Petition No. 98/GT/2020 (for truing up of tariff of the generating station for the period 2014-19 tariff period) on 29.6.2021 and the Commission, after permitting the Respondent TPDDL to file its reply, reserved its order in the matter. In compliance to the directions, the Respondents TPDDL has filed its reply on 19.7.2021 and the Petitioner has filed its rejoinder to the said reply on 27.7.2021. Based on the submissions of the parties and the documents available on record and on prudence check, we proceed to determine the tariff of the generating station for 2019-24 tariff period as stated in the subsequent paragraphs.

Capital Cost

6. Clause (1) of Regulation 19 of the 2019 Tariff Regulations provides that the capital cost as determined by the Commission, after prudence check, in accordance with this regulation shall form the basis for determination of tariff for existing and new projects. However, capital cost for an existing project is governed as per clause (3) of Regulation 19 of the 2019 Tariff Regulations, which is provided as under:

- (a) Capital cost admitted by the Commission prior to 1.4.2019 duly tried up by excluding liability, if any, as on 1.4.2019;
- (b) Additional capitalization and de-capitalization for the respective year of tariff as determined in accordance with these regulations;
- (c) Capital expenditure on account of renovation and modernization as admitted by this Commission in accordance with these regulations;
- (d) Capital expenditure on account of ash disposal and utilization including handling and transportation facility;
- (e) Capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal upto the receiving end of generating station but does not include the transportation cost and any other appurtenant cost paid to the railway; and
- (f) Capital cost incurred or projected to be incurred by a thermal generating station, on account of implementation of the norms under Perform, Achieve and Trade (PAT) scheme of Government of India shall be considered by the Commission subject to sharing of benefits accrued under the PAT scheme with the beneficiaries.

7. The Petitioner vide Form-I(I) of this petition has claimed capital cost as indicated in the table under paragraph 4 above. The Commission vide its order dated 2.5.2022 in Petition No.98/GT/2020, had approved the closing capital cost of Rs.721977.82 lakh as on 31.3.2019. Accordingly, in terms of Regulation 19(3) of the 2019 Tariff Regulations, the capital cost of Rs.721977.82 lakh as on 31.3.2019 has been considered as the opening capital cost as on 1.4.2019 for the purpose of determination of tariff for the 2019-24 tariff period.

Discharge of liabilities

8. The Petitioner has not claimed any discharge of liabilities during the 2019-24 tariff period. However, the Petitioner is directed to submit the reconciliation statement showing details of such liabilities as per balance sheet for the 2019-24 tariff period, duly certified by auditor and also furnish the break-up of discharges included in the liabilities discharged against admitted items within the original scope of work or other than within the original scope of work of the project, at the time of truing-up of tariff exercise.

Additional Capital Expenditure

9. Clauses (1) and (2) of Regulations 25 and Regulation 26 of the 2019 Tariff Regulations, provides as under:

**25. Additional Capitalization within the original scope and after the cut-off date:*

(1) The additional capital expenditure incurred or projected to be incurred in respect of an existing project or a new project on the following counts within the original scope of work and after the cut-off date may be admitted by the Commission, subject to prudence check:

- a) Liabilities to meet award of arbitration or for compliance of the directions or order of any statutory authority, or order or decree of any court of law;*
- b) Change in law or compliance of any existing law;*
- c) Deferred works relating to ash pond or ash handling system in the original scope of work;*
- d) Liability for works executed prior to the cut-off date;*
- e) Force Majeure events;*
- f) Liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments; and*
- g) Raising of ash dyke as a part of ash disposal system.*

(2) In case of replacement of assets deployed under the original scope of the existing project after cut-off date, the additional capitalization may be admitted by the Commission, after making necessary adjustments in the gross fixed assets and the cumulative depreciation, subject to prudence check on the following grounds:

- a) The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations;*
- b) The replacement of the asset or equipment is necessary on account of change in law or Force Majeure conditions;*
- c) The replacement of such asset or equipment is necessary on account of*



obsolescence of technology; and

d) The replacement of such asset or equipment has otherwise been allowed by the Commission.

26. Additional Capitalization beyond the original scope

(1) The capital expenditure, in respect of existing generating station or the transmission system including communication system, incurred or projected to be incurred on the following counts beyond the original scope, may be admitted by the Commission, subject to prudence check:

- a) Liabilities to meet award of arbitration or for compliance of order or directions of any statutory authority, or order or decree of any court of law;
- b) Change in law or compliance of any existing law;
- c) Force Majeure events.
- d) Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security;
- e) Deferred works relating to ash pond or ash handling system in additional to the original scope of work, on case to case basis:
Provided also that if any expenditure has been claimed under Renovation and Modernisation (R&M) or repairs and maintenance under O&M expenses, the same shall not be claimed under this Regulation;
- (f) Usage of water from sewage treatment plant in thermal generating station.

(2) In case of de-capitalization of assets of a generating company or the transmission licensee, as the case may be, the original cost of such asset as on the date of de-capitalization shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalization takes place with corresponding adjustments in cumulative depreciation and cumulative repayment of loan, duly taking into consideration the year in which it was capitalized.

10. The Petitioner has claimed projected additional capital expenditure during the 2019-24 tariff period under Regulation 76 i.e. 'Power to Relax' and Regulation 77 i.e. 'Power to Remove difficulty', Regulation 26(1)(c) and Regulation 26(1)(d) of the 2019 Tariff Regulations. The Respondent, UPPCL in its reply has submitted that the Petitioner has claimed assets/works such as photocopies, duplicating machine, Guest house fittings, after office equipment, office furniture, guest house furniture, TV, projectors etc., in recurring manner, but has not submitted any justification for such recurrence, without exhausting the useful life of the assets/works. It has also submitted that the Petitioner in its claim for 25 jeeps, has not clarified as to whether the old vehicles were scrapped and/or if their salvage value has been adjusted. Accordingly,

the Respondent, UPPCL has submitted that the Petitioner may be directed to revise the annual estimates during the 2019-24 tariff period. The Respondent, MPPMCL has submitted that the Petitioners claim for additional capital expenditure, under Regulation 76 and Regulation 77 is without proper justification. It has also submitted that the expenditures claimed do not fall under any of the provisions of the 2019 Tariff Regulations and the claims made under Regulation 26(1)(c) are also not tenable. The Respondent BRPL has submitted that the prayer of the Petitioner for relaxation is liable to be rejected. It has also submitted that the Petitioners claim of additional capital expenditure under Regulation 26(1)(c) of the 2019 Tariff Regulations is for assets/works which cannot be categorized under 'Force Majeure' clause, and these expenses may be met from the normative O&M expenses allowed to the generating station. The Respondent TPPDL has submitted that the claim of the Petitioner for additional capitalization is not due to any specified Force Majeure events and hence the same is liable to be rejected. It has also submitted that the components of additional capital expenditure, unrelated to the project, may be rejected by the Commission.

11. In response to the above, the Petitioner has submitted as under:

(a) The projected expenditure claimed for assets/works are necessary and required for successful and efficient plant operation. Also, the existing vehicles shall be replaced with newer vehicles in a phased manner, considering the condition of the vehicle.

(b) It is not possible to envisage all situations and the implications of the Regulations, as they differ for all generating stations. Hence, the expenditures have been claimed under Regulation 76 (Power to Relax) and Regulation 77- '(Power to Remove Difficulty)' of the 2019 Tariff Regulations.

(c) As regards, assets/works claimed under Regulation 26(1)(c) read with Regulation 3(25)(a) of the 2014 Tariff Regulations, during monsoon season, heavy rainfall and landslide (near the vicinity of DAM) damaged the only



connecting main road for transportation of man & machine. As such, in order to safeguard the main structure of DAM, Spillways & stilling basin, slope stabilization and restoration of roads was essentially required for efficient and successful plant operation.

(d) The proposed expenditure claimed under Regulation 26(1)(c) and Regulation 3(25) read with Regulation 76 and 77 of the 2019 Tariff Regulations is for safety of generating station, based on CEA Regulation 2010 (Measures relating to safety and electric supply), recommendations of IIT-Roorkee and based on Joint Expert Committee recommendations etc.

(e) The items for slope stabilization and channelization of rainwater and rehabilitation, claimed under Regulation 26(1)(c) of the 2014 Tariff Regulations, may be read as claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations.

(f) As the generating station is located in hilly terrain and in a remote area the additional capital expenditure claimed is on account of fulfilment of basic amenities, assets/works essentially required for successful and efficient plant operation, and assets/works essentially required for the safety of the Power plant and on the account of geological surprises.

12. Based on the submissions of the parties and documents available on record, we examine the additional capital expenditure claimed by the Petitioner, on prudence check, as stated in the subsequent paragraphs.

2019-20

<i>(Rs. in lakh)</i>				
Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
Regulation 76 & 77 of the 2019 Tariff Regulations				
1	Construction of Civil Structure of hoist way of glass lifts in transformer hall.	19.89	Considering the fact that the expenditures claimed is in the nature of O&M expenses, the same is not allowed .	0.00
2	Installation of lift in transformer hall.	19.60		0.00
3	Face lifting of Portal area of Adit-3 with construction of replica of Shri Badrinath Temple at HPP Tehri.	311.12	Considering the fact that the additional capital expenditure claimed is respect of assets which are not in the nature of Plant & Machinery, the same is not allowed .	0.00
4	Procurement,	14.07	The Petitioner has submitted that mini	14.07

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
	Fabrication & Supply of Water mist system based Mini Fire Tender mounted on TATA 207 Single cabin chassis at Tehri HPP, Bhagirathipuram, Tehri Garhwal.		fire tender is being procured based on the requirement of CISF to safeguard the generating station from fire. Considering that the fact that the expenditure pertains to security and safety of the plant, the additional capital expenditure claimed is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations. The Petitioner is however, directed to submit the actual expenditure along with supporting documents and recommendations of CISF, at the time of truing-up of tariff, failing which the claim may not be considered.	
5	Procurement of Under Water Concrete abrasion Testing Equipment	2.50	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed .	0.00
6	Electronic panel for Air Gap & Vibration Monitoring (AGVM) System. The AGVM System is installed at EL600m Unit wise. This system monitors relative position of rotor and stator (Air Gap), shaft displacement (vibration), and acceleration of bearing brackets. Air gap and vibration monitoring system is a condition monitoring tool for generating units of Tehri HPP (4x250MW).	21.78	The Petitioner has submitted that the existing system was non-operational due to defects and deficiencies in panels along with its internal components. As such, new electronic panels were procured from OEM for rectification & operationalization of AGVM (Air Gap Vibration Measurement) system. Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the claim of the Petitioner is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations. The Petitioner, has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.11.55 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is also directed to furnish the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.	21.78
7	Electromagnetic flow meters for Generator UGB (Upper Guide	5.58	The Petitioner has submitted that the pressure based mechanical flow meters were installed in the cooling water	5.58



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
	Bearing), LGB (Lower Guide Bearing) and stator cooling water pipelines, The flow meters are installed at EL.595m of Power House for monitoring cooling water flow through UGB, LGB and stator Air coolers.		<p>circuits of the units, which due to ageing, used to display faulty readings and indicate in-correct and unreliable values of cooling water flow. Since the cooling water is for heat exchangers which are provided for guide and thrust bearings and stator cooling, its correct monitoring becomes crucial. The Petitioner has therefore submitted that technologically advance, precise and accurate electromagnetic flow meters have been installed in the respective cooling water circuits, which has helped in minimizing the signaling errors and curtailed chances of maloperation.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.2.96 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	
8	SS (Stainless Steel) Gate valves for LGB (Lower Guide Bearing) cooling water circuit of the Generating Units of Tehri HPP (4x250MW)	6.38	The Petitioner has submitted that the cooling water loop of LGB oil bath were made of MS pipelines and were provided with gate valves for isolation and sectionalization in case of emergency/ maintenance. However, with time, the previously installed valves had developed scaling and rusting which resulted in failure in valve operation. The Petitioner has further submitted that the purpose of providing these gate valves was getting defeated and in event of maintenance/ emergency, whole cooling water pipeline has to be drained. These degraded valves were replaced with SS (Stainless Steel) gate valves.	6.38

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
			<p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.3.38 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	
9	Dewatering Pump Station for flood prevention Scheme for Tehri HEP. The submersible dewatering pumps (capacity 2x432 cu.M/ Hr) are installed at EL 570.00 (near DPS-1 Sump) and control Panel at EI 618 EL of Powerhouse. The discharge pipeline goes through 4D, 4A and 4B gallery to the River near TRT.	203.98	<p>The Petitioner has submitted that as per CEA Regulation 2010 and Central Board of Irrigation & Power Regulations 2010, every Hydro Power plant should have a separate flood prevention dewatering pumping scheme. Therefore, dewatering pump system for flood prevention scheme has been installed in Tehri Powerhouse.</p> <p>Considering the fact that the claim of the Petitioner is for compliance with the existing law, the additional capitalization is allowed under Regulation 26(1)(b) of the 2019 Tariff Regulations. The Petitioner is directed to furnish reasons for such belated compliance to the CEA and CBIP Regulations which were notified in 2010.</p> <p>The Petitioner is also directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	203.98
10	Supply, Erection, Testing and Commissioning of Dynamic Braking Assembly of Unit 1, Tehri HEP	102.49	<p>The Petitioner has submitted that the asset/work has been claimed as replacement for the damaged Dynamic Braking Assembly of Unit 1.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement</p>	102.49



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
			<p>of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.54.35 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	
11	SF6 Gas leakage detector for 420 KV GIS (Gas Insulated Switchyard)	0.57	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed	0.00
12	Vibration measurement and analysis instrument	10.00	<p>The Petitioner has submitted that the expenditure claimed is as per the recommendations of IIT Roorkee on the report of Vibration Data Analysis of Rotary Machines and Auxiliaries for the generating station and Koteshwar HEP.</p> <p>Considering the submissions of the Petitioner and since the expenditure claimed is based on the recommendations of IIT, which is for the safety of the generating station, the additional capitalization claimed is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is however, directed to submit the actual claim along with the recommendations/report of IIT Roorkee, at the time of truing-up of tariff, failing which the claim may not be considered.</p>	10.00
13	Winch system (3rd) along with inspection trolley complete in all respect for inspection of Runner, Runner pit and Draft Tube of Tehri HPP	16.00	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed	0.00
14	To channelize the rainwater of Lower Bhagirathipuram	150.00	The Petitioner has submitted that to channelize the rainwater of whole Bhagirathi Puram colony and	0.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
	colony (simplex quarters, duplex quarters, Shopping complex, Russian field hostel, All saint convent school, Hospital Building, Type - I, II, III & IV Quarters and Guest house etc. (Part-I)		surrounding area into Bhaitoginala, the work is required. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed .	
15	To channelize the rainwater of road (approximate 2 Km length) above powerhouse and surrounding area (approximate catchment area - 500000 sq mt)	200.00	The Petitioner may claim the same with relevant details at the time of truing-up of tariff which would be dealt with in accordance with the relevant Regulations.	0.00
16	Procurement of Hydraulic Lifter with vehicle TATA 407.	17.16	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same are not allowed .	0.00
17	Supply installation, testing & commissioning of 16-meter-High Mast Tower with LED flood light fitting at Bhagirathipuram.	22.56		0.00
18	Electrification work of Museum building for Tehri Complex near Tehri Dam site.	12.26		0.00
19	Internal Electrification work of Project Head residence at B' Puram.	4.95		0.00
20	Construction of Project Head house at Bhagirathi Puram	170.00		0.00
21	Hospital Building	498.00	The Petitioner has submitted that the new hospital building is required in Bhagirathi Puram as the existing hospital is functioning from a temporary building. A permanent hospital is needed to cater the medical needs of the staff posted in the project.	498.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
			<p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.264.10 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	
22	Installation of 2T capacity inspection device at ILO	30.86	<p>The Petitioner has submitted that as the Intermediate level outlet (ILO) tunnel is Provided to release water in river during any emergency. ILO being an important part of Project, it requires regular inspection and accordingly it was decided to install inspection device to facilitate inspection of ILO gates (Radial & stoplog emergency gate) and its repair works.</p> <p>Considering the fact that the expenditure claimed is in respect of assets which are in the nature of O&M expenses, the same is not allowed.</p>	0.00
23	Installation of 10T capacity penstock inspection device at PAC	39.71	<p>Considering the fact that the expenditure claimed is in respect of assets which are in the nature of O&M expenses, the same is not allowed.</p>	0.00
24	Purchase of Submersible pump set 75 HP with starter	5.00	<p>The Petitioner has submitted that the pumps are required for strengthening the water supply scheme, which is essentially required to function properly. In our view, the expenditure claimed is for assets which are not related to Plant & Machinery and the same may be met from the normative O&M expenses allowed to the generating station. Hence, the claim of the Petitioner is not allowed.</p>	0.00
25	Purchase of starter 150 HP (03 Numbers)	6.00	<p>Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed</p>	0.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
26	Purchase of Tata-407 Truck (02 Numbers)	21.00	<p>The Petitioner has submitted that the provision has been kept for purchase of New heavy vehicle against the BER (Beyond Economic Repair) vehicle in use of transportation of goods.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has also claimed decapitalization of the old assets and the gross value of de-capitalized assets claimed, has been considered under 'De-capitalization' in paragraph 22 below. The Petitioner is however, directed to submit the actual claim and supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	21.00
27	Purchase of Tata-407 Truck with Hydraulic lifter	17.20	<p>The Petitioner has submitted that provision has been kept for purchase of new heavy vehicle against the BER vehicle in use of transportation of goods. Considering the above submission of the Petitioner and that the claim pertains to replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has also claimed decapitalization of the old assets and the gross value of de-capitalized assets claimed, has been considered under 'De-capitalization' in paragraph 22 below. The Petitioner is however, directed to submit the actual claim and supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	17.20
28	Slope Stabilization work at Chinyalisour Priority-II up to 3rd RA Bill.	325.42	<p>Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same are not allowed.</p>	0.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
29	Design manufacture, supply, transportation, insurance, storage & preservation installation, testing and commissioning of equipment's for seismological station network around Tehri region.	369.60	<p>The Petitioner has submitted that the expenditure has been incurred for the purpose of research and development. Considering the fact that the expenditure claimed is in respect of assets which relate to the security and safety of the plant, the claim of the Petitioner is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is however, directed to clarify, as to whether the asset claimed is to be capitalized specifically for the generating station. The Petitioner is also directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	369.60
30	Photocopier, Duplicating machine	2.00	<p>In our view, the expenditure claimed in respect of assets which are not related to Plant & Machinery and are minor in nature, may be met through the normative O&M expenses allowed to the generating station. Hence, the claims are not allowed.</p>	0.00
31	Guest House/ Club Fittings	4.75		0.00
32	office other equipment	6.00		0.00
33	TV, Projectors etc.,	9.70		0.00
34	Office Furniture	120.00		0.00
35	Guest House Furniture	15.00		0.00
36	Small Value Furniture	9.00		0.00
37	Procurement of 193 numbers of Desktop with UPS & 74 nos. Printers.	150.00		0.00
38	Scanner (53 Numbers)	2.00		0.00
39	Domain controller Servers, Antivirus, Biometric Server & reconfiguration of LAN.	34.00		0.00
40	Installation of LAN and Telephone Connection in Administration Building (Electrical wing)	2.31		0.00
41	Installation of LAN and Telephone	20.83		0.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
	Connection in Administration Building (Dam wing & Finance wing, IT wing, P&A)			
42	Installation of Wi-Fi equipment and LAN work at Powerhouse	15.00		0.00
43	Internet connectivity for New Hospital building and CSR (old P&A).	15.00		0.00
44	Laptop Procured under Policy	30.00		0.00
45	Communication Equipment	20.00	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed	0.00
Regulation 26(1)(c) of the 2019 Tariff Regulations				
46	Treatment of slope from EL-750m Road to EL-810m near old police station (Zone-III), Priority-I (Bhaitoginala area on R/B of Chute Spillway)	301.77	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same are not allowed .	0.00
47	Treatment of slope from EL 758m to EL 800m near old police station (Zone-II) (Bhaitoginala area on R/B of Chute Spillway)	343.97		0.00
48	Immediate slope protection measures on slope above T-4 outlet (From EL 680M to 770M) at Right Bank of Stilling Basin (Part A).	648.31		0.00
49	Immediate slope protection measures on slope above T-4 outlet (From EL 680M to 770M), towards DOWNSTREAM at Right Bank of Stilling Basin (Part B).	300.00		0.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
50	Treatment of slope Above EL-840m Road near old police station (Bhaitoginala area on R/B of Chute Spillway)	200.00		0.00
51	Slope Stabilization work at Chinyalisour reservoir rim area Priority-III, above EL-807 m.	422.11	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed .	0.00
52	Slope Stabilization work adjacent to U/S end of Priority-I, work at Chinyalisour reservoir rim area.	81.54	Considering the fact that the expenditures are in the nature of O&M expenses, the same is not allowed .	0.00
Regulation 26(1)(C) read with Regulation 76 & 77 of the 2019 Tariff Regulations				
53	Establishment Charges & Miscellaneous work of Rehabilitation	15.00	<p>The Petitioner has submitted that the asset/work has been claimed as per decision of Ministry of Power, Gol from time to time.</p> <p>Though the Petitioner has claimed the asset/work due to force majeure events under Regulation 26(1)(c) of the 2019 Tariff Regulations, it has in its rejoinder to the reply of Respondent BRPL, submitted that the asset has been claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority/MOP, GOI, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the actual expenditure along with supporting documents at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
54	Establishment for real time flood forecasting system for Tehri.	20.20	<p>The Petitioner has submitted that the expenditure has been incurred for the purpose of research and development.</p> <p>Considering the fact that the expenditure claimed is in respect of assets which</p>	20.20

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Amount allowed
			<p>relate to the safety of the plant, the claim of the Petitioner is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is however, directed to clarify, as to whether the asset claimed is to be capitalized specifically for the generating station. The Petitioner is also directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	
Regulation 26(1)(d) of the 2019 Tariff Regulations				
55	Installation of CCTV at Boat Entry	7.00	<p>The Petitioner has submitted that the expenditure has been incurred as per requirement of CISF for Security. Considering the fact that the expenditure claimed is in respect of assets which relate to the security of the plant, the claim of the Petitioner is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is directed to submit the actual expenditure along with supporting documents including the recommendations of CISF at the time of truing-up of tariff, failing which the claim may not be considered.</p>	7.00
56	NAS for CCTV system	23.00	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed	0.00
	Total amount claimed	5442.17		
	Total amount allowed			1297.28

13. Accordingly, the total projected additional capital expenditure of Rs.1297.28 lakh is allowed in 2019-20.

2020-21

(Rs. in lakh)

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
Regulation 76 & 77 of the 2019 Tariff Regulations				
1	Procurement of Automatic Weather Station	4.50	<p>The Petitioner has submitted that the expenditure has been incurred to acquire Weather Data near reservoir.</p> <p>Considering the fact that the expenditure claimed is in respect of assets which relate to the safety of the plant, the claim of the Petitioner is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is however, directed to submit the actual claim along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	4.50
2	Procurement of Control panels of Butterfly valve in all 04 units.	3.00	<p>The Petitioner has submitted that the currently installed panels are exposed to humid condition and have started to develop rust.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.1.52 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	3.00
3	Replacement of MS(Mild Steel) pipeline of Header for LGB (Lower Guide Bearing) Cooling water circuit in 01 unit	4.00	<p>The Petitioner has submitted that the asset is claimed, since current MS pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p>	4.00

A.


मुकेश कुमार वर्मा / M.K. VERMA
अपन नगरपालिका (एग्जिक्यूटिव)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			The Petitioner has, however, not considered the de-capitalization of old asset/work and as such, the amount of Rs.2.02 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.	
4	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 01 unit	5.00	<p>The Petitioner has submitted that the current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.2.53 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	5.00
5	Replacement of MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 01 unit	3.00	<p>The Petitioner has submitted that the current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.1.52 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with</p>	3.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.	
6	To channelize the rainwater of Lower Bhagirathipuram colony (simplex quarters, duplex quarters, Shopping complex, Russian field hostel, All saint convent school, Hospital Building, Type - I, II, III & IV Quarters and Guest house etc. (Part-I)	150.00	The Petitioner has submitted that to channelize the rainwater of whole Bhagirathi Puram colony and surrounding area into Bhaitoginala, the work is required. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed . The Petitioner may claim the same along with relevant details at the time of truing-up of tariff which would be dealt with in accordance with the relevant Regulations.	0.00
7	To channelize the rainwater of Upper Bhagirathi puram colony (Type – C & D Quarters, office complex and surrounding area etc. (Part-II)	150.00	The Petitioner has submitted that to channelize the rain water of whole Bhagirathi Puram colony and surrounding area. This work is required to channelize water into Bhaitoginala and afterwards. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed . The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.	0.00
8	To channelize the rainwater in whole New Tehri Town and surrounding villages (approximate 08 km length) and to protect the villages adjacent to bhaitoginala (i.e Bhaitogi Sera,	500.00	The Petitioner has submitted that to channelize the rainwater of new Tehri Town and surrounding villages, this work is required to channelize water collected into Bhaitoginala and further towards Downstream of the river. Bhaitoginala is just above Spillway structures. Hence, work is necessary for safety of Downstream structures of dam and Spillway.	0.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	Sukulpur, Bhillod, Chavadhant, khamda, dibnoo, Pangharkhal, Khutta etc) (Scheme-1st)		<p>It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	
9	To channelize the rainwater of road (approximate 2 Km length) above powerhouse and surrounding area (approximate catchment area - 500000 sq mt)	200.00	<p>The Petitioner has submitted that to channelize the rainwater, towards downstream of the dam, of road above powerhouse and surrounding area, this work is required. Hence, this work is necessary for safety of downstream portion of dam and slope above the powerhouse.</p> <p>It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
10	Type II QRTS at Koti Colony	450.00	<p>The Petitioner has submitted that this expenditure is essential to provide accommodation to employees, as useful life of most of the houses in Bhagirathi Puram & Koti, have been completed and it is necessary to construct new houses in lieu of old and damaged residences.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p>	450.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.206.15 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered	
11	Construction of Officers Club	403.00	In our view, the expenditure claimed is for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claim is not allowed .	0.00
12	Laying of Sewer Lines of left out area of Bhagirathi Puram Colony	450.00		0.00
13	Laying of sewer lines at Koti Colony	420.00		0.00
14	Construction of Museum Building	490.00		0.00
15	Purchased of Jeep (08 Numbers)	64.00	The Petitioner has submitted that provision has been kept for purchase of new vehicle that will replace the old vehicles in use for transportation of staff. Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations. The Petitioner has, however, not considered the de-capitalisation of old asset/work and as such the amount of Rs.32.32 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure with book value of assets de-capitalized along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.	64.00
16	Purchase of 01 Number Wheel Dozer	100.00	The Petitioner has submitted that the provision has been kept for purchase of new wheel dozer, as per the requirement of the project. Considering the nature of the claim, additional capitalization is allowed under	100.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			Regulation 25(2)(c) of the 2019 Tariff Regulations. The Petitioner is however, directed to submit the actual claim and supporting documents at the time of truing-up of tariff, failing which the asset will not be allowed. At the time of put to use of new asset, replaced asset would be decapitalised.	
17	Purchase of Submersible pump with starter 60 HP (04 Numbers)	14.00	The Petitioner has submitted that the pumps are required for strengthening the water supply scheme, which is essentially required to function properly. In our view, the expenditure claimed is for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claim is not allowed .	0.00
18	Photocopier, Duplicating machine	3.00	In our view, the expenditure claimed is for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claim is not allowed .	0.00
19	Guest House/ Club Fittings	3.90		0.00
20	Office other equipment	7.00		0.00
21	TV, Projectors, etc	8.75		0.00
22	Office Furniture	5.00		0.00
23	Guest House Furniture	6.00		0.00
24	Small Value Furniture	8.70		0.00
25	Communication Equipment	10.00		0.00
26	Enterprise Antivirus for 3 years.	3.00		0.00
27	Laptop Procured under policy	10.00		0.00
28	Expenditure against E-office.	2.00		0.00
29	Expenditure against office equipment/ Biometric devices etc.	2.50	0.00	
Regulation 26(1)(c) of the 2019 Tariff Regulations				
30	Immediate slope protection measures on slope above T-4	150.00	Considering the fact that the expenditure claimed are in the nature of O&M expenses, the same are not allowed .	0.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	outlet (From EL 680M to 770M), towards DOWNSTREAM at Right Bank of Stilling Basin (Part B).			
31	Treatment of slope Above EL-840m Road near old police station (Bhaitoginala area on R/B of Chute Spillway)	100.00		0.00
Regulation 26(1)(c) read with Regulation 76 & 77 of the 2019 Tariff Regulations				
32	Establishment Charges & Miscellaneous work of Rehabilitation	8.00	<p>The Petitioner has submitted that the asset/work has been claimed as per decisions of Ministry of Power, GoI from time to time.</p> <p>Though the Petitioner has claimed the asset/work due to force majeure events under Regulation 26(1)(c) of the 2019 Tariff Regulations, it has in its rejoinder to the reply of Respondent BRPL, submitted that the asset has been claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority/MOP, GOI, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the same with actual expenditure along with supporting documents at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
	Total amount claimed	3738.35		
	Total amount allowed			633.50

14. As such, the total projected additional capital expenditure of Rs.633.50 lakh is allowed in 2020-21.

2021-22

(Rs. in lakh)

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
Regulation 76 & 77 of the 2019 Tariff Regulations				
1	Replacement of MS (Mild Steel) pipeline of Header for LGB (Lower Guide Bearing) Cooling water circuit in 2nd unit	5.00	<p>The Petitioner has submitted that the asset is claimed, since current MS pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.2.41 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	5.00
2	Replacement of MS(Mild Steel) pipeline of Header for Stator Cooling water circuit in 2nd unit	7.00	<p>The Petitioner has submitted that the current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.3.37 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	7.00
3	Replacement of	4.00	The Petitioner has submitted that the	4.00

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A.


 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महासंचालक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

302

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 2nd unit		<p>current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.1.92 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	
4	HP(High Pressure) Air Compressor for Generating Units and their auxiliaries	210.00	<p>The Petitioner has submitted that the expenditure is incurred due to unavailability of spares of existing compressors from OEM, and the servicing/ overhauling of these compressors could not be taken up properly, leading to decreasing efficiency of compressors. Hence, one additional HP (High Pressure) compressor (Elgi-Sauer make) was procured as standby to old Russian compressors. One new HP air compressor is envisaged to be procured to further strengthen HP compressed air system of tehri Powerhouse to reduce any generation loss for the want of compressed air.</p> <p>Considering the fact that the expenditure claimed is for asset pertaining to safety of the plant, additional capitalization is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	210.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
5	Winch system (4th) along with inspection trolley complete in all respect for inspection of Runner, Runner pit and Draft Tube of Tehri HPP	16.80	Considering the fact that the expenditure incurred is for assets which are in the nature of O&M expenses, the claim is not allowed .	0.00
6	Communication Equipment.	10.00	In our view, the expenditure claimed is for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claim is not allowed .	0.00
7	Expenditure against E-office.	2.00		0.00
8	Expenditure against office equipment/Biometric devices etc.	2.50		0.00
9	To channelize the rainwater of Lower Bhagirathi puram colony (simplex quarters, duplex quarters, Shopping complex, Russian field hostel, All saint convent school, Hospital Building, Type – I, II, III, IV Quarters and Guest house etc. (Part-I)	50.00	<p>The Petitioner has submitted that to channelize the rainwater of whole Bhagirathi Puram colony and surrounding area. Further it has submitted that this work is required to channelize water into Bhaitoginala and afterwards.</p> <p>It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
10	To channelize the rainwater in whole New Tehri Town and surrounding villages (approximate 08 km length) and to protect the villages adjacent to Bhaitoginala (i.e Bhaitogi Sera, Sukulpur, Bhilod,	50.00	<p>The Petitioner has submitted that to channelize the rainwater of whole New Tehri Town and surrounding villages. This work is required to channelize water collected into Bhaitoginala and further towards Downstream of the river. Bhaitoginala is just above Spillway structures. Hence, work is necessary for safety of Downstream structures of dam and Spillway.</p> <p>It is noticed that the claim of the</p>	0.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	Chavadhant, khamda, dibnoo, Pangharkhal, Khutta etc) (Scheme-1st)		<p>Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	
11	Canteen Building in Administrative Block at Bhagirathi Puram	120.00	Considering the fact that the expenditure claimed is in the nature of O&M expenses, the same is not allowed	0.00
12	Purchased of Jeep (05 Numbers)	40.00	<p>The Petitioner has submitted that the expenditure is incurred as Provision has been kept for purchase of new vehicle that will replace the old vehicle in use of transportation of staff.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.19.24 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	40.00
13	Purchase of 125 HP pump sets (02 Numbers)	27.00	The Petitioner has submitted that the pump is required for strengthening the water supply scheme, which is essentially required to function properly. In our view, the expenditure claimed is for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence,	0.00
14	Purchase of 150 HP pump 01 Number	12.00		0.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			the claim is not allowed .	
15	Photocopier, Duplicating machine	10.00	In our view, the expenditure claimed are for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claims are not allowed .	0.00
16	Guest House/ Club Fittings	3.80		0.00
17	Office other equipment	8.00		0.00
18	TV, Projectors, etc.	7.80		0.00
19	Office Furniture	5.20		0.00
20	Guest House Furniture	5.20		0.00
21	Small Value Furniture	8.50		0.00
22	Laptop Procured under policy	10.00		0.00
Regulation 26(1)(c) read with Regulation 76 & 77 of the 2019 Tariff Regulations				
23	To channelize the rainwater of Upper Bhagirathi puram colony (Type – C & D Quarters, office complex and surrounding area etc. (Part-II)	150.00	<p>The Petitioner has submitted that to channelize the rainwater of whole Bhagirathi Puram colony and surrounding area. Further it has submitted that this work is required to channelize water into Bhaitoginala and afterwards.</p> <p>Though the Petitioner has claimed the asset/work due to force majeure events under Regulation 26(1)(c) of the 2019 Tariff Regulations, it has, in its rejoinder to the reply of Respondent BRPL, submitted that the asset has been claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority/MOP, GOI, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the actual expenditure along with supporting documents at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
24	Establishment	5.00	The Petitioner has submitted that the	0.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	Charges & Miscellaneous work of Rehabilitation		<p>asset/work has been claimed as per decisions of Ministry of Power, GOI from time to time.</p> <p>Though the Petitioner has claimed the asset/work due to force majeure events under Regulation 26(1)(c) of the 2019 Tariff Regulations, it has in its rejoinder to the reply of Respondent BRPL, submitted that the asset has been claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority/MOP, GOI, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the actual expenditure along with supporting documents at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	
25	Purchase of 01 Number fire Tender for CISF	20.00	<p>The Petitioner has submitted that the provision has been kept for purchase of new fire tender. Considering the fact that the claim pertains to security of the plant, the additional capitalization claimed is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p> <p>The Petitioner is however, directed to submit the actual expenditure along with supporting documents, including the recommendations of CISF, at the time of truing-up of tariff, failing which the claim may not be considered.</p>	20.00
Regulation 26(1)(d) of the 2019 Tariff Regulations				
26	Installation of CCTV at DAM Enter, Exit.	2.00	<p>The Petitioner has submitted that the expenditure has been incurred as per requirement of CISF, for Security. Considering the fact that the claim pertains to security of the plant, the additional capitalization claimed is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations.</p>	2.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			The Petitioner is however, directed to submit the actual expenditure along with supporting documents, including the recommendations of CISF, at the time of truing-up of tariff, failing which the claim may not be considered.	
	Total amount claimed	791.80		
	Total amount allowed			288.00

15. Accordingly, the total projected additional capital expenditure of Rs.288.00 lakh is allowed in 2021-22.

2022-23

(Rs. in lakh)				
Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
Regulation 76 & 77 of the 2019 Tariff Regulations				
1	Replacement of MS(Mild Steel) pipeline of Header for LGB(Lower Guide Bearing) Cooling water circuit in 3rd unit	5.00	<p>The Petitioner has submitted that the asset is claimed, since current MS pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.2.29 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	5.00
2	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 3rd unit	7.00	<p>The Petitioner has submitted that the current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement</p>	7.00

			<p>of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.3.21 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered</p>	
3	Replacement of MS(Mild Steel) pipeline of UGB(Upper Guide Bearing) Cooling water circuit in 3rd unit	4.00	<p>The Petitioner has submitted that the current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.1.83 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	4.00
4	To channelize the rainwater of Upper Bhagirathi puram colony (Type – C & D Quarters, office complex and surrounding area etc. (Part-II)	50.00	<p>The Petitioner has submitted that to channelize the rainwater of whole Bhagirathi Puram colony and surrounding area. Further, the work is required to channelize water into Bhatoginala and afterwards.</p> <p>It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p>	0.00

			The Petitioner is, however, directed to furnish relevant details at the time of truing-up of tariff, failing which the claim may not be considered.	
5	To channelize the rainwater in whole New Tehri Town and surrounding villages (approximate 08 km length) and to protect the villages adjacent to bhaitoginala (i.e. Bhaitogi Sera, Sukulpur, Bhilod, Chavadhant, khamda, dibnoo, Pangharkhal, Khutta etc) (Scheme-1st)	500.00	<p>The Petitioner has submitted that to channelize the rainwater of Tehri town and surrounding villages into Bhaitoginala and further towards Downstream of the river this work is required to channelize the water collected. Bhaitoginala is just above Spillway structures and hence the work is necessary for safety of downstream structures of dam and Spillway.</p> <p>It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
6	Type III quarters at Koti Colony	450.00	<p>The Petitioner has submitted that this expenditure is essential to provide accommodation to employees. As the useful lives of most of the houses in Bhagirathi Puram & Koti have been completed and it is necessary to construct new houses in lieu of old and damaged residences.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.206.15 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of</p>	450.00

			truing-up of tariff, failing which the claim may not be considered.	
7	Purchase of 04 Number Buses	80.00	<p>The Petitioner has submitted that the expenditure is incurred for purchase of new buses to be replaced with old Buses in use of transportation of student and staff after completing the life as per RTO norms.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.36.65 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	80.00
8	Purchased of Jeeps (06 Numbers)	48.00	<p>The Petitioner has submitted that the expenditure is incurred as provision has been kept for purchase of new vehicle, that will replace the old vehicle in use of transportation of staff.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.21.99 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	48.00
9	Photocopier, Duplicating	15.00	In our view, the expenditure claimed are for assets/works which are not related to	0.00

	machine		Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claims are not allowed .	
10	Guest House/ Club Fittings	4.90		0.00
11	office other equipment	9.00		0.00
12	TV, Projectors, etc	6.90		0.00
13	Office Furniture	5.50		0.00
14	Guest House Furniture	4.70		0.00
15	Small Value Furniture	8.30		0.00
16	Laptop Procured under policy	75.00	0.00	
17	Communication Equipment's.	10.00	in our view, the expenditure claimed are for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claims are not allowed .	0.00
18	Expenditure against E-office.	2.00		0.00
19	Expenditure against office equipment/ Biometric devices etc.	3.50		0.00
Regulation 26(1)(c) read with Regulation 76 & 77 of the 2019 Tariff Regulations				
20	NAS for CCTV system	5.00	Considering the fact that the expenditure incurred is for assets which are in the nature of O&M expenses, the claim is not allowed .	0.00
21	Establishment Charges & Miscellaneous work of Rehabilitation	4.00	<p>The Petitioner has submitted that the asset/work has been claimed as per decisions of Ministry of Power, GoI from time to time.</p> <p>Though the Petitioner has claimed the asset/work due to force majeure events under Regulation 26(1)(c) of the 2019 Tariff Regulations, it has in its rejoinder to the reply of Respondent BRPL, submitted that the asset has been claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority/MOP, GOI, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the actual expenditure along with supporting documents at the time of triuing-up of</p>	0.00

			tariff, which would be dealt with in accordance with the relevant Regulations.	
	Total amount claimed	1297.80		
	Total amount allowed			594.00

16. Accordingly, the total projected additional capital expenditure of Rs.594.00 lakh is allowed in 2022-23.

2023-24

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed (Rs. in lakh)
Regulation 76 & 77 of the 2019 Tariff Regulations				
1	Replacement of MS(Mild Steel) pipeline of Header for LGB(Lower Guide Bearing) Cooling water circuit in 4th unit	5.00	<p>The Petitioner has submitted that the asset is claimed, since current MS pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.2.18 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered</p>	5.00
2	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 4th unit	7.00	<p>The Petitioner has submitted that the asset is claimed since the current MS (Mild Steel) pipeline has eroded and prone to fatal failure.</p> <p>Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under</p>	7.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			<p>Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.3.05 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered</p>	
3	Replacement of MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 4th unit	4.00	<p>The Petitioner has submitted that the asset is claimed since the current MS (Mild Steel) pipeline has eroded and prone to fatal failure. Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations.</p> <p>The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.1.75 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.</p>	4.00
4	To channelize the rainwater in whole New Tehri Town and surrounding villages (approximate 08 km length) and to protect the villages adjacent to bhaitoginala (i.e Bhaitogi Sera, Sukulpur, Bhilod, Chavadhant, khamda, dibnoo, Pangharkhal,	400.00	<p>The Petitioner has submitted that the expenditure has been incurred to channelize the rainwater of new Tehri town and surrounding villages into Bhaitoginala and further towards Downstream of the river. Further it has submitted that Bhaitoginala is just above dam and Spillway structures and hence the work is necessary for safety of downstream structures of dam and Spillway.</p> <p>It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority, mandating the need for the</p>	0.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	Khutta etc) (Scheme-1st)		expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed . The Petitioner may claim the same by furnishing relevant details at the time of truing-up of tariff, which would be dealt with in accordance with the relevant Regulations.	
5	Purchased of Jeeps (06 Numbers)	48.00	The Petitioner has submitted that the expenditure is incurred as provision has been kept for purchase of new vehicles that will replace the old vehicle in use of transportation of staff. Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the same is allowed under Regulation 25(2)(c) of the 2019 Tariff Regulations. The Petitioner has, however not considered the de-capitalisation of old asset/work and as such the amount of Rs.20.94 lakh has been considered under 'Assumed Deletions', in paragraph 22 below. The Petitioner is directed to submit the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which the claim may not be considered.	48.00
6	photocopier, Duplicating machine	5.00	In our view, the expenditure claimed are for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claims are not allowed .	0.00
7	Guest House/ Club Fittings	3.60		0.00
8	office other equipment	10.00		0.00
9	TV, Projectors, etc.	5.80		0.00
10	Office Furniture	6.00		0.00
11	Guest House Furniture	3.20		0.00
12	Small Value Furniture	8.00		0.00
13	Laptop Procured under policy	30.00		0.00
14	NAS for CCTV	5.00	Considering the fact that the expenditure	0.00



Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
	system.		incurred is for asset which is in the nature of O&M expenses, the claim is not allowed .	
15	Communication Equipment.	10.00	In our view, the expenditure claimed are for assets/works which are not related to Plant & Machinery and may be met through the normative O&M expenses allowed to the generating station. Hence, the claims are not allowed .	0.00
16	Expenditure against E-office.	2.00		0.00
17	Expenditure against office equipment/Biometric devices etc.	3.50		0.00
18	Enterprise Antivirus for 3 years.	3.50		0.00
Regulation 26(1)(c) read with Regulation 76 & 77 of the 2019 Tariff Regulations				
19	Establishment Charges & Miscellaneous work of Rehabilitation	3.00	<p>The Petitioner has submitted that the asset/work has been claimed as per decisions of Ministry of Power, GoI from time to time.</p> <p>Though the Petitioner has claimed the asset/work due to force majeure events under Regulation 26(1)(c) of the 2019 Tariff Regulations, it has in its rejoinder to the reply of Respondent BRPL, submitted that the asset has been claimed under Regulation 26(1)(d) of the 2019 Tariff Regulations. It is noticed that the claim of the Petitioner is not supported by any document/report or recommendations of any authority/MOP, GOI, mandating the need for the expenditure claimed under this head. In view of this, the additional capital expenditure claimed is not allowed.</p> <p>The Petitioner may claim the actual expenditure along with supporting documents at the time of truing-up of tariff, failing which, which would be dealt with in accordance with the relevant Regulations.</p>	0.00
Regulation 26(1)(d) of the 2019 Tariff Regulations				
20	Installation of CCTV at DAM Entry, Exit.	2.00	<p>The Petitioner has submitted that the expenditure has been incurred as per requirement of CISF for security.</p> <p>Considering the fact that the expenditure claimed is for asset which pertains to security of the plant, the additional</p>	2.00

Sl. No.	Head of Work/ Equipment	Claimed	Justification and Reasons for admissibility	Allowed
			capitalization is allowed under Regulation 26(1)(d) of the 2019 Tariff Regulations. The Petitioner is however, directed to submit the actual expenditure along with supporting documents including the recommendations of CISF at the time of truing-up of tariff, failing which the claim may not be considered.	
	Total amount claimed	564.60		
	Total amount allowed			66.00

17. Accordingly, the total projected additional capital expenditure of Rs.66.00 lakh is allowed in 2023-24.

18. Based on the above, the additional capital expenditure allowed for the 2019-24 tariff period is summarized as under:

	(Rs. in lakh)					
	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Additional capital expenditure allowed within the original scope of work of project (a)	876.41	629.00	56.00	594.00	64.00	2219.41
Additional capital expenditure allowed other than the original scope of work of project (b)	420.87	4.50	232.00	0.00	2.00	659.37
Total Additional capital Expenditure allowed (c)=(a)+(b)	1297.28	633.50	288.00	594.00	66.00	2878.78

Decapitalization

19. As regards to De-capitalization, Regulation 26(2) of 2019 Tariff Regulations, states as follows:

"In case of de-capitalization of assets of a generating company or the transmission licensee, as the case may be, the original cost of such asset as on the date of de-capitalization shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalization takes place with corresponding adjustments in cumulative depreciation and cumulative repayment of loan, duly taking into consideration the year in which it was capitalized."

20. The Petitioner has not claimed any decapitalization of assets/works on projection basis during the 2019-24 tariff period. However, the Petitioner is directed to submit the details of decapitalization, at the time of truing-up of tariff exercise.

Assumed Deletions

21. As per consistent methodology adopted by the Commission, expenditure on replacement of assets, if found justified, is allowed for the purpose of tariff provided that the capitalization of the said asset is followed by the de-capitalization of the original value of the old asset. However, in certain cases where de-capitalization is affected in books during the following years, to the year of capitalization of new asset, the de-capitalization of the old asset for the purpose of tariff is shifted to the very same year in which the capitalization of the new asset is allowed. Such de-capitalization which is not a book entry in the year of capitalization is termed as "Assumed deletion". Further, in absence of the gross value of the asset being de-capitalized, the same is calculated by de-escalating the gross value of new asset @ 5% per annum till the year of capitalization of the old asset.

22. It is observed that the Petitioner, while claiming the additional capital expenditure has not provided de-capitalization value of old assets which are being replaced. Accordingly, based on above methodology the following assumed deletions is considered as under:

(Rs. in lakh)

Year of Claim	Asset/work	Assumed Deletion
2019-20	Electronic panel for Air Gap & Vibration Monitoring (AGVM) System. The AGVM System is installed at EL600m Unit wise. This system monitors relative position of rotor and stator (Air Gap), shaft displacement (vibration), and acceleration of bearing brackets. Air gap and vibration monitoring system is a condition monitoring tool for generating units of Tehri HPP (4x250MW).	12.13
2019-20	Electromagnetic flow meters for Generator UGB (Upper Guide Bearing), LGB (Lower Guide Bearing) and stator cooling water pipelines, the flow meters are installed at EL.595m of Power House for monitoring cooling water flow through UGB, LGB and stator Air coolers.	3.11
2019-20	SS (Stainless Steel) Gate valves for LGB (Lower Guide Bearing) cooling water circuit of the Generating Units of Tehri HPP (4x250MW)	3.55
2019-20	Supply, Erection, Testing and Commissioning of Dynamic Braking Assembly of Unit 1, Tehri HEP	57.07
2019-20	Hospital Building	277.31
	Total	353.16
2020-21	Procurement of Control panels of Butterfly valve in all 04 units	1.59
2020-21	Replacement of MS (Mild Steel) pipeline of Header for LGB (Lower Guide Bearing) Cooling water circuit in 01 unit	2.12
2020-21	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 01 unit	2.65
2020-21	Replacement of MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 01 unit	1.59
2020-21	Type II QRTS at Koti Colony	238.64
2020-21	Purchased of Jeep (08 Numbers)	33.94
	Total	280.54
2021-22	Replacement of MS (Mild Steel) pipeline of Header for LGB (Lower Guide Bearing) Cooling water circuit in 2nd unit	2.53
2021-22	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 2nd unit	3.54
2021-22	Replacement of MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 2nd unit	2.02
2021-22	Purchased of Jeep (05 Numbers)	20.20
	Total	28.28
2022-23	Replacement of MS (Mild Steel) pipeline of Header for LGB (Lower Guide Bearing) Cooling water circuit in 3rd unit	2.41
2022-23	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 3rd unit	3.37
2022-23	Replacement of MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 3rd unit	1.92
2022-23	Type II QRTS at Koti Colony	216.46
2022-23	Purchase of 04 Numbers Buses	38.48
2022-23	Purchased of Jeeps (06 Numbers)	23.09
	Total	285.72
2023-24	Replacement of MS (Mild Steel) pipeline of Header for LGB	2.29



Year of Claim	Asset/work	Assumed Deletion
	(Lower Guide Bearing) Cooling water circuit in 4th unit	
2023-24	Replacement of MS (Mild Steel) pipeline of Header for Stator Cooling water circuit in 4th unit	3.21
2023-24	Replacement of MS (Mild Steel) pipeline of UGB (Upper Guide Bearing) Cooling water circuit in 4th unit	1.83
2023-24	Purchased of Jeeps (06 Numbers)	21.99
	Total	29.32

Capital Cost allowed for 2019-24 tariff period

23. As stated, the closing capital cost as on 31.3.2019 is Rs.721977.82 lakh as allowed during truing up exercise for the 2014-19 tariff period. The same has been considered as the opening capital cost as on 1.4.2019. Accordingly, the capital cost considered for the purpose of tariff for the 2019-24 tariff period is as follows:

	(Rs. in lakh)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital cost	721977.82	722921.94	723274.90	723534.62	723842.89
Add: Addition during the year / period	1297.28	633.50	288.00	594.00	66.00
Less: Assumed Deletions	353.16	280.54	28.28	285.72	29.32
Closing Capital cost	722921.94	723274.90	723534.62	723842.89	723879.57
Average capital cost	722449.88	723098.42	723404.76	723688.75	723861.23

Debt-Equity Ratio

24. Regulation 18 of the 2019 Tariff Regulations provides as follows:

"18. Debt-Equity Ratio: (1) For new projects, the debt-equity ratio of 70:30 as on date of commercial operation shall be considered. If the equity actually deployed is more than 30% of the capital cost, equity in excess of 30% shall be treated as normative loan: Provided that:

- where equity actually deployed is less than 30% of the capital cost, actual equity shall be considered for determination of tariff;
- the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment;
- any grant obtained for the execution of the project shall not be considered as a part of capital structure for the purpose of debt: equity ratio."

25. The debt equity ratio of 60.70:39.30 was frozen as on the COD of the generating station by the Commission in its order dated 5.6.2014 (in Petition No. 7/RP/2013) based on substantial amount of higher equity invested by the participating

governments. The Commission has however been considering all additional capitalization after the COD as funded by debt so long as the debt equity ratio does not reach 70:30 in terms of Regulation 12 of the 2009 Tariff Regulations. As such, after consideration of all additional capitalization, after COD, as funded by debt, the current debt equity ratio works out as 64.60: 35.40 and the same is considered. The opening and closing debt and equity for the 2019-24 tariff period is as under:

Asset	As on 1.4.2019		Net Additional Capitalization during 2019-24		As on 31.3.2024	
	Amount	%	Amount	%	Amount	%
Debt	466392.82	64.60%	1901.75	100.00%	468294.57	64.69%
Equity	255585.00	35.40%	0.00	0.00%	255585.00	35.31%
Total	721977.82	100.00%	1901.75	100.00%	723879.57	100.00%

Return on Equity

26. Regulation 30 and Regulation 31 of the 2019 Tariff Regulations provides as under:

"30. Return on Equity:(1) Return on equity shall be computed in rupee terms, on the equity base determined in accordance with Regulation 18 of these regulations.

(2) Return on equity shall be computed at the base rate of 15.50% for thermal generating station, transmission system including communication system and run-of river hydro generating station, and at the base rate of 16.50% for the storage type hydro generating stations including pumped storage hydro generating stations and run-of river generating station with pondage;

Provided that return on equity in respect of additional capitalization after cut-off date beyond the original scope excluding additional capitalization due to Change in Law, shall be computed at the weighted average rate of interest on actual loan portfolio of the generating station or the transmission system;

Provided further that:

i. In case of a new project, the rate of return on equity shall be reduced by 1.00% for such period as may be decided by the Commission, if the generating station or transmission system is found to be declared under commercial operation without Commissioning of any of the Restricted Governor Mode Operation (RGMO) or Free Governor Mode Operation (FGMO), data telemetry, communication system up to load dispatch centre or protection system based on the report submitted by the respective RLDC;



ii. in case of existing generating station, as and when any of the requirements under (i) above of this Regulation are found lacking based on the report submitted by the concerned RLDC, rate of return on equity shall be reduced by 1.00% for the period for which the deficiency continues;

iii. in case of a thermal generating station, with effect from 1.4.2020:

a) rate of return on equity shall be reduced by 0.25% in case of failure to achieve the ramp rate of 1% per minute.

b) an additional rate of return on equity of 0.25% shall be allowed for every incremental ramp rate of 1% per minute achieved over and above the ramp rate of 1% per minute, subject to ceiling of additional rate of return on equity of 1.00%:

Provided that the detailed guidelines in this regard shall be issued by National Load Dispatch Centre by 30.6.2019.

31. Tax on Return on Equity:

(1) The base rate of return on equity as allowed by the Commission under Regulation 30 of these regulations shall be grossed up with the effective tax rate of the respective financial year. For this purpose, the effective tax rate shall be considered on the basis of actual tax paid in respect of the financial year in line with the provisions of the relevant Finance Acts by the concerned generating company or the transmission licensee, as the case may be. The actual tax paid on income from other businesses including deferred tax liability (i.e. income from business other than business of generation or transmission, as the case may be) shall be excluded for the calculation of effective tax rate.

(2) Rate of return on equity shall be rounded off to three decimal places and shall be computed as per the formula given below:

Rate of pre-tax return on equity = Base rate / (1-t)

Where "t" is the effective tax rate in accordance with clause (1) of this Regulation and shall be calculated at the beginning of every financial year based on the estimated profit and tax to be paid estimated in line with the provisions of the relevant Finance Act applicable for that financial year to the company on pro-rata basis by excluding the income of non-generation or non-transmission business, as the case may be, and the corresponding tax thereon. In case of generating company or transmission licensee paying Minimum Alternate Tax (MAT), "t" shall be considered as MAT rate including surcharge and cess.

Illustration-

(i) In case of a generating company or a transmission licensee paying Minimum Alternate Tax (MAT) @ 21.55% including surcharge and cess:

Rate of return on equity = $15.50 / (1 - 0.2155) = 19.758\%$

(ii) In case of a generating company or a transmission licensee paying normal corporate tax including surcharge and cess:

(a) Estimated Gross Income from generation or transmission business for FY 2019-20 is Rs. 1,000 crore;

(b) Estimated Advance Tax for the year on above is Rs.240 crore;

(c) Effective Tax Rate for the year 2019-20 = Rs.240 Crore/Rs.1000 Crore = 24%; (d)

Rate of return on equity = $15.50 / (1 - 0.24) = 20.395\%$.

(3) The generating company or the transmission licensee, as the case may be, shall true up the grosse up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2019-24 on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the transmission licensee, as the case may be. Any under-recovery or over-recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long-term customers, as the case may be, on year-to-year basis."

27. The Commission in its order dated 20.3.2017 had allowed Return on Equity (ROE) in terms of Regulation 15(3) of the 2009 Tariff Regulations, as the equity position as on COD (9.7.2007) was frozen at Rs.255585.00 lakh. The same was considered by the Commission in its order dated 2.5.2022 in Petition No. 98/GT/2020 also. Further, any subsequent additional capitalization is required to be treated as loan, so as to bring the overall debt equity ratio to 70:30. For grossing up of ROE, during the 2019-24 tariff period, the Petitioner has applied the MAT rate of 17.472% for 2019-20, and the same has been allowed, subject to truing-up. Accordingly, ROE has been worked out and allowed as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Equity(A)	255585.00	255585.00	255585.00	255585.00	255585.00
Addition due to additional capitalization(B)	0.00	0.00	0.00	0.00	0.00
Closing Equity (C) = (A + B)	255585.00	255585.00	255585.00	255585.00	255585.00
Average Equity(D) = [(A+C)/2]	255585.00	255585.00	255585.00	255585.00	255585.00
Return on Equity (Base Rate) (E)	16.500%	16.500%	16.500%	16.500%	16.500%
Tax rate for the year(F)	17.472%	17.472%	17.472%	17.472%	17.472%
Rate of Return on Equity(G)	19.993%	19.993%	19.993%	19.993%	19.993%
Return on Equity (H) = (D x G)	51099.11	51099.11	51099.11	51099.11	51099.11

28. As regards ROE for the 2019-24 tariff period, in respect of additional capitalization after cut-off date and beyond the original scope, excluding the additional

capitalization due to change in law, shall be computed at the weighted average rate of interest on loan portfolio of the generating station. This is however not applicable in the present case, as any subsequent additional capitalization has been treated as through loan funding only.

Interest on loan

29. Regulation 32 of the 2019 Tariff Regulations provides as under:

"32. Interest on loan capital:

(1) The loans arrived at in the manner indicated in Regulation 18 of these regulations shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2019 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2019 from the gross normative loan.

(3) The repayment for each of the year of the tariff period 2019-24 shall be deemed to be equal to the depreciation allowed for the corresponding year/period. In case of de-capitalization of assets, the repayment shall be adjusted by taking into account cumulative repayment on a pro rata basis and the adjustment should not exceed cumulative depreciation recovered up to the date of de-capitalization of such asset.

(4) Notwithstanding any moratorium period availed by the generating company or the transmission licensee, as the case may be, the repayment of loan shall be considered from the first year of commercial operation of the project and shall be equal to the depreciation allowed for the year or part of the year.

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio after providing appropriate accounting adjustment for interest capitalized:

Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered;

Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered.

(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.

(7) The changes to the terms and conditions of the loans shall be reflected from the date of such re-financing."

30. The salient features of computation of interest on loan are summarized as follows:

a) The gross normative loan amounting to Rs.466392.82 lakh has been

considered as on 1.4.2019.

b) Cumulative repayment amounting to Rs.420260.85 lakh as on 31.3.2019 is as considered by the Commission vide corrigendum order dated 10.5.2022 in Petition No. 98/GT/2020.

c) The repayment during the year has been considered equal to the depreciation allowed for that year.

d) Interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest on actual loan as claimed by the Petitioner. This is subject to true-up.

31. Accordingly, Interest on loan has been worked out as follows:

	(Rs. in lakh)				
	2019-20	2020-21	2021-22	2022-23	2023-24
Gross opening loan (A)	466392.82	467336.94	467689.90	467949.62	468257.89
Cumulative repayment of loan upto previous year (B)	420260.85	457678.96	465475.64	467949.62	468257.89
Net Loan Opening (C)=[(A)-(B)]	46131.97	9657.98	2214.26	0.00	0.00
Repayment during the year (D)	37622.67	7823.13	2492.11	353.77	55.40
Cumulative repayment adjustment on a/c of de-capitalization (E)	204.56	26.44	18.13	45.50	18.72
Net Repayment (F)=[(D)-(E)]	37418.11	7796.68	2473.98	308.28	36.68
Addition due to additional capital expenditure (G)	944.12	352.96	259.72	308.28	36.68
Net Loan Closing (H)= (C+G-F)	9657.98	2214.26	0.00	0.00	0.00
Average Loan(I)=[(C+H)/2]	27894.98	5936.12	1107.13	0.00	0.00
Weighted Average Rate of Interest of loan (J)	9.290%	9.285%	9.271%	9.250%	9.250%
Interest on Loan (K)=(I*J)	2591.37	551.14	102.64	0.00	0.00

Depreciation

32. Regulation 33 of the 2019 tariff Regulations provides as under:

"33. Depreciation:

(1) Depreciation shall be computed from the date of commercial operation of a generating station or unit thereof or a transmission system or element thereof including communication system. In case of the tariff of all the units of a generating station or all elements of a transmission system including communication system for which a single tariff needs to be determined, the depreciation shall be computed from the effective date of commercial operation of the generating station or the transmission system taking into consideration the depreciation of individual units:

Provided that effective date of commercial operation shall be worked out by considering the actual date of commercial operation and installed capacity of all the units of the generating station or capital cost of all elements of the transmission system, for which single tariff needs to be determined.

(2) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission. In case of multiple units of a generating station or multiple elements of a transmission system, weighted average life for the generating station of the transmission system shall be applied. Depreciation shall be chargeable from the first year of commercial operation. In case of commercial operation of the asset for part of the year, depreciation shall be charged on pro rata basis.

(3) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset:

Provided that the salvage value for IT equipment and software shall be considered as NIL and 100% value of the assets shall be considered depreciable;

Provided further that in case of hydro generating stations, the salvage value shall be as provided in the agreement, if any, signed by the developers with the State Government for development of the generating station:

Provided also that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciated value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff.

Provided also that any depreciation disallowed on account of lower availability of the generating station or unit or transmission system as the case may be, shall not be allowed to be recovered at a later stage during the useful life or the extended life.

(4) Land other than the land held under lease and the land for reservoir in case of hydro generating station shall not be a depreciable asset and its cost shall be excluded from the capital cost while computing depreciable value of the asset.

(5) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-I to these regulations for the assets of the generating station and transmission system:

Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from the effective date of commercial operation of the station shall be spread over the balance useful life of the assets.

(6) In case of the existing projects, the balance depreciable value as on 1.4.2019 shall be worked out by deducting the cumulative depreciation as admitted by the Commission up to 31.3.2019 from the gross depreciable value of the assets.

(7) The generating company or the transmission licensee, as the case may be, shall submit the details of proposed capital expenditure five years before the completion of useful life of the project along with justification and proposed life extension. The Commission based on prudence check of such submissions shall approve the depreciation on capital expenditure.

(8) In case of de-capitalization of assets in respect of generating station or unit thereof or transmission system or element thereof, the cumulative depreciation shall be adjusted by taking into account the depreciation recovered in tariff by the de-capitalized asset during its useful services."

33. Cumulative depreciation amounting to Rs.398832.92 lakh as on 31.3.2019, as allowed while truing up tariff for the 2014-19 tariff period, has been considered for the purpose of tariff. In terms of the 2014 Tariff Regulations, the useful life of the hydro generating station is 35 years. The, expired life of the generating station till 31.3.2019 is 11.73 years and the balance useful life of the generating station, as on 31.3.2019, is 23.27 years. However, the 2019 Tariff Regulations stipulates the useful life of the hydro generating station as 40 years. Accordingly, the balance useful life of the generating station as on 1.4.2019 has been considered at 28.27 years, in line with the 2019 Tariff Regulations. It is to be noted that the COD of the generating station is 9.7.2007. Since the generating station has completed 12 years of commercial operation during the year 2019-20. As such, to calculate depreciation in the 2019-24 tariff period, the depreciable value has been spread over the balance useful life of the generating station. Accordingly, depreciation has been worked out and allowed as under:

	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Gross block (A)	721977.82	722921.94	723274.90	723534.62	723842.89
Net Additional capital expenditure during 2019-24 (B)	944.12	352.96	259.72	308.28	36.68
Closing gross block (C)=(A+B)	722921.94	723274.90	723534.62	723842.89	723879.57
Average gross block (D)=[(A+C)/2]	722449.88	723098.42	723404.76	723688.75	723861.23
Value of Freehold land	1315.04	1315.04	1315.04	1315.04	1315.04
Depreciable Value (E)= [(D-value of freehold land)*90%]	649021.36	649605.05	649880.75	650136.35	650291.58
Remaining Depreciable Value at the beginning of the year (F)=(E-Cumulative Depreciation at 'L' at the end of previous year)	250188.44	213354.02	205833.04	198272.14	190627.41
Rate of Depreciation (G)*	5.208%	Spread Over			
Balance useful Life (H)	28.27	27.27	26.27	25.27	24.27
Depreciation (I)= (D*G) (2019-20) and (F/H) (2020-24)	37622.67	7823.13	7834.63	7845.46	7853.73
Cumulative Depreciation at the end of the year (J)=(I+	436455.58	444074.15	451882.34	459709.66	467517.89

	2019-20	2020-21	2021-22	2022-23	2023-24
Cumulative Depreciation at 'L' at the end of previous year)					
Less: Depreciation adjustment on account of de-capitalization (K)	204.56	26.44	18.13	45.50	18.72
Cumulative Depreciation at the end of the year** (L)=(J-K)	436251.03	444047.71	451864.20	459664.16	467499.17

*After completion of life of 12 years in 2019-20, the remaining depreciation value has been spread over the balance useful life of the assets from the year 2020-21 onwards.

**Cumulative Depreciation as on 31.3.2019 is Rs.398832.92 lakh

O&M Expenses

34. Regulation 35(2)(a) of the 2019 Tariff Regulations provides for O&M expenses for this generating station as under:

"34(3) Following operations and maintenance expense norms shall be applicable for hydro generating stations which have been operational for three or more years as on 1.4.2019:

(Rs. in Lakh)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
THDC Stage I	27788.87	29113.44	30501.14	31955.00	33478.15

Note: The impact in respect of revision of minimum wage and GST, if any, will be considered at the time of determination of tariff."

35. The Petitioner has claimed total O&M expenses as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Normative O&M expenses Regulation 35(2)(a) of the 2019 Tariff Regulations (a)	27788.87	29113.44	30501.14	31955	33478.15
Impact of pay revision of THDC staff (b)	4637.00	5008.00	5409.00	5842.00	6309.00
Security Expenses	2527.31	2729.49	2947.85	3183.68	3438.37
Total O&M Expenses claimed (a+b)	34953.18	36850.93	38857.99	40980.68	43225.52

36. The Respondent TPDDL has submitted that the Petitioner has claimed O&M expenses in excess of the normative O&M expenses specified by the Commission as per the 2019 Tariff Regulations and the same may not be allowed. The Respondent BRPL has submitted that the Commission may take into consideration the excess margin allowed to hydro generating stations, while allowing any recovery of additional

charges, in excess of allowed annual fixed charges. It has further submitted that the Petitioners claim for recovery on account of pay revision in O&M expenses, is in excess of allowed O&M norms and may not be allowed on the basis of projections.

37. In response to the above, the Petitioner has clarified the following:

- a) The legitimate expenditures incurred by the Petitioner on account of wage revision of employees and Security expenses (CISF) have to be serviced as the same have not been factored in the norms.
- b) Pay revision and allowances, Security expenses, GST etc. are mandatory expenditures and are necessary input to determine the cost of electricity, in terms of Section 61(d) of the Electricity Act, 2003. As such, these expenses may be allowed, as otherwise, it would result in under recovery of cost of electricity. As regards Security expenses, the same belongs to salary of CISF personnel which is permissible under the 2019 Tariff Regulations.

38. We have considered the matter. The Petitioner has claimed normative O&M expenses in accordance with Regulation 35(2)(a) of the 2019 Tariff Regulations. In view of this, the claim of the Petitioner is allowed. However, the additional O&M expenses claimed due to impact of pay revision and security expenses, are dealt with in the following paragraphs.

Additional O&M expenses

Impact of pay revision of THDC staff

39. The Petitioner has claimed additional O&M expenses on account of the impact of pay revision of THDC staff as under:

<i>(Rs. in lakh)</i>				
2019-20	2020-21	2021-22	2022-23	2023-24
4637.00	5008.00	5409.00	5842.00	6309.00

40. The Petitioner has claimed amount of Rs.4637.00 lakh in 2019-20 as additional O&M expenses based on the impact of pay revision of THDC staff in 2018-19. The

Petitioner has submitted that the actuarial assumption, for future salary increases @8% has been considered to the Pay revision impact in 2018-19 in order to arrive at projected impact of Pay revision for the 2019-24 tariff period. It is pertinent to mention that the Commission vide its order dated 23.11.2021 in Petition No.347/MP/2020 (filed by the Petitioner seeking recovery of impact of wage/pay revision for the 2017-19 tariff period for the generating station) had allowed an amount of Rs.4077.00 lakh (Rs.1579.00 lakh + Rs.228.00 lakh+ Rs.2270.00 lakh) on account of impact of pay revision of Executives, supervisors and workmen of THDC respectively during 2018-19. As such, the impact of wage revision in 2019-20 (after escalating @4.77% of the Rs.4077.00 lakh allowed during 2018-19 in order dated 23.11.2021) works out to Rs.4271.47 lakh, which is lower than the claim of the Petitioner for 2019-20 and the same is allowed. The amount of Rs.4271.47 lakh allowed in 2019-20 is thereafter escalated @4.77% per annum for the period 2020-24 and the same is allowed as additional O&M expenses due to impact of pay revision of THDC staff as under:

(Rs. in lakh)				
2019-20	2020-21	2021-22	2022-23	2023-24
4271.47	4475.22	4688.69	4912.34	5146.66

Security Expenses

41. Regulation 35(2) (d) of the 2019 Tariff Regulations provides as under:

"The Security Expenses and Capital Spares for hydro generating stations shall be allowed separately after prudence check.

Provided further that the generating station shall submit the assessment of the security requirement and estimated expenses, the details of year-wise actual capital spares consumed at the time of truing-up of tariff with appropriate justification."

42. The Petitioner has claimed Security expenses as part of O&M expenses in terms of Regulation 35(2)(d) of the 2019 Tariff Regulations as under:

(Rs. in lakh)				
2019-20	2020-21	2021-22	2022-23	2023-24
2527.31	2729.49	2947.85	3183.68	3438.37

43. The Petitioner has claimed Security expenses (on projected basis) for the 2019-24 tariff period, considering an assumption of 8% to the impact of the actual security expenses incurred in 2018-19. It is pertinent to mention that the Commission vide its order dated 23.11.2021 in Petition No. 347/MP/2020 had submitted that an amount of Rs.2340.10 lakh was allowed as actual security expenses for 2018-19. Accordingly, the security expenses for 2019-20 (after escalating @4.77% of Rs. 2340.10 lakh for 2018-19 allowed in order dated 23.11.2021) works out to Rs.2451.72 lakh, which is lower than the claim of the Petitioner for 2019-20 and the same is allowed. Thereafter, the amount of Rs.2451.72 lakh as allowed in 2019-20 is escalated @4.77% per annum for the period 2020-24 and is allowed on projection basis as additional O&M expenses towards Security expenses as under:

(Rs. in lakh)				
2019-20	2020-21	2021-22	2022-23	2023-24
2451.72	2568.67	2691.19	2819.56	2954.06

44. It is noticed that the Petitioner has filed Review Petition No. 28/RP/2021 challenging the Commission's order dated 23.11.2021 in Petition No. 347/MP/2020, on the ground of non-consideration of the impact of wage revision of employee, GST and Minimum wages and Security expenses (CISF) for the period from 1.1.2016 to 31.3.2019. The said review petition is pending for final disposal. In view of this, the security expenses allowed as above is subject to the final decision of the Commission in Review Petition No. 28/RP/2021.

Capital Spares, impact due to Minimum Wages and GST

45. As regard Capital spares, additional impact on account of Minimum Wages and GST, the Petitioner has submitted that the actual amount will be submitted at the time of truing-up of tariff of tariff. In view of this, the allowable capital spares, impact on account of revision of minimum wage and GST shall be considered at the time of truing-up of tariff.

46. Based on the above, the O&M expenses allowed for the generating station for the 2019-24 tariff period is summarized below:

	<i>(Rs. in lakh)</i>				
	2019-20	2020-21	2021-22	2022-23	2023-24
Normative O&M expenses Regulation 35(2)(a) of the 2019 Tariff Regulations (a)	27788.87	29113.44	30501.14	31955.00	33478.15
Impact of pay revision of THDC staff (b)	4271.47	4475.22	4688.69	4912.34	5146.66
Total O&M Expenses allowed (a+b)	32060.34	33588.66	35189.83	36867.34	38624.81
Security Expenses allowed separately	2451.72	2568.67	2691.19	2819.56	2954.06

Interest on working capital

47. Sub-section (c) of clause (1) of Regulation 34 of the 2019 Tariff Regulations provides as follows:

*"34. Interest on Working Capital: (1) The working capital shall cover:
(c) For Hydro generating station (Including Pumped Storage Hydro Generating Station) and transmission system:
(i) Receivables equivalent to 45 days of annual fixed cost;
(ii) Maintenance spares @ 15% of operation and maintenance expense including security expenses; and
(iii) Operation and maintenance expenses including security expenses for one month"*

48. As regards the rate of interest on working capital, Clause (3) of Regulation 34 of the 2019 Tariff Regulations provides as follows:

"34(3) Rate of interest on working capital shall be on normative basis and shall be

considered as the bank rate as on 1.4.2014 or as on 1st April of the year during the tariff period 2019-24 in which the generating station or a unit thereof or the transmission system including communication system or element thereof, as the case may be, is declared under commercial operation, whichever is later." Provided that in case of triung-up, the rate of interest on working capital shall be considered at bank rate as on 1st April of each of the financial year during the tariff period 2019-24."

Working capital for Maintenance Spares

49. Maintenance spares have been worked out on the basis of 15% of O&M Expenses as follows:

<i>(Rs. in lakh)</i>				
2019-20	2020-21	2021-22	2022-23	2023-24
5176.81	5423.60	5682.15	5953.04	6236.83

Working capital for Receivables

50. Receivable component of the working capital has been worked out on the basis of 45 days of fixed cost as follows:

<i>(Rs. in lakh)</i>				
2019-20	2020-21	2021-22	2022-23	2023-24
15824.06	12074.58	12221.35	12440.97	12649.00

Working capital for O&M Expenses

51. O&M expenses including security expenses for one (1) month, for the purpose of working capital is as follows:

<i>(Rs. in lakh)</i>				
2019-20	2020-21	2021-22	2022-23	2023-24
2876.01	3013.11	3156.75	3307.24	3464.91

Interest on working Capital

52. In accordance with Regulation 34(3) of the 2019 Tariff Regulations, the rate of interest on working capital considered on projection basis, for the 2019-24 tariff period is 12.05% (i.e. 1-year SBI MCLR of 8.55% as on 1.4.2019 + 350 basis points). As the tariff of the generating station for 2019-24 tariff period is being determined during the

year 2021-22, the SBI MCLR as on 1.4.2020 (7.75%) and as on 1.4.2021(7.00%) is also available which is lower in comparison of the same as on 1.4.2019 (8.55%). Since the rate of interest on working capital is subject to revision at the time of truing-up of tariff of tariff based on the bank rate as on 1st April of each financial year, we find it prudent to allow the rate of interest as on 1.4.2020 and 1.4.2021, for the subsequent financial years. Accordingly, the rate of interest for the year 2019-20 is 12.05%, 2020-21 is 11.25% and for the subsequent years the rate of interest of 10.50% has been considered (i.e. 1year SBI MCLR of 7.75% as on 1.4.2020 + 350 basis points and 1year SBI MCLR of 7.00% as on 1.4.2021 + 350 basis points).

53. Accordingly, Interest on working capital is allowed as follows:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
O & M expenses	2876.01	3013.11	3156.75	3307.24	3464.91
Maintenance Spares	5176.81	5423.60	5682.15	5953.04	6236.83
Receivables	15824.06	12074.58	12221.35	12440.97	12649.00
Total Working Capital	23876.88	20511.29	21060.25	21701.25	22350.73
Rate of Interest	12.05%	11.25%	10.50%	10.50%	10.50%
Total Interest on Working capital	2877.16	2307.52	2211.33	2278.63	2346.83

Annual Fixed Charges

54. Based on the above, the annual fixed charges approved for the generating station for the 2019-24 tariff period are summarized below:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Depreciation	37622.67	7823.13	7834.63	7845.46	7853.73
Interest on Loan	2591.37	551.14	102.64	0.00	0.00
Return on Equity	51099.11	51099.11	51099.11	51099.11	51099.11
Interest on Working Capital	2877.16	2307.52	2211.33	2278.63	2346.83
O&M Expenses	32060.34	33588.66	35189.83	36867.34	38624.81
Security Expenses	2451.72	2568.67	2691.19	2819.56	2954.06
Total	128702.37	97938.22	99128.73	100910.10	102878.53

Normative Annual Plant Availability Factor (NAPAF)

55. Clause (4) of Regulation 50(A) of the 2019 Tariff Regulations provides for the Normative Annual Plant Availability Factor (NAPAF) for hydro generating stations already in operation. The Petitioner has claimed the NAPAF of 76.55% in 2019-20 and thereafter at 77% each for the period 2020-24. The Respondent UPPCL, Respondent, MPPMCL and Respondent, TPDDL have submitted that the Petitioner's claim for NAPAF is not as per Regulation 50(A) of the 2019 Tariff Regulations. In response, the Petitioner has submitted that a typographical error had occurred in Form-II and the NAPAF of the generating station for the 2019-24 tariff period may be read as 80% in terms of Regulation-50(A) of the 2019 Tariff Regulations. In view of this, the NAPAF of 80% has been considered for the generating station, as per Regulation 50(A) of the 2019 Tariff Regulations.

Design Energy

56. The Commission vide corrigendum order dated 10.5.2022 in Petition No. 98/GT/2020 had approved the annual Design Energy (DE) of 2797 Million units (MU) for the 2014-19 tariff period for the generating station. The same has been claimed by the Petitioner for the 2019-24 tariff period. Accordingly, the DE of 2797 Mus have been considered for this generating station for 2019-24 tariff period as per month-wise details below:

Month		Design Energy (MU)
April	I	64.77
	II	65.54
	III	73.71
May	I	82.21
	II	72
	III	80.92
June	I	70.97

Month		Design Energy (MU)
	ii	70.07
	iii	21.86
July	i	23.95
	ii	25.23
	iii	40.35
August	i	123.83
	ii	129.50
	iii	186.18
September	i	89.51
	ii	94.82
	iii	56.25
October	i	65.48
	ii	54.79
	iii	42.68
November	i	54.87
	ii	55.91
	iii	57.70
December	i	92.75
	ii	94.6
	iii	103.11
January	i	96.33
	ii	99.08
	iii	108.97
February	i	102.54
	ii	81.36
	iii	68.12
March	i	84.04
	ii	82.31
	iii	80.26
Total		2797

Application Fee and Publication Expenses

57. The Petitioner has sought the reimbursement of tariff filing fees and the expenses incurred towards publication of notices for application of tariff for the 2019-24 tariff period. The Petitioner has, submitted that reimbursement towards filing fees and publication expenses are in accordance in terms of the Regulation 70(1) of the 2019 Tariff Regulations. In view of the above, the Petitioner shall be entitled for reimbursement of the filing fees and publication expenses in connection with the present petition, directly from the beneficiaries, on pro-rata basis, in accordance with



Regulation 70(1) of the 2019 Tariff Regulations.

Summary

58. The summary of the annual fixed charges claimed by the Petitioner and the annual fixed charges allowed in this order (on projection basis) for the 2019-24 tariff period, for the generating station is summarized below:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Annual fixed charges claimed	130040.79	99629.02	101295.40	102963.99	105090.57
Annual fixed charges allowed	128702.37	97938.22	99128.73	100910.10	102878.53

59. Annexure-I given hereunder form part of this order

60. Petition No.97/GT/2020 is disposed of in terms of the above.

Sd/-
(Pravas Kumar Singh)
Member

Sd/-
(I. S. Jha)
Member

Sd/-
(P. K. Pujari)
Chairperson

Annexure I

Weighted Average Rate of Depreciation for the 2019-24 tariff period

Sl. No.	Name of assets	Depreciation Rate	2019-20	
			Gross Block as on 01.04.2019	Depreciation Amount
1	LAND	3.34%		-
(A)	Free Hold	0.00%	1315.04	-
(B)	Lease Hold	3.34%	-	-
2	BUILDING	3.34%		-
(A)	RESIDENTIAL BUILDING	3.34%	4997.19	168.91
(B)	NON RESIDENTIAL BUILDING	3.34%	4756.46	158.87
(C)	TEMPORARY BUILDING (other than temporary structure)	3.34%	600.20	20.05
3	ROAD & BRIDGES	3.34%	2123.48	70.92
4	CONSTRUCTION PLANT AND MACHINERY	5.28%	1027.10	54.23
5	GENERATING PLANT AND MACHINERY	5.28%		-
(A)	MAIN GENERATING PLANT AND MACHINERY	5.28%	171656.50	9063.46
(B)	SWITCH GEAR INCLUDING CABLE CONNECTIONS	5.28%	1747.90	92.29
6	HYDRAULIC WORKS	5.28%		-
(A)	DAM BARRAGE & SPILLWAYS	5.28%	392651.24	20731.99
(B)	UNCLASSIFIED LAND	3.34%	160554.40	5362.52
(C)	Less: - IRRIGATION COMPONENT	3.34%	-144133.80	-4814.07
(D)	TUNNELS, SURGE TANKS, PENSTOCKS & OTHER HYDRAULIC WORKS EXCL. PSP ESSENTIAL WORKS	5.28%	116975.06	6176.28
7	SELF PROPELLED VEHICLES	9.50%	1434.70	136.30
8	FURNITURE AND FIXTURE	6.33%	501.24	31.73
9	WATER SUPPLY, DRAINAGE AND SEWERAGE	5.28%	751.85	39.70
10	ASSETS NOT OWNED BY THE COMPANY	5.28%	2323.83	122.70
11	MISCELLANEOUS ASSETS / EQUIPMENTS	6.33%	3849.30	243.66
12	SUBSTATION EQUIPMENT	5.28%	654.99	34.58
13	INTERNAL DISTRIBUTION LINES	5.28%	242.70	12.81
	Total		724029.40	37704.92
	Weighted Average Rate of Depreciation			5.208%



CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Review Petition No. 47/RP/2018
In Petition No. 117/GT/2018

Coram:
Shri P.K. Pujari, Chairperson
Dr. M. K. Iyer, Member

Date of Hearing: 7.3.2019
Date of Order: 4.6.2019

In the matter of:

Review of the order dated 09.10.2018 passed by the Hon'ble Commission in the matter of Approval of Generation Tariff of Koteshwar Hydro Electric Project (4x100 MW) for the period 01.04.2014 to 31.3.2019.

And

In the matter of

THDC India Limited,
(A Joint Venture of Govt. of India & Govt. of U.P.),
Pragatipuram, Bypass Road,
Rishikesh -110003 (Uttarakhand)Petitioner

Versus

1. Punjab State Power Corporation Limited
The Mall, Patiala-147 001
2. Haryana Power Utilities (DHBVNL & UHBVNL)
Shakti Bhawan,
Sector-VI, Panchkula,
Haryana-134109
3. Uttar Pradesh Power Corporation Limited
Shakti Bhawan,
14 Ashok Marg, Lucknow-226001,



Order in RPN.47/RP/2018 in PN.117/GT/2018

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मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

4. BSES Rajdhani Power Ltd
BSES Bhawan, Nehru Place,
New Delhi- 110019
5. BSES Yamuna Power Ltd
Shakti Kiran Building, Karkardooma, Delhi- 110092
6. Tata Power Delhi Distribution Ltd
33 kV Substation, Hudson Line, Kingsway Camp, Delhi-110009
7. Engineering Department
Chandigarh Administration, 1st Floor,
UT Secretariat, Sector 9-D, Chandigarh-160009
8. Uttrakhand Power Corporation Ltd.,
Urja Bhawan, Kanwali Road,
Dehradun -248 001
9. Himachal Pradesh State Electricity Board,
Vidyut Bhawan, Kumar House Complex Building II,
Shimla-171004
10. Jaipur Vidyut Vitran Nigam Ltd
Vidyut Bhawan, Janpath,
Joytinagar, Jaipur- 302005
11. Ajmer Vidyut Vitran Nigam Ltd
Old Power House, Hathi Bhata,
Jaipur Road, Ajmer- 305001
12. Jodhpur Vidyut Vitran Nigam Ltd
New Power House,
Industrial Area, Jodhpur-342003
13. Power Development Department,
Govt. of Jammu and Kashmir,
Civil Secretariat, Jammu- 180001Respondents

Parties present:

For Petitioner: Shri M.G. Ramachandran, Advocate, THDCIL
Ms. Anushree Bardhan, Advocate, THDCIL
Shri Mukesh Kumar Verma, THDCIL
Shri S. M. Siddiqui, THDC

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Order in RPN.47/RP/2018 in PN.117/GT/2018

मुकुंश कुमर वर्मा / M.K. VERMA
अपर महासंचालक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

For Respondent: Shri R.B. Sharma, Advocate, BRPL
Shri Mohit Mudgal, Advocate, BRPL
Shri Naveen Chnadra, BRPL
Shri Varun Shankar, Advocate, TPDDL
Shri Abhishek Upadhyay, Advocate, TPDDL

ORDER

The Petitioner, THDC India Ltd. has filed this Review Petition against the Commission's order dated 9.10.2018 in Petition No. 117/GT/2018, wherein the Commission had determined the tariff of Koteshwar Hydroelectric Power Project (4 x 100 MW) for the period from 1.4.2014 (COD of Unit -I) to 31.3.2019 in terms of the CERC (Terms and Conditions of Tariff) Regulations, 2014, (hereinafter referred to as the 2014 Tariff Regulations)

2. Aggrieved by the said order dated 9.10.2018, the Petitioner has sought review on the ground that there are errors apparent on the face of record on the following:

- (i) *Non-consideration of additional capital expenditure funded through internal resources of the company towards the equity component.*
- (ii) *Non-consideration of the actual income tax rate while computing the return of equity component.*

3. By interim order dated 30.1.2019, the Commission admitted the Review Petition on the above issues and notice was issued to the Respondents with directions to complete pleadings in the matter. No Reply has been filed by the Respondents.

4. Thereafter, the matter was heard on 7.3.2019 and the Commission, after hearing the Petitioner reserved its order in the Petition. Based on the submissions of

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Order in RPN.47/RP/2018 in PN.117/GT/2018


मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

the parties and the documents available on record, we proceed to examine the reliefs prayed for by the Petitioner as stated in the subsequent paragraphs.

(I) Non-consideration of additional capital expenditure funded through internal resources of the company towards the equity component.

5. The petitioner has submitted that for the purpose of computation of the equity component of the total capital cost, the Commission has proceeded to consider additional capitalization at the debt equity ratio of 70:30. Thus the Commission has held that out of the Rs 4482.47 lakhs for the FY 2014 -15, Rs. 6124.87 lakhs for the FY 2015 -16 and Rs. 649.51 lakhs for the FY 2016 -17 towards additional capitalization; 30% of the said amount namely Rs 1318.21 lakhs for the FY 2014 - 15, Rs 1834.08 lakhs for the FY 2015 -16 and Rs. 191.40 lakhs for the FY 2016 -17 is the equity component.

6. The petitioner further submitted that the additional capitalization incurred by the THDC is the capital cost within the original scope of work to be undertaken. Accordingly, such capital cost should be considered together with the capital cost as on the date of the COD and the over-all debt equity ratio of 70:30 should be worked out with reference to such overall cost i.e equity after the capital work undertaken does not exceed 30%. Such capital cost incurred after the date of the COD could have been incurred even before the date of the COD except that it would not have been in public interest to defer the COD till the incurring of all the capital cost (within the original scope of work). Accordingly, the COD had been declared even prior to the incurring of such cost in public interest and in the interest of consumer at large.

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Order in RPN.47/RP/2018 in PN.117/GT/2018


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Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

In view of the above, it will be appropriate that the Commission allows the additional capitalization through equity so long as the aggregate of additional capitalization funded through equity and capital cost as on the COD to the extent funded through equity doesn't exceed the normative 30%.

Analysis and decision

7. We have considered the submission of the petitioner. The Commission has already rejected higher debt equity ratio after COD of the present station during the last tariff period (2009-14) in its order dated 16.4.2019 in review petition no. 41/RP/2018 in petition no. 165/GT/2017 as follows:

14. We have considered the submission of the petitioner. According to Regulation 12 (3) of 2009 Tariff Regulations, the debt equity ratio of 70:30 shall be applied for the purpose of additional capitalization. The Commission has consistently followed this while handling add cap. Accordingly, we do not find any error apparent on the face of record. Hence, the review on this ground is rejected.

8. In line with the above and according to Regulation 19 (5) of 2014 Tariff Regulations, the debt equity ratio of 70:30 shall be applied for the purpose of additional capitalization. Accordingly, we do not find any error apparent on the face of record. Hence, the review on this ground is rejected.

(II) Non-Consideration of the actual income tax rate while computing the return of equity component.

9. The Petitioner submits in the Petition No. 117/GT/2018, THDC had claimed the actual tax rate of 20.9605%, 21.3416% and 21.3416%, for the FY 2014-15, 2015-16 and 2016-17 respectively. However, at para 31 of the order while computing the return on equity, this Commission has taken the MAT rate of 20.961%

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Order in RPN.47/RP/2018 in PN.117/GT/2018


मुकुंदा कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

for the all the financial years upto 2018-19.

10. During the relevant period namely FY 2014-15, 2015-16 and 2016-17, THDC had been subjected to actual tax at the rate of 20.9605%, 21.3416% and 21.3416% respectively and not the tax rate of 20.961%.

Analysis and decision

11. Effective tax rate of income tax shall be considered at the time of truing up of the petition as per prevailing practice of the Commission.

12. However, in view of the revision of the capital cost as on 31.3.2014 vide order dated 16.4.2019 in review petition no. 41/RP/2018 in petition no.165/GT/2017, the tariff of the generating station determined by order in petition no. 117/GT/2018 dated 9.10.2018 stands revised as stated in the subsequent paragraphs.

Return on Equity

13. Return on Equity allowed in para 31 of order dated 9.10.2018 is revised as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Notional Equity	58695.66	60013.87	61847.95	62039.35	62096.69
Addition due to Additional Capitalization	1318.21	1834.08	191.40	57.35	114.00
Closing Equity	60013.87	61847.95	62039.35	62096.69	62210.69
Average Equity	59354.76	60930.91	61943.65	62068.02	62153.69
Return on Equity (Base Rate)	16.500%	16.500%	16.500%	16.500%	16.500%
Tax rate for the period	20.961%	20.961%	20.961%	20.961%	20.961%
Rate of Return on Equity	20.876%	20.876%	20.876%	20.876%	20.876%
Return on Equity	12,390.90	12,719.94	12,931.36	12,957.32	12,975.21



Interest on loan

14. Interest on loan worked out and allowed in para 35 of order dated 9.10.2018 is revised as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Gross Normative Loan	203412.06	206487.88	210767.39	211214.00	211347.81
Cumulative Repayment	28634.90	41212.58	54038.57	67017.31	80013.10
Net Loan-Opening	174777.16	165275.30	156728.83	144196.69	131334.70
Repayment during the year	12577.68	12825.98	12978.75	12995.79	13006.01
Addition due to Additional Capitalization	3075.82	4279.51	446.61	133.81	266.00
Net Loan-Closing	165275.30	156728.83	144196.69	131334.70	118594.69
Average Loan	170026.23	161002.06	150462.76	137765.70	124964.70
Weighted Average Rate of Interest	12.3995%	12.2835%	12.1468%	9.5785%	9.2909%
Interest on Loan	21082.40	19776.69	18276.41	13195.89	11610.35

Depreciation

15. Depreciation allowed in para 37 of order dated 9.10.2018 is also revised as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Gross Block	262240.26	266634.29	272747.88	273385.89	273577.04
Additional capital expenditure during the period	4394.03	6113.59	638.01	191.15	380.00
Closing gross block	266634.29	272747.88	273385.89	273577.04	273957.04
Average gross block	264437.28	269691.09	273066.89	273481.47	273767.04
Rate of Depreciation	4.756%	4.756%	4.753%	4.752%	4.751%
Depreciable Value	237577.94	242306.37	245344.59	245717.71	245974.73
Remaining Depreciable Value	208943.04	201107.45	191321.93	178719.12	165980.35
Depreciation	12577.68	12825.98	12978.75	12995.79	13006.01

O & M Expenses

16. O & M Expenses worked out and allowed in para 41 of order dated 9.10.2018 is revised as under:



Order in RPN.47/RP/2018 in PN.117/GT/2018

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मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
O & M Expenses	5932.00	6325.88	6745.92	7193.85	7671.52

Interest on Working Capital

17. Consequent on the above, the Interest on Working Capital allowed in para 44 of order dated 9.10.2018 is revised as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Maintenance Spares	889.80	948.88	1011.89	1079.08	1150.73
O & M expenses	494.33	527.16	562.16	599.49	639.29
Receivables	8895.11	8840.20	8720.36	7940.23	7758.69
Total	10279.25	10316.24	10294.41	9,618.80	9,548.72
Rate of IWC	13.50%	13.50%	13.50%	13.50%	13.50%
Interest on Working Capital	1387.70	1392.69	1389.75	1298.54	1289.08

18. Based on the above discussions, the annual fixed charges as approved in para 45 of the order dated 9.10.2018 stands revised as under:

	(₹ in lakh)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	12390.90	12719.94	12931.36	12957.32	12975.21
Interest on Loan	21082.40	19776.69	18276.41	13195.89	11610.35
Depreciation	12577.68	12825.98	12978.75	12995.79	13006.01
Interest on Working Capital	1387.70	1392.69	1389.75	1298.54	1289.08
O & M Expenses	5932.00	6325.88	6745.92	7193.85	7671.52
Total	53370.68	53041.18	52322.18	47641.39	46552.16

19. Petition No. 47/RP/2018 is disposed of in terms of the above.

Sd/-
(Dr. M. K. Iyer)
Member

Sd/-
(P.K.Pujari)
Chairperson



Order in RPN.47/RP/2018 in PN.117/GT/2018

Page 8


मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

BEFORE THE HON'BLE CENTRAL ELECTRICITY
REGULATORY COMMISSION, NEW DELHI
PETITION NO. OF 2019

IN THE MATTER OF

Approval of Generation Tariff of Koteswar Hydroelectric Project
(KHEP) (4x100MW) for the period 01.04.2019 to 31.03.2024.

IN THE MATTER OF

THDC INDIA LIMITED

- PETITIONER

Versus

Punjab State Power Corporation Ltd &Ors

- Respondent

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1



मुकेश कुमार वर्मा / M.K. VERMA
अन्य महाप्रबंधक (वणिज्यिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश


मुकेश कुमार वर्मा / M.K. VERMA
अन्य महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

3247

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THDC India Limited



(Mukesh Kumar Verma)

Dy.General Manager (Commercial)

THDC INDIA LIMITED

RISHIKESH

Place :Rishikesh

Date: 23/10/2019



मुकेश कुमार वर्मा / M.K. Verma

उप महाप्रबंधक (वणिज्यिक)

Dy. General Manager (Commercial)

THDC India Limited, Rishikesh

टीएचडीसी इंडिया लिमिटेड, अरिक्श



मुकेश कुमार वर्मा / M.K. VERMA
उप महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, अरिक्श
THDC India Limited, Rishikesh



टीएचडीसी इंडिया लिमिटेड THDC INDIA LIMITED

(भारत सरकार एवं उ.प्र.सरकार का संयुक्त उपक्रम)
(A Joint venture of Govt. of India & Govt. of UP)
CIN : U45203UR1988GOI009822



पत्रांक:टीएचडीसी/ऋषि/वाणि./सी-04/03/18-75

दि.: 23 /10/2019

सेवा में,
सचिव,
केंद्रीय विद्युत नियामक आयोग
तृतीय एवं चतुर्थ तल, चन्द्रलोक भवन
36, जनपथ, नई दिल्ली-110001

Subject: Petition for determination of tariff of Koteshwar HEP (400MW) for the period 2014-19,

Sir,

Kindly find enclosed herewith Tariff Petition along with its three copies for determination of tariff of Koteshwar HEP (400MW) for the period 01.04.2019 to 31.03.2024 on account of Additional capital d expenditure.

"सादर"

टीएचडीसी इण्डिया लिमिटेड की ओर

भवदीय

मुकेश कुमार वर्मा

उप महाप्रबंधक (वाणिज्यिक)

वितरण:सलग्न सूचीनुसार

मुकेश कुमार वर्मा / M.K. Verma
उप महा प्रबंधक (वाणिज्यिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

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प्रधान कार्यालय : गंगा भवन, प्रगतिपुरम, बाईपास रोड, ऋषिकेश- 249201
Corporate Office : GANGA BHAWAN, PRAGATIPURAM, BYPASS ROAD, RISHIKESH - 249201
देशीय कार्यालय : भगिरथी भवन (शीर्ष तल), भगिरथीपुरम, तेहरि गढ़वाल 249001
Regd. Office: Bhagirathi Bhawan, (Top Terrace), Bhagirathipuram, Tehri Garhwal-249 001
दूरभाष: 0135-2479463, Telex: 0135-2439463, Website Address: www.thdc.gov.in
(-हिन्दी की सहायता के साथ, धक से 24 घंटे की अति सुविधा के साथ है।)

मुकेश कुमार वर्मा / M.K. VERMA
उप महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Distribution List :

1. Chairman & Managing Director,
Punjab State Power Corporation Limited,
The Mall,
Patiala – 147001 (Punjab)
2. The Chairman,
Haryana Power Utilities (DHBVNL & UHBVNL),
Shakti Bhawan, Sector 6,
Panchkula – 134 109 (Haryana)
3. Chairman & Managing Director,
Uttar Pradesh Power Corporation Limited,
Shakti Bhawan, 14 Ashok Marg,
Lucknow – 226001 (UP)
4. Chief Executive Officer,
BSES Rajdhani Power Ltd.,
BSES Bhawan, Nehru Place,
Behind Nehru Place Bus Terminal,
New Delhi-110019
5. Chief Executive Officer,
BSES Yamuna Power Ltd.,
3rd Floor, Shakti Kiran Building,
Karkardooma, Near Court,
New Delhi-110092
6. Chief Executive Officer,
TATA Power Delhi Distribution Limited, (TPDDL)
33KV, Grid Sub-Station Building,
Hudson Lines, Kingsway Camp,
New Delhi-110009




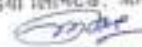
मुकुंश कुनर वरु / M.K. Verma
अडु वलु वरुवक (कनुवलरुवक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ःरुवलरुवक



मुकुंश कुनर वरु / M.K. VERMA
अडु वलु वरुवक (कनुवलरुवक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ःरुवलरुवक
THDC India Limited, Rishikesh

7. Secretary (Engineering),
Engineering Deptt.,
Chandigarh Administration,
1st Floor, UT Secretariat, Sector 9-D
Chandigarh-160009
8. Managing Director,
Uttarakhand Power Corporation Ltd.,
Urja Bhawan, Kanwali Road,
Dehradun-248001 (UK)
9. The Chairman ,
HPSEB Limited,
Vidyut Bhawan,
Shimla-171004 (HP)
10. The Managing Director ,
Jaipur Vidyut Vitran Nigam Ltd.,
Vidyut Bhawan,
Janpath, Jyotinagar,
Jaipur-302005 (Rajasthan)
11. The Managing Director .
Ajmer Vidyut Vitran Nigam Ltd.,
Old Power House,
Hatthi Bhatta, Jaipur road,
Ajmer-305001 (Rajasthan)
12. The Managing Director .
Jodhpur Vidyut Vitran Nigam Ltd.,
New Power House, Industrial Area
Jodhpur-342003 (Rajasthan)


मुकेश कुमार वर्मा / M.K. Verma
अपर महाप्रबंधक (वाणिज्यिक)
Dy. General Manager (Commercial)
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टीएचडीसी इंडिया लिमिटेड, ऋषिकेश


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Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

13. Principal Secretary (Power),
Power Development Department (PDD),
Govt. of J&K, Civil Secretariat,
Jammu -180001 (J&K)
14. The Managing Director ,
Rajasthan Urja Vikas Nigam Limited
Vidyut Bhawan, Jiyoti Nagar,
Jaipur- 302005 (Rajasthan)
15. The Chief General Manager (Commercial)
Madhya Pradesh Power Management Company Limited (MPPMCL)
3rd Floor, Block No. 11
Shakti Bhawan, Rampur
Jabalpur- 482008 (MP)
16. The Managing Director,
Jammu and Kashmir State Power Trading Company Limited,
PDD Complex, Bemina
Srinagar -190010 (Jammu & Kashmir)



मुकेश कुमार वर्मा / M.K. Verma
उप महा प्रबंधक (वाणिज्यिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टी.एच.डी.सी. इंडिया लिमिटेड, ऋषिकेश

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मुकेश कुमार वर्मा / M.K. VERMA
उप महा प्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टी.एच.डी.सी. इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh



टीएचडीसी इंडिया लिमिटेड THDC INDIA LIMITED

(भारत सरकार एवं उ.प्र.सरकार का संयुक्त उपक्रम)
(A Joint venture of Govt. of India & Govt. of UP)
CIN : U45203UR1988GOI009822



पत्रांक:टीएचडीसी/ऋषि/वाणि./सी-04/03/1858

दि.: 23/10/2019

सेवा में,
सचिव,
केंद्रीय विद्युत नियामक आयोग
तृतीय एवं चतुर्थ तल, चन्द्रलोक भवन
36, जनपथ , नई दिल्ली-110001

Subject: Letter of authorization for signing of Tariff Petition of Koteshwar HEP (400MW) for the period 2019-24.

Sir,

With reference to above subject it is to inform you that Sh. Mukesh Kumar Verma, Dy. General Manager (Commercial), THDC India Limited is authorized to sign the Petition for determination of tariff of Koteshwar HEP (400MW) for the period of 01.04.2019 to 31.03.2024 in terms of the Tariff Regulation,2019 with due approval of the Competent Authority.

"सधन्यवाद"

भवदीय

(ए के पोरवाल)

महाप्रबंधक (वाणिज्यिक)

मुकेश कुमार वर्मा / M.K. Verma

उप महा प्रबंधक (वाणिज्यिक)

Dy. General Manager (Commercial)

THDC India Limited, Rishikesh

टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

प्रधान कार्यालय : गंगा भवन, प्रगतिपुरम, बाईपास रोड, ऋषिकेश - 249201

Corporate Office : GANGA BHAWAN, PRAGATI PURAM, BYPASS ROAD, RISHIKESH - 249201

पंजीकृत कार्यालय : भगिरीथी भवन (टॉप टैरस), भगिरीथीपुरम, तेहरि गढ़वाल-249001

Regd. Office: Bhagirathi Bhawan, (Top Terrace), Bhagirathipuram, Tehri Garhwal-249 001

दूरभाष 0135 2439463; टेलीफैक्स 0135-2439463; वेबसाईट: www.thdc.gov.in

("इन्डिया की सार्वजनिक कंपनी, जहां का 25% हिस्सा नती अंतर्गत नियंत्रित है")

मुकेश कुमार वर्मा / M.K. VERMA

उप महाप्रबंधक (वाणिज्यिक)

Addl. General Manager (Commercial)

टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

THDC India Limited, Rishikesh



सत्यमेव जयते

INDIA NON JUDICIAL
Government of Uttarakhand

e-Stamp

Certificate No. : IN-UK41920948630835R
 Certificate issued Date : 01-Oct-2019 12:22 PM
 Account Reference : NONACC (SV)/ uk1207304/ RISHIKESH/ UK-DH
 Unique Doc. Reference : SUBIN-UKUK120730486207684952691R
 Purchased by : THDC INDIA LTD RISHIKESH
 Description of Document : Article 5 Agreement or Memorandum of an agreement
 Property Description : -
 Consideration Price (Rs.) : 0
 (Zero)
 First Party : THDC INDIA LTD RISHIKESH
 Second Party : NA
 Stamp Duty Paid By : THDC INDIA LTD RISHIKESH
 Stamp Duty Amount(Rs.) : 10
 (Ten only)



Smt. S. Bisht
 Stamp Vendor
 Court Compound Rishikesh

-----Please write or type below this line-----

**BEFORE THE HON'BLE CENTRAL ELECTRICITY
 REGULATORY COMMISSION, NEW DELHI**
 PETITION NO. OF 2019

IN THE MATTER OF

Approval of Generation Tariff of Koteshwar Hydro Electric Project
 (KHEP) (4x100MW) for the period 01.04.2019 to 31.03.2024.

Statutory Alert:

1. The authenticity of this Stamp Certificate should be verified at www.stamptang.com. Any person available on the website renders it invalid.
2. The price of checking the legitimacy is on the behalf of the customer.
3. In case of any discrepancy please inform the Competent Authority.

ॐ

मुकेश कुमार वर्मा / M.K. Verma
 अपर महाप्रबंधक (वाणिज्यिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

354

AND

IN THE MATTER OF

Petition under Sections 62, 64 and 79(1) (a) of the Electricity Act, 2003 read with Chapter-V of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999 and in terms of the Tariff Regulations, 2019 notified by the Hon'ble Commission.

AND

IN THE MATTER OF

THDC India Limited

(A Joint Venture of Govt. of India & Govt. of U.P.)

Pragatipuram, Bypass Road,

Rishikesh-249 201 (Uttarakhand).....

Petitioner

Versus

Chairman & Managing Director,

Punjab State Power Corporation Limited,

The Mall,

Patiala -147 001 (Punjab) and

others....Respondents



मुकेश कुमार वर्मा / M.K. Verma
उप महा प्रबंधक (वणिज्यिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश



मुकेश कुमार वर्मा / M.K. VERMA
उप महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

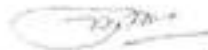
AFFIDAVIT VERIFYING THE PETITION

I, MUKESH KUMAR VERMA S/O Late Shri Ram Krishna Verma, aged about 54 years, working as Dy. General Manager (Commercial) in THDC India Limited at Rishikesh, the Petitioner in the above matter, do solemnly affirm and state as follows that:

1. I am working as Dy. General Manager (Commercial) in THDC India Limited and am well acquainted with the facts of the above matter.
2. The statements made in the Petition herein for approval of tariff for the period 2019-24 are based on documents/ records available with the petitioner maintained in the ordinary course of business and believed by me to be true.

Solemnly affirmed at Rishikesh on the day of 2019 that the contents of the above affidavit are true to the best of my knowledge and belief and nothing material has been concealed there from.

Deponent



(Mukesh Kumar Verma)

(Authorised Signatory)




मुकेश कुमार वर्मा / M.K. Verma
 अपर महा प्रबंधक (वाणिज्यिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी लिमिटेड, ऋषिकेश



मुकेश कुमार वर्मा / M.K. VERMA
 अपर महा प्रबंधक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

KOTESHWAR HYDRO ELECTRIC GENERATING PROJECT (4X100 MW)

Sl.No.	Particulars	Yes/No/NA	Page No.
Procedural			
1.	Whether the petition is posted on website? (a) If yes, details submitted	YES	111
2.	Whether a copy of the petition is served on all the beneficiaries / respondents (a) If yes, whether proof of service has been filed	YES	113-118
3.	Whether notice of tariff petition published in newspapers in terms of the CERC Regulations. If yes, whether the details of the publication has been submitted	NO	-
Capital Cost			
4.	Whether unit-wise break-up of capital cost submitted	NA	-
5.	Whether Board Approval of Capital Cost /Revised Capital Cost submitted	NA	-
6.	Whether report of DIA on the vetting of capital cost submitted	NA	-
7.	Whether approval of capital cost/RCE by competent authority (MOP/CCEA/CEA) submitted	NA	-
8.	Whether break-up of common facilities in respective units in the original project estimate submitted	NA	-
9.	Whether Audited Financial Statement as on 31 st March of each year of the tariff period with all schedules as on COD of the units submitted	NA	-
10.	Whether the details of liabilities discharged and un-discharged as on COD of each unit as well as on 31 st March of subsequent years of tariff period submitted	NO	-
11.	Whether the details of party-wise and asset-wise un-discharged and discharged liabilities during each year, if any, submitted	NO	-
12.	Whether the details of duty drawback/exemption availed, if any, submitted	NA	-
13.	Whether details of Infirm power as on COD submitted	NA	-
14.	Whether details of Local Area Development Expenses (LADA) along with related government notification, if any, submitted	NA	-
Time Overrun			
16.	Whether time overrun is involved in the commercial operation of the generating station. (a) If yes, the reasons/justification for time overrun, if submitted (b) Whether documents in support of time overrun is enclosed	NA	-
17.	Whether report of the Standing Committee appointed by GOI with respect to time and cost over-run enclosed	NA	-
18.	Whether the DIA report on time and cost over-run submitted	NA	-
Interest During Construction (IDC)			
19.	Detailed calculation of FERV claimed, if submitted	NA	-
20.	Whether soft copy in formula based Excel Sheet for calculation for IDC (including normative IDC), financing charges as on COD with date of drawl, date of repayment, rate of interest, etc submitted	NA	-
21.	Whether procedure and calculation of apportionment of unit wise IDC submitted	NA	-


 मुकेश कुमार वर्मा / M.K. Verma
 अवर महासंचालक (वाणिज्यिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश


मुकेश कुमार वर्मा / M.K. VERMA
 अवर महासंचालक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

Return on Equity (ROE)			
22.	Whether the details of the actual deployment of loan and equity submitted	YES	34,76
23.	Whether income tax holiday u/s 80 IA of the I.T. Act is available to the project/station, if yes, whether details thereof submitted	YES/NO	-
Additional Capital Expenditure			
24.	Whether Form-9 pertaining to additional capitalisation after COD is complete in all respects including: (i) Justification for incurring projected additional capital expenditure (ii) Provision of regulation under which claimed (iii) De-capitalization value of old asset in case assets claimed under replacement (iv) Claims that do not include expenditure on minor assets and tools and tackles (v) Approval of additional capital expenditure by Board of Directors of Petitioner (vi) Documentary evidence like test results carried out by Independent Agency /OEM or Technical Committee in case of claims under Regulation 14(3)(vii) and (viii) for efficient operation	YES YES YES YES NO NO	50-63
25.	Whether additional capital expenditure is within the original scope of work and if so details given?	NA	-
26.	Whether additional capital expenditure claimed is within or beyond the cut-off date. If so, whether relevant provisions of the Regulations mentioned	YES	50-63
27.	Whether relaxation in cut-off date claimed. If so, whether detailed reasons/justifications submitted	NO	-
Interest on Loan			
28.	Whether loan agreement submitted	NA	-
29.	Whether documents relating to interest rate reset from the first drawl submitted	YES	48
30.	Whether any penalty for shortfall amount of loan paid, if so, details thereof submitted	NO	-
31.	Details of prepayment of loan, if any, submitted	NO	-
32.	Whether calculation of IOL as per Form 13 for each year submitted	YES	75
33.	Whether quarter-wise schedule with regard to loan and revision thereof submitted	NO	-
34.	Whether there are any commitment charges? If so, reasons thereof submitted?	NA	-
35.	Whether any penal rate of interest for default in repayment of loan is made. If yes, reasons thereof submitted?	NO	-
36.	Whether details of calculation of normative loan submitted	YES	76
Depreciation			
37.	Whether justification for claiming the working capital margin as per Form 5A submitted	NA	-
38.	Whether calculation of rate of depreciation for each year as per Form 11 submitted	YES	69-73
39.	Whether calculation of depreciation for each year as per Form 12 submitted	YES	74

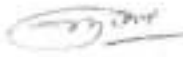
मुकेश कुमार वर्मा / M.K. VERMA
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THDC India Limited, Rishikesh

12

मुकेश कुमार वर्मा / M.K. Verma
उप महा संचालक (व्यावसायिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

Interest on Working Capital		
40.	Whether details of component- wise IWC as per Form 13B submitted	YES 77
General		
41.	Whether editable soft copy of all Forms and calculations submitted	YES 112
42.	Whether cost audit report for the last three financial years submitted	NA -
43.	Whether DPR submitted	NA -
44.	Whether liability flow statement as per Form 16 submitted	YES 83
45.	Whether relaxation for NAPAF and Design Energy claimed. If so, whether reasons/justification along with documentary submitted	NA -
O&M Expenses		
46.	Whether Income Tax liability and deferred tax liability is computed as per amended Tariff Regulation, 2019.	NO -
47.	Whether O&M Expenses claimed as per Regulations, if not, whether relaxation claimed	YES 35.87
48.	In case relaxation claimed, whether details submitted	NA -

Note: Petitions in WS format and detailed calculations in Excel format shall be submitted in CD/Floppy Disk


 मुकेश कुमार वर्मा / M.K. Verma
 अपर महाप्रबंधक (व्यापारिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश


 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

**BEFORE THE HON'BLE CENTRAL ELECTRICITY
REGULATORY COMMISSION,
NEW DELHI
PETITION NO. OF 2019**

IN THE MATTER OF:

Approval of Generation Tariff of Koteswar Hydroelectric Project (KHEP) (4x100MW) for the period 01.04.2019 to 31.03.2024 in terms of the Tariff Regulations, 2019.

AND

IN THE MATTER OF:

THDC India Limited

(A Joint Venture of Govt. of India & Govt. of U.P.)

Pragatipuram, Bypass Road,

Rishikesh-249 201 (Uttarakhand)

-Petitioner

Versus

1. Chairman & Managing Director,
Punjab State Power Corporation Limited,
The Mall,
Patiala – 147001 (Punjab)
2. Chairman,
Haryana Power Utilities (DHBVNL & UHBVNL),
Shakti Bhawan, Sector 6,
Panchkula – 134 109 (Haryana)



मुकेश कुमार वर्मा / M.K. Verma
उप महा प्रबन्धक (वाणिज्यिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

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मुकेश कुमार वर्मा / M.K. VERMA
उप महा प्रबन्धक (वाणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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3. Chairman & Managing Director,
Uttar Pradesh Power Corporation Limited,
Shakti Bhawan, 14 Ashok Marg,
Lucknow - 226001 (UP)
4. Chief Executive Officer,
BSES Rajdhani Power Ltd.,
BSES Bhawan, Nehru Place,
Behind Nehru Place Bus Terminal,
New Delhi-110019
5. Chief Executive Officer,
BSES Yamuna Power Ltd.,
3rd Floor, Shakti Kiran Building,
Karkardooma, Near Court,
New Delhi-110092
6. Chief Executive Officer,
TATA Power Delhi Distribution Limited,
33KV, Grid Sub-Station Building,
Hudson Lines, Kingsway Camp,
Delhi-110009
7. Secretary (Engineering),
Engineering Deptt.,
Chandigarh Administration,
1st Floor, UT Secretariat,
Sector 9-D,
Chandigarh-160009


मुकेश कुमार वर्मा / M.K. Verma
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THDC India Limited, Rishikesh

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8. Managing Director,
Uttarakhand Power Corporation Ltd.,
Urja Bhawan, Kanwali Road,
Dehradun-248001 (UK)
9. Chairman ,
HPSEB Ltd.,
VidyutBhawan,
Shimla-171004 (HP)
10. The Managing Director .
Jaipur Vidyut Vitran Nigam Ltd.,
Vidyut Bhawan,
Janpath, Jyotinagar, Jaipur-302005 (Rajasthan)
11. The Managing Director ,
Ajmer Vidyut Vitran Nigam Ltd.,
Old Power House,
Hatthi Bhatta, Jaipur road, Ajmer-305001 (Rajasthan)
12. The Managing Director .
Jodhpur Vidyut Vitran Nigam Ltd.,
New Power House, Industrial Area
Jodhpur-342003 (Rajasthan)
13. Principal Secretary (Power),
Power Development Department (PDD),
Govt. of J&K, Civil Secretariat,
Jammu -180001 (J&K)

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Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh


14. Chief General Manager (Commercial),
MPPMCL, 3rd Floor, Block No. 11
Shakti Bhawan, Rampur
Jabalpur-482008 (MP)
15. The Managing Director,
Rajasthan Urja Vikas Nigam Limited,
Vidyut Bhawan, Jyoti Nagar,
Jaipur - 302005 (Rajasthan)
16. The Managing Director,
Jammu and Kashmir State Power Trading Company Limited,
PDD Complex, Bemina,
Srinagar - 190010 (Jammu & Kashmir)

- Respondents

The petitioner respectfully submits as under:

1. The petitioner herein, THDC India Limited (earlier known as Tehri Hydro Development Corporation. Ltd.) is a company incorporated under the Companies Act, 1956 with its registered office at Bhagirathi Bhawan (Top Terrace), Bhagirathi Puram, Tehri Garhwal -249001 (Uttarakhand).
2. The petitioner is a Joint Venture Company of the Government of India and the Government of Uttar Pradesh, with the Government of India holding the majority and controlling share in the petitioner.


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3. The petitioner is a generating company owned and controlled by the Government of India within the meaning of Section 79(1) (a) of the Electricity Act, 2003 read with Section 2(31) of the Electricity Act, 2003.
4. The tariff for generation and sale of electricity by the petitioner company to distribution licensees is, accordingly, regulated by the Hon'ble Commission in terms of Section 79(1) (a) read with Sections 61, 62 and other applicable provisions of the Electricity Act, 2003.
5. The Koteshwar Hydroelectric Project (400 MW) is a part of Tehri Hydro Power Complex, which comprises of Tehri HPP Stage-I (1000 MW), Tehri Pumped Storage Plant (1000 MW) and downstream power station i.e. Koteshwar Hydroelectric Project (400 MW) in Tehri Garhwal in the State of Uttarakhand. Thus, the entire Tehri Power Complex has an aggregate capacity of 2400 MW. The Tehri HPP Stage-I (1000 MW) has already been commissioned and Tehri Pumped Storage Plant (1000 MW) is under construction.
6. The petitioner has commissioned the Koteshwar Hydroelectric Project (400 MW) in Tehri Garhwal in the State of Uttarakhand. The four units of Koteshwar Hydroelectric Project (400 MW) were put under commercial operation w.e.f. 01.04.2011 (Unit-I), 26.10.2011 (Unit-II), 13.02.2012 (Unit-III) and 01.04.2012 (Unit-IV) respectively. Koteshwar reservoir will also function as pre-requisite

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lower reservoir for Tehri PSP (1000 MW) and re-regulate the water releases from Tehri reservoir for irrigation purpose.

7. The Hon'ble Commission has determined the tariff of Koteshwar HEP (400 MW) for the tariff periods 01.04.2011 to 31.03.2014 vide its order dated 05.09.2018 in petition No.165/GT/2017 in accordance with the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2009 and subsequent amendments thereof.
8. Petitioner had filed review petition no.41/RP/2018 dated 09/10/2018 on the following issues:
 1. Operation & Maintenance Expenses
 2. Non consideration of additional capital expenditure funded through internal resources of the company after commercial operations towards the equity component.
 3. Computational error in the total interest during construction
9. The Hon'ble Commission vide order dated 16/04/2019 has rectified the IDC and rejected the claim of the Petitioner towards Operation & Maintenance Expenses and Non consideration of additional capital expenditure funded through internal recourses of the company after commercial operations towards the equity component.
10. The Hon'ble Commission has determined the tariff of Koteshwar HEP (400 MW) for the tariff period 01.04.2014 to 31.03.2019 vide its Order dated 09.10.2018 in petition No.117/GT/2018 in accordance with the Central Electricity Regulatory Commission (Terms and

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Conditions of Tariff) Regulations, 2014 and subsequent amendments thereof.

11. Petitioner had filed review petition no.47/RP/2018 on 21/11/2018 on the following issues:
 1. Non consideration of additional capital expenditure funded through internal recourses of the company after commercial operations towards the equity component.”
12. The Hon`ble Commission vide Order dated 04/06/2019 has rejected the claim of the Petitioner towards non consideration of additional capital expenditure funded through internal recourses of the company after commercial operations towards the equity component. Moreover, there were computational errors in Return on Equity, Interest on Loan, AFC etc. which were communicated to Hon`ble Commission vide letter No.THDC/RKSH/COMML/C-04/03/799, Dtd.04/07/2019.
13. Petitioner has filed Appeal No. 236 of 2019 before Appellate Tribunal for Electricity on 31.05.2019 against the Order dated 16/04/2019 in Review Petition No. 41/RP/2018 in Petition No. 165/GT/2017. The Appeal is pending before the Appellate Tribunal.
14. Petitioner has filed Appeal being DFR No. 2215 of 2019, before Appellate Tribunal for Electricity on 23.07.2019 against the Orderdated09.102018 in Petition No. 117/GT/2018.The Appeal is pending before the Appellate Tribunal.


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15. Petitioner has stated Contingent liability & Interest thereon as Rs. 131545.55 Lakhs as on 31.03.2019.
16. Petitioner states that the Truing up petition for the period 2014-19 has been filed before Hon'ble CERC on 16.10.2019.
17. Petitioner states that a Miscellaneous Petition for the period 2014-19 for Claiming Impact of Pay Revision, Minimum Wages and impact of GST & Security expense shall be filed separately.
18. Petitioner states that the actuarial assumption for future salary increase @8% has been considered to the impact of Pay revision of 2018-19 to arrive at projected impact of Pay revision for the period from 01.04.2019 to 31.03.2024.
19. The present petition is being filed for determination of tariff for the period 2019-24 of Koteshwar HEP (400 MW) considering the actual capital expenditure incurred upto 31.03.2019 and the project additional capitalization for the FYs 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24.
20. The Petitioner has claimed additional capital expenditure on certain heads like Works at Power House Building, Roads, Culverts & Bridges, Drilling Grouting works and stabilization of left & right bank etc. under Regulation 76 - 'Power to Relax' and Regulation 77- 'Power to difficulty' of CERC (Terms and Conditions of Tariff) Regulation 2019.


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21. The power to remove difficulties and power to relax are well known methods of the legislative drafting. The basis for retaining such power is that it is not possible to envisage all situations and more particularly the implications of a general regulation notified for all persons as to how the same would affect in a peculiar circumstances concerning a particular generating station as in the present case. This is the purpose for which there is a power to exempt or power to relax. In this regard the basis of the power to exempt and power to relax have been considered by the Hon'ble Supreme Court in the following cases:

- a) Premium Granites & Anr.-v-State of Tamil Nadu & Ors
(1994) 2 SCC 691:

"48. After considering the facts and circumstances of the case and giving our careful consideration to the arguments advanced by the learned Counsels for the respective parties, it appears to us that the MMRD Act was enacted by the Parliament under Entry 34 List 1 of the 7th Schedule to the Constitution. The aforesaid Entry enables the Central Government to regulate mines and mineral development in public interest by making such declaration and the Parliament, has, in fact, made such declaration by Section 2 of the MMRD Act. In respect of minor minerals, the Parliament by the said MMRD Act has left the powers of regulating minor minerals to the State Governments under Section 15 of the MMRD Act. Different State Governments have exercised such power under Section 15 of the MMRD Act and State of Tamil Nadu has enacted in 1959 the Mineral Concession Rules. There is no dispute that the MMRD Act and the rules framed thereunder either by the Central Government or by the State Government are for mineral development subserving the cause of public interest. It cannot also be disputed that mineral development is not a vague expression and the MMRD Act and the rules framed under it, clearly furnish the scope and purport of the word "mineral development". It has been very reasonably contended that scientific exploitation of minerals without waste is undoubtedly a part of mineral development as envisaged by the MMRD Act and the rules framed



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thereunder. The expression "public interest" finds place in the Constitution and in many enactments which have since been noted and considered by this Court in various decisions. The said expression is, therefore, a word of definite concept. There is also force in the contention of the appellants that the guidelines need not be expressly found in the impugned provisions but such guidelines can be gathered from the setting of the Act and the rules framed thereunder. Such contention gets support from the decisions of this Court in P.J. Irani (supra), K. Kandaswamy Chettiar (supra), Jalan Trading Co. (supra), Workmen of Meenakshi Mills Ltd. (supra).

49. The power of relaxation under Rule 39 of Mineral Concession Rules is to be exercised for "mineral development" and "in public interest" after recording reasons for such exercise of power. In our view, it has been rightly contended by the learned Counsel in support of the validity of the Rule 39, that the exercise of power under the said Rule 39 cannot be made arbitrarily, capriciously and on subjective satisfaction of the concerned authority but the same is to be exercised within the parameters of "mineral development" and "in public interest" which as aforesaid, are not vague and indefinite concepts. Such exercise of power must satisfy the reasonableness of state action before a court of law if any challenge of improper action in exercise of the said power under Rule 39 in a given case is made. It has been held by the Constitution Bench of this Court in Meenakshi Mill's case (supra) that if a speaking order is required to be passed on objective consideration, such provision is not vitiated on the ground of absence of a provision for appeal or review because the remedy available by way of judicial review is by itself an adequate safeguard against improper and arbitrary exercise of power. It has also been held by this Court in the said decision that requirement of giving reasons for exercise of the power by itself excludes chances of arbitrariness.

50. The observation made in the majority decision in Delhi Transport Corporation's case (supra) as referred to hereinbefore should be appreciated with reference to the facts and circumstances of a case and the true import of a provision under which a discretionary power is to be exercised. While no exception can be made to the



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observation of this Court in the said decision that "It would be both unwise and impolitic to leave any aspect of its life to be governed by discretion when it can conveniently and easily be covered by the rule of law". It should also be borne in mind that it is not always feasible and practical to lay down such exhaustive written guidelines which can cover all contingencies. It has, therefore, become necessary to make provisions for exercise of discretion in appropriate cases by giving broad guidelines and indicating the parameters within which such power is to be exercised. In various decisions referred to hereinbefore, this Court has upheld such exercise of discretion if the same does not appear to be wholly uncontrolled, uncanalised and without any objective basis.

51. "Public interest" is a paramount consideration in the MMRD Act itself and the rules framed thereunder cannot but subserve 'public interest' in furthering the cause of mineral development. We are, therefore, unable to hold that Rule 39 is per se obnoxious and having contained unbridled, unguided and uncanalised discretionary power offends Article 14 of the Constitution."

b) Hindustan Paper Corporation Limited v. Government of Kerala (1986) 3 SCC 398:

"9. ... In almost all the statutes by which the fiscal or economic interests of the State are regulated, provision for granting exemption in appropriate cases would have necessarily to be there and the power to grant exemption is invariably conferred on the Government concerned. The Legislature which is burdened with heavy legislative and other types of work is not able to find time to consider in detail the hardships and difficulties that are likely to result by the enforcement of the statute concerned. It has, therefore, now become a well-recognised and constitutionally accepted legislative practice to incorporate provisions conferring the power of exemption on the Government in such statutes. Such exemptions cannot ordinarily be granted secretly. A notification would have to be issued and published in the Gazette and in the ordinary course it would be subject to the scrutiny by the Legislature. The power can be exercised only in the public interest as

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provided by the Section itself. The validity of provisions conferring the power of exemption has been consistently upheld by this Court in a number of decisions commencing with the State of Bombay and *Anr. v. F.N. Babara* [1951]2SCR682."

c. Hindustan Steels Ltd v. A.K. Roy, (1969) 3 SCC 513:

"14. The question, however, still is whether the Tribunal was, in the circumstances of the case, justified in directing reinstatement. It is true that some of the decisions of this Court have laid down that where the discharge or dismissal of a workman is not legal or justified, the relief which would ordinarily follow be reinstatement. The Tribunal, however, has the discretion to award compensation instead of reinstatement if the circumstances of a particular case are unusual or exceptional so as to make reinstatement inexpedient or improper. The Tribunal has, therefore, to exercise its discretion judicially and in accordance with well-recognised principles in that regard and has to examine carefully the circumstances of each case and decide whether such a case is one of those exceptions to the general rule. If the Tribunal were to exercise its discretion in disregard of such circumstances or the principles laid down by this Court it would be a case either of no exercise of discretion or of one not legally exercised. In either case the High Court in exercise of its writ jurisdiction can interfere and cannot be content by simply saying that since the Tribunal has exercised its discretion it will not examine the circumstances of the case to ascertain whether or not such exercise was properly and in accordance with the well-settled principles made. If the High Court were to do so, it would be a refusal on its part to exercise jurisdiction.

In the present case, there could be no dispute that the company, in accordance with its practice, called for a verification report about the concerned workman. The report was made by the police after investigation and on that being adverse, the company's security officer recommended to the company that it was not in the interests of the company to retain the workman's services. There can be no doubt that the company terminated the service of the workman only because it felt that it was not desirable for reasons of security to continue the workman in its services. This is clear from the fact that it was otherwise not

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interested in terminating the workman's service and had in fact insisted that the workman should bind himself to serve it at least for five years. The termination of service was not on account of victimisation or unfair labour practice as was clearly found by the Tribunal. It is, therefore, abundantly clear that the company passed the impugned order of termination of service on account of the said adverse report, the recommendation of its own Security Officer and on being satisfied that it would not be in the company's interests to continue him in its service.

.....

 16. On a consideration of all the circumstances, the present case, in our view, was one such case. The Tribunal exercised its discretion mechanically without weighing the circumstances of the case. That was no exercise of discretion at all. There is ample authority to the effect that if a statutory tribunal exercises its discretion on the basis of irrelevant considerations or without regard to relevant considerations, certiorari may properly issue to quash its order. [See S.A. de Smith, *Judicial Review of Administrative Action*, (2nd Edn.) (324-325)]. One such relevant considerations, the disregard of which would render its order amenable to interference, would be the well-settled principles laid down in decisions binding on the tribunal to whom the discretion is entrusted. The refusal by the High Court to interfere was equally mechanical and amounted to refusal to exercise its jurisdiction. Its order, therefore, becomes liable to interference."

22. The present petition is as per proviso of Regulation 10, 26, 35(2), 76, 77 and other Applicable Regulations of CERC (Terms and Conditions of Tariff) Regulation 2019.
23. The present petition is being filed along with the tariff filing forms 1 to 19 as prescribed in the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019.


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Tariff Forms for the period 2019-24 has been certified by Statutory Auditors based on projected Additional Capital Expenditure.

24. The details of projected additional capital expenditure for the FY's 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 considered in this petition have been given in Form-9A.
25. The Petitioner states that Govt. of Uttarakhand issued Notification No. 32/XXXVI(3)/2013/67(1)/2012 dated:28th January 2012 for Uttarakhand water tax on Electricity Generation Act on non consumptive use of water for electricity generation & Notification No.342 /XXXVI(3)/2015/79(1)/2014, Dated:03rd January 2015 of Green Energy Cess. the Petitioner has filed writ petition before Hon'ble High Court of Uttarakhand challenging both these Taxes. The writ Petition no.WPMS No. 187 of 2016 and WPMS No. 469 of 2016 is pending before the Hon'ble High Court of Uttarakhand.
26. Petitioner states that the Memorandum of Understanding (MoU) for Security requirement (CISF) and the estimated Security expenses for the period from 01.04.2019 to 31.03.2024 are Annexed as Annexure - I.
27. Petitioner states that the revised amount of depreciation as per footnote at Page No. 135 Appendix I of Depreciation Schedule of Regulation 2019 shall be submitted subsequently/at the time of truing up.

Note- Appendix I of Regulation,2019

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"Where life of the particular asset is less than useful life of the project, the useful life of such particular asset shall be considered as per the provisions of the Companies Act, 2013 and subsequent thereto".

28. The Annual Fixed Charges in respect of Koteshwar HEP (400 MW) for the period 01.04.2019 to 31.03.2024 based on the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 work out to Rs. 57009.63 Lakh, Rs 56947.28 Lakh, Rs. 56791.99 Lakh, Rs. 56677.94 Lakh, & Rs.56566.59 Lakh as per the details given in Form-I.
29. The tariff proposals made in this petition are exclusive of any Statutory taxes, levies, Duties, cess, Environmental cess, Water tax, Green energy cess or any other kind of imposition(s) whatsoever imposed/charged by any Government (Central/State) and/or any other local bodies/authorities/ regulatory authorities in relation to generation of electricity including auxiliary consumption or any other types of consumption including water, transmission of power, environmental protection, sale or on supply of power/energy, and/or in respect of any of its installations associated with Generating Stations and/or on transmission system. The amount of such taxes / duties / cess / levies etc. payable by the petitioner to the authorities concerned in any month on account of the said taxes / duties / cess / levies etc. as referred to above is required to be borne and additionally be paid by the respondents to the petitioner and the same may be permitted to be charged in the monthly bills raised by the petitioner on the respondents in proportion to Annual Capacity Charges payable by the respondents.

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 मुकेश कुमार वर्मा / M.K. Verma
 अपर महाप्रबंधक (वणिज्यिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी लिमिटेड, ऋषिकेश


 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (वणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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30. It is prayed that the AFC as per Form-1 for the financial year 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 may kindly be allowed to be paid by the beneficiaries.
31. The Tariff filing forms have been filled based on the audited accounts as on 31.03.2019, which have been duly audited by the Statutory Auditors of the Petitioner.
32. The Hon'ble Commission may be pleased to direct the respondents to make the payments including other charges to the petitioner for the bills raised by the petitioner for supply of power/energy to them from Koteshwar HEP (400 MW) in accordance with the terms and conditions notified by the Hon'ble Commission.
33. The Application fee for Determination of Tariff has been paid for FY 2019-20 by the petitioner in accordance with notification no. L-1/106/2012-CERC dated 30th March, 2012. Further annual fee shall be paid by 30th April of subsequent FY. The Application fee for Determination of Tariff may be allowed to be recovered by the petitioner from the respondents.
34. The expenditure incurred towards the publication of notice, for making the application for tariff in the newspapers in petition no. 47/GT/2015 as per CERC order no. L-7/25(7)/2004-CERC dated 29th July, 2004, may be allowed to be recovered by the petitioner from the respondents as per their allocation of power from Koteshwar HEP (400 MW).


 मुकेश कुमार वर्मा / M.K. Verma
 अपर महाप्रबंधक (वणिज्यिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी लिमिटेड, ऋषिकेश

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 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (वणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

35. The petitioner craves the leave of the Hon'ble Commission to submit additional submission/documents in support and also craves the leave of the Hon'ble Commission to make oral submissions in this regard.
36. The following documents are annexed to this petition:
1. Form No.1 to Form No.19 as per CERC Regulations, 2019 and amendment thereof.
 2. Memorandum of Understanding for security requirement
 3. Security expenses & Impact of pay revision



मुकेश कुमार वर्मा / M.K. Verma
 अपर महाप्रबंधक (वाणिज्यिक)
 Dy. General Manager (Commercial)
 THDC India Limited, Rishikesh
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश



मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

PRAAYER

37. The Tariff of Koteswar Hydroelectric Project (400 MW) may be determined for the period 2019-24, taking account of the submissions made herein above and in the forms and the annexure filed herewith permitting the petitioner to recover Annual Fixed Cost of Rs. 57009.63 Lakh, Rs 56947.28 Lakh, Rs. 56791.99 Lakh, Rs... 56677.94 Lakh, & Rs.56566.59 Lakh for the Financial Year 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 respectively, variable charges, taxes, levies and other charges, costs and expenses and reimbursements as more fully stated in the petition.
1. The Hon'ble Commission may pass such further order or orders as may deemed appropriate in the case.

For THDC India Limited.



(Mukesh Kumar Verma)

Dy. General Manager (Commercial)

Place: Rishikesh

DATE: 23/10/2019



मुकेश कुमार वर्मा / M.K. Verma
अपर महासंचालक (वणिज्यिक)
Dy. General Manager (Commercial)
THDC India Limited, Rishikesh
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

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मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

ANNEXURE-8

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Email- watertaxhydeluk@gmail.com

Telephone- 0135-2531970,

सेवा में,

✓ अध्यक्ष एवं प्रबन्ध निदेशक
टी0एच0डी0सी0 इण्डिया लिमिटेड
गंगा भवन, प्रगति पुरम्, बाईपास रोड,
ऋषिकेश।

30/04/18
निदेशक (चुनाव) / वि.टी.
10.4.18

पत्रांक:- 108/उ0ज0सं0प्र0नि0आ0/डब्ल्यू-2/जलकर,

दिनांक 06-04-2018

विषय:-टिहरी बांध परियोजना के टिहरी विद्युत गृह द्वारा माह अप्रैल-2016 से सितम्बर-2016 तथा माह अक्टूबर-2016 से मार्च-2017 तक विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर निर्धारित जलकर के भुगतान के सम्बन्ध में।

सन्दर्भ:- मुख्य अभियन्ता स्तर-11, हरिद्वार, सिंचाई विभाग, उत्तराखण्ड का पत्रांक-1173, 1174/मु0अ0ह0/डब्ल्यू-4, दिनांक 31.03.2018

महोदय,

मुख्य अभियन्ता स्तर-11, सिंचाई विभाग, के उपरोक्त सन्दर्भित दोनो पत्र दिनांक 31.03.2018 के द्वारा आपके संगठन के अधीन स्थित टिहरी बांध परियोजना के द्वारा माह अप्रैल-2016 से सितम्बर-2016 तथा माह अक्टूबर-2016 से मार्च-2017 तक की अवधि में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा के आंकड़े प्राप्त हुये हैं।

इस क्रम में टिहरी जल विद्युत गृह द्वारा उपरोक्त अवधि (माह अप्रैल-2016 से सितम्बर-2016 तथा माह अक्टूबर-2016 से मार्च-2017 तक) में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम 2012 (अधिनियम सं0 19 संख्या 2013), यथासंशोधित 2016 के प्राविधानों के अनुरूप एवं उत्तराखण्ड शासन सिंचाई विभाग के शासनादेश सं0-2883/11-2015/01(50)/2011, देहरादून, दिनांक 07.11.2015 के द्वारा अधिसूचित दरों पर जलकर के अनन्तिम बीजक एतद्वारा निम्नानुसार आगणित एवं अधिरोपित कर प्रेषित किये जा रहे हैं।

अतः अनुरोध है कि कृपया उपरोक्तानुसार जलकर की अधिरोपित धनराशि का भुगतान 10 दिवस के अन्तर्गत अधिशासी अभियन्ता, अनुसंधान एवं नियोजन खण्ड, यमुना कॉलोनी, देहरादून के नाम बैंक ड्राफ्ट अथवा समुचित माध्यम से प्रेषित करने का कष्ट करें।

संलग्नक :- यथोक्त।

भवदीय

6/4/18
(पूरन चन्द्र)
सचिव

पत्रांक:- /उ0ज0सं0प्र0नि0आ0/डब्ल्यू-2(जलकर)/तदिनांक

प्रतिलिपि:-

1. प्रमुख सचिव, सिंचाई, उत्तराखण्ड शासन/प्रभारी अध्यक्ष, उत्तराखण्ड जल संसाधन प्रबंधन और नियामक आयोग, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
2. प्रमुख अभियन्ता, सिंचाई विभाग, उत्तराखण्ड, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
3. मुख्य अभियन्ता स्तर-11, हरिद्वार, सिंचाई विभाग, उत्तराखण्ड को उनके उपरोक्त सन्दर्भित दोनों पत्र दिनांक 31.03.2018 के क्रम में इस आशय के साथ प्रेषित है कि उत्तराखण्ड शासन के निर्देशानुसार उत्पादनरत जलविद्युत परियोजनाओं द्वारा विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा सम्बन्धी आंकड़ों का पाक्षिक सत्यापन करवा कर आपके स्तर से भी इन आंकड़ों की पुष्टि करना सुनिश्चित करें।

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10/4/18

No. THDC/IRKSH/CO/DF/ 7071

DATE : 10/04/18

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह अप्रैल-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	अप्रैल-2016	332064000.0	0.10	33206400.00
	योग	332064000.0		3,32,06,400.00

hms
6/4/16
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह मई-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	मई-2016	369274000.0	0.10	36927400.00
	योग	369274000.0		3,69,27,400.00

hms
6/4/16
(पूरन चन्द्र)
सचिव

M.K. Verma
मुकेश कुमार वर्मा / M.K. VERMA
अपन महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह जून-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जून-2016	527213000.0	0.10	52721300.0
	योग	527213000.0	✓	5,27,21,300.0

lm
(पूरन चन्द्र)
6/4/18
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह जुलाई-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जुलाई-2016	1110845000.0	0.10	111084500.00
	योग	1110845000.0	✓	11,10,84,500.00 ✓

lm
(पूरन चन्द्र)
6/4/18
सचिव

मुकेश कुमार वर्मा / M.K. VERMA
उपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह अगस्त-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अगस्त-2016	1272499000.0	0.10	127249900.00
	योग	1272499000.0		12,72,49,900.00

h/
6/4/18
(पूरन घन्द)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

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टिहरी जल विद्युत गृह द्वारा माह सितम्बर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	सितम्बर-2016	553133000.0	0.10	55313300.00
	योग	553133000.0		5,53,13,300.00

h/
6/4/18
(पूरन घन्द)
सचिव

M.K. Verma
मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह अक्टूबर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	अक्टूबर-2016	408499000.0	0.10	40849900.00
	योग	408499000.0		4,08,49,900.00

6/11/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह नवम्बर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	नवम्बर-2016	393034000.0	0.10	39303400.00
	योग	393034000.0		3,93,03,400.00

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
टीएमसी इंडिया लिमिटेड, ऋषिकेश
THMC India Limited, Rishikesh

6/11/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह दिसम्बर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	दिसम्बर-2016	458698000.0	0.10	45869800.00
	योग	458698000.0	✓	4,58,69,800.00 ✓

hml
6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह जनवरी-2017 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जनवरी-2017	558403000.0	0.10	55840300.00
	योग	558403000.0	✓	5,58,40,300.00 ✓

मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएसडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

hml
6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह फरवरी-2017 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	फरवरी-2017	515117000.0	0.10	51511700.00
	योग	515117000.0	✓	5,15,11,700.00

6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह मार्च-2017 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	मार्च-2017	554429000.0	0.10	55442900.00
	योग	554429000.0	✓	5,54,42,900.00

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (कार्पोरेट)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

6/4/18
(पूरन चन्द्र)
सचिव

उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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Telephone- 0135-2531970,

सेवा में,

अध्यक्ष एवं प्रबन्ध निदेशक
टी०एच०डी०सी० इण्डिया लिमिटेड
गंगा भवन, प्रगति पुरम, बाईपास रोड,
ऋषिकेश।

पत्रांक:- 109 / उ०ज०सं०प्र०नि०आ० / डब्लू-2 / जलकर,

विषय:- कोटेश्वर बांध परियोजना के कोटेश्वर विद्युत गृह द्वारा माह अप्रैल-2016 से सितम्बर-2016 तथा माह अक्टूबर-2016 से मार्च-2017 तक विद्युत उत्पादन हेतु उपयोग किये गये जल पर निर्धारित जलकर के भुगतान के सम्बन्ध में।

सन्दर्भ:- मुख्य अभियन्ता स्तर-11, हरिद्वार, सिंचाई विभाग के पत्रांक-1175, 1176 / मु०अ०ह० / डब्लू-4, दिनांक 31.03.2018

महोदय,

मुख्य अभियन्ता स्तर-11 हरिद्वार, सिंचाई विभाग, के उपरोक्त सन्दर्भित दोनों पत्र दिनांक 31.03.2018 के द्वारा आपके संगठन के अधीन स्थित कोटेश्वर बांध परियोजना के द्वारा माह अप्रैल-2016 से सितम्बर-2016 तथा माह अक्टूबर-2016 से मार्च-2017 तक की अवधि में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा के आंकड़े प्राप्त हुये हैं।

इस क्रम में कोटेश्वर जल विद्युत गृह द्वारा उपरोक्त अवधि (माह अप्रैल-2016 से सितम्बर-2016 तथा माह अक्टूबर-2016 से मार्च-2017 तक) में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम 2012 (अधिनियम सं० 19 संख्या 2013), यथासंशोधित 2016 के प्रावधानों के अनुरूप एवं उत्तराखण्ड शासन सिंचाई विभाग के शासनादेश सं०-2883 / 11-2015 / 01(50) / 2011, देहरादून, दिनांक 07.11.2015 के द्वारा अधिसूचित दरों पर जलकर के अनन्तिम बीजक संलग्नानुसार आगणित एवं अधिरोपित कर प्रेषित किये जा रहे हैं।

अतः अनुरोध है कि कृपया उपरोक्तानुसार जलकर की अधिरोपित धनराशि का भुगतान 10 दिवस के अन्तर्गत अधिशासी अभियन्ता, अनुसंधान एवं नियोजन खण्ड, यमुना कॉलोनी, देहरादून के नाम बैंक ड्राफ्ट अथवा समुचित माध्यम से प्रेषित करने का कष्ट करें।

संलग्नक :- यथोक्त।

नवदीय
10/4/18
(पूरन चन्द्र)
सचिव

पत्रांक:- / उ०ज०सं०प्र०नि०आ० / डब्लू-2(जलकर) / तदिनांक

प्रतिलिपि:-

1. प्रमुख सचिव, सिंचाई, उत्तराखण्ड शासन / प्रभारी अध्यक्ष, उत्तराखण्ड जल संसाधन प्रबंधन और नियामक आयोग, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
2. प्रमुख अभियन्ता, सिंचाई विभाग, उत्तराखण्ड, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
3. मुख्य अभियन्ता स्तर-11, हरिद्वार, सिंचाई विभाग, उत्तराखण्ड को उनके उपरोक्त सन्दर्भित दोनों पत्र दिनांक 31.03.2018 के क्रम में इस आशय के साथ प्रेषित है कि उत्तराखण्ड शासन के निर्देशानुसार उत्पादनरत जलविद्युत परियोजनाओं द्वारा विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा सम्बन्धी आंकड़ों का पाक्षिक सत्यापन करवा कर आपके स्तर से भी इन आंकड़ों की पुष्टि करना सुनिश्चित करें।

No. THDCIL/RKSH/COIDIFI/7070

DATE: 10/4/18

नकुश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इण्डिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

(पूरन चन्द्र)
सचिव

385

309
10/4/18

413
17.04.18

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह अप्रैल-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	अप्रैल-2016	364435000.0	0.07	25510450.00
	योग	364435000.0		2,55,10,450.00

hm
6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह मई-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	मई-2016	369994000.0	0.07	25899580.00
	योग	369994000.0		2,58,99,580.00

hm
6/4/18
(पूरन चन्द्र)
सचिव


मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह जून-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 89.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	जून-2016	519411000.0	0.07	36358770.00
	योग	519411000.0		3,63,58,770.00

lm
6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह जुलाई-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	जुलाई-2016	1109850000.0	0.07	77689500.00
	योग	1109850000.0		7,76,89,500.00

मुकुंश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

lm
6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह अगस्त-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अगस्त-2016	1270790000.0	0.07	88955300.00
	योग	1270790000.0		8,89,55,300.00

h/ 6/14/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह सितम्बर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	सितम्बर-2016	559302000.0	0.07	39151140.00
	योग	559302000.0		3,91,51,140.00

h/ 6/14/18
(पूरन चन्द्र)
सचिव

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह अक्टूबर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अक्टूबर-2016	402081000.0	0.07	28145670.00
	योग	402081000.0		2,81,45,670.00

hml
6/11/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह नवम्बर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	नवम्बर-2016	390122000.0	0.07	27308540.00
	योग	390122000.0		2,73,08,540.00

hml
6/11/18
(पूरन चन्द्र)
सचिव


मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह दिसम्बर-2016 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	दिसम्बर-2016	461033000.0	0.07	32272310.00
	योग	461033000.0	✓	3,22,72,310.00 ✓

h
6/1/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह जनवरी-2017 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जनवरी-2017	560294000.0	0.07	39220580.00
	योग	560294000.0	✓	3,92,20,580.00 ✓

h
6/1/18
(पूरन चन्द्र)
सचिव

h
6/1/18
(पूरन चन्द्र)
सचिव

मुकेश कुमार वर्मा / M.K. VERMA
अपर महसुब (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह फरवरी-2017 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 89.0 मी० के आधार पर जलकर की दर (₹० प्रति घन मीटर)	जलकर की धनराशि (₹०)
1	फरवरी-2017	513669000.0	0.07	35956830.00
	योग	513669000.0		3,59,56,830.00

hml
6/4/18
(पूरन चन्द्र)
सचिव

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
यमुना भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह मार्च-2017 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 89.0 मी० के आधार पर जलकर की दर (₹० प्रति घन मीटर)	जलकर की धनराशि (₹०)
1	मार्च-2017	548804000.0	0.07	38416280.00
	योग	548804000.0		3,84,16,280.00

hml
6/4/18
(पूरन चन्द्र)
सचिव

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

23/12/19

मि. प्र. (कम) / 3 मं. (कम)

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

श्री अनुज गी, व. 5.
रुड़ते
23/12/19

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

सेवा में,

अध्यक्ष एवं प्रबन्ध निदेशक
टी0एच0डी0सी0 इण्डिया लिमिटेड
वंगा भवन, प्रगति पुल, बाईपास रोड,
ऋषिकेश ।

नि/क(ता)
ED(कम) से से
18/12

पत्रांक:- 463/उ0ज0सं0प्र0नि0आ0/डब्लू-2/जलकर,

विषय:-टिहरी बांध परियोजना के टिहरी विद्युत गृह द्वारा माह अगस्त एवं सितम्बर-2019 तक विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर निर्धारित जलकर के भुगतान के सम्बन्ध में।

सन्दर्भ:- मुख्य अभियन्ता स्तर-1, हरिद्वार, सिंचाई विभाग, उत्तराखण्ड का पत्रांक-4508/मु0अ0ह0/डब्लू-4, दिनांक 10.12.2019

महोदय,

मुख्य अभियन्ता स्तर-1 सिंचाई विभाग, के उपरोक्त सन्दर्भित पत्र दिनांक 13.02.2019 के द्वारा आपके संगठन के अधीन स्थित टिहरी बांध परियोजना के द्वारा माह अगस्त एवं सितम्बर-2019 तक की अवधि में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा के आंकड़े प्राप्त हुये हैं।

इस क्रम में टिहरी जल विद्युत गृह द्वारा उपरोक्त अवधि (माह अगस्त एवं सितम्बर-2019) में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम 2012 (अधिनियम सं0 19 संख्या 2013), यथासंशोधित 2016 के प्रावधानों के अनुरूप एवं उत्तराखण्ड शासन सिंचाई विभाग के शासनादेश सं0-943/11(2)-2019-01(50)/2011, देहरादून, दिनांक 21.08.2019 के द्वारा अधिसूचित दरों पर जलकर का अन्तिम बीजक एतद्वारा संलग्नानुसार आगणित एवं अधिरोपित कर प्रेषित किये जा रहे हैं।

अतः अनुरोध है कि कृपया उपरोक्तानुसार जलकर की अधिरोपित धनराशि का भुगतान 10 दिवस के अन्तर्गत आदेशासी अभियन्ता, अनुसंधान एवं नियोजन खण्ड, यमुना कॉलोनी, देहरादून के नाम बैंक ड्राफ्ट अथवा समुचित ग्राह्यम से प्रेषित करने का कष्ट करें।

संलग्नक :- यथोक्त ।

भवदीय
for सचिव
13-12-2019
उ0ज0सं0प्र0नि0 आयोग, देहरादून

पत्रांक:- /उ0ज0सं0प्र0नि0आ0/डब्लू-2(जलकर)/तदिनांक

प्रतिलिपि:-

1. सचिव, सिंचाई, उत्तराखण्ड शासन/प्रभारी अध्यक्ष, उत्तराखण्ड जल संसाधन प्रबंधन और नियामक आयोग, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित ।
2. प्रमुख अभियन्ता, सिंचाई विभाग, उत्तराखण्ड, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित ।
3. मुख्य अभियन्ता, (स्तर-1), हरिद्वार, सिंचाई विभाग, उत्तराखण्ड को उनके उपरोक्त सन्दर्भित पत्र दिनांक 10.12.2019 के क्रम में इस आशय के साथ प्रेषित है कि सचिव, सिंचाई, उत्तराखण्ड शासन के पत्रांक-2260/2016-11-01(50)/2011, दिनांक 29.09.2016 के अनुसार दिये गये निर्देशानुसार आपके कार्यक्षेत्र के अन्तर्गत स्थित समस्त उत्पादनरत जलविद्युत परियोजनाओं द्वारा विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा सम्बन्धी आंकड़ों का प्रत्येक माह न्यूनतम 2 बार (मासिक) सत्यापन करवा कर आपके स्तर से भी इन आंकड़ों की पुष्टि करना सुनिश्चित करना।

मुकेश कुमार वर्मा (व्यक्तिगत)
Addl. General Manager (Commercial)
टीएचडीसी इण्डिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

सचिव
उ0ज0सं0प्र0नि0 आयोग, देहरादून

Director (T) Sectt., Rishikesh
पत्र प्रेषण सं/ Dispatch No. 4477
दिनांक/ Date 18/12/19

Director (T) Sectt., Rishikesh
पत्र सं/ Dy.No. 333
दिनांक/ Date 18/12/19

520
18/12/19

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह अगस्त-2019 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अगस्त-2019 ✓	656210000.0	0.10	65621000.00
	योग	656210000.0 ✓		6,56,21,000.00 ✓

[Signature]
13-12-2019
for सचिव
उ०ज०स०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह सितम्बर-2019 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	सितम्बर-2019 ✓	725760000.0	0.10	72576000.00
	योग	725760000.0 ✓		7,25,76,000.00 ✓

[Signature]
मुकुंदा कुमार वर्मा / M.K. VERMA
अवर महाप्रबंध (व्यवसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, फ्लिकेश
THDC India Limited, Flichkesh

[Signature]
13-12-2019
for सचिव
उ०ज०स०प्र०नि० आयोग, देहरादून

23/12/19

M.S. (oms)

उ.न.उ. (oms) / M. K. Verma

उ.न.उ. (oms) / श्री अनुज शर्मा

कार्यालय

उत्तराखण्ड जल संसाधन प्रबंधन और नियामक आयोग,

सिंचाई भवन, यमुना कालोनी, देहरादून

23/12/19

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

सेवा में,

अध्यक्ष एवं प्रबन्ध निदेशक
टी०एच०डी०सी० इण्डिया लिमिटेड
गंगा भवन, प्रगति पुरम, बाईपास रोड,
ऋषिकेश।

ED (oms)
19/12/19
19/12/19

पत्रांक:- 464 / उ०ज०स०प्र०नि०आ० / डब्लू-2 / जलकर,

दिनांक 13/12/2019

विषय:- कोटेश्वर बांध परियोजना के कोटेश्वर विद्युत गृह द्वारा माह अगस्त एवं सितम्बर-2019 में विद्युत उत्पादन हेतु उपयोग किये गये जल पर निर्धारित जलकर के भुगतान के सम्बन्ध में।

सन्दर्भ:- मुख्य अभियन्ता स्तर- I, हरिद्वार, सिंचाई विभाग का पत्रांक-4511 / मु०अ०ह० / डब्लू-4, दिनांक 10.12.2019 महोदय,

मुख्य अभियन्ता स्तर- I, हरिद्वार, सिंचाई विभाग, के उपरोक्त सन्दर्भित पत्र दिनांक 10.12.2019 के द्वारा आपके संगठन के अधीन स्थित कोटेश्वर बांध परियोजना के द्वारा माह अगस्त एवं सितम्बर-2019 की अवधि में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा के आंकड़े प्राप्त हुये हैं।

इस क्रम में कोटेश्वर जल विद्युत गृह द्वारा उपरोक्त अवधि (माह अगस्त एवं सितम्बर-2019) में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम 2012 (अधिनियम सं० 19 संख्या 2013), यथासंशोधित 2016 के प्राविधानों के अनुरूप एवं उत्तराखण्ड शासन सिंचाई विभाग के शासनादेश सं०-943 / 11(2)-2019-01(50) / 2011, देहरादून, दिनांक 21.08.2019 के द्वारा अधिसूचित दरों पर जलकर के अनन्तिम बीजक एतद्द्वारा संलग्नानुसार आगणित एवं अधिरोपित कर प्रेषित किये जा रहे हैं।

अतः अनुरोध है कि कृपया उपरोक्तानुसार जलकर की अधिरोपित धनराशि का भुगतान 10 दिवस के अन्तर्गत अधिशासी अभियन्ता, अनुसंधान एवं नियोजन खण्ड, यमुना कॉलोनी, देहरादून के नाम बैंक ड्राफ्ट अथवा समुचित माध्यम से प्रेषित करने का कष्ट करें।

संलग्नक :- यथोक्त।

निवेदीय
for सचिव
13-12-2019
उ०ज०स०प्र०नि० आयोग, देहरादून

पत्रांक:- / उ०ज०स०प्र०नि०आ० / डब्लू-2(जलकर) / तदिनांक

प्रतिलिपि:-

1. सचिव, सिंचाई, उत्तराखण्ड शासन / प्रभारी अध्यक्ष, उत्तराखण्ड जल संसाधन प्रबंधन और नियामक आयोग, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
2. प्रमुख अभियन्ता, सिंचाई विभाग, उत्तराखण्ड, देहरादून को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।
3. मुख्य अभियन्ता, (स्तर-I), हरिद्वार, सिंचाई विभाग, उत्तराखण्ड को उनके उपरोक्त सन्दर्भित पत्र दिनांक 10.12.2019 के क्रम में इस आशय के साथ प्रेषित है कि सचिव, सिंचाई, उत्तराखण्ड शासन के पत्रांक-2280 / 2016-11-01(50) / 2011, दिनांक 29.09.2016 के अनुसार दिये गये निर्देशानुसार आपके कार्यक्षेत्र के अन्तर्गत स्थित समस्त उत्पादनरत जलविद्युत परियोजनाओं द्वारा विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा सम्बन्धी आंकड़ों का प्रत्येक माह न्यूनतम 2 बार (पारिभाषिक) सत्यापन करवा कर आपके स्तर से भी इन आंकड़ों की पुष्टि करना सुनिश्चित करें।

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टी०एच०डी०सी० इण्डिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

सचिव
उ०ज०स०प्र०नि० आयोग, देहरादून

Direct 11 Jala...
पत्र / Dispatch No. 2019
दिनांक / Date 13/12/19

डावरी सं/ Dy.No. 3532
दिनांक/ Date 13/12/19

521
18/12/19

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह अगस्त-2019 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	अगस्त-2019	659640000.0	0.07	46174800.00
	योग	659640000.0	✓	4,61,74,800.00

[Signature]
for सचिव 13-12-2019
उ0ज0सं0प्र0नि0 आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Telephone- 0135-2531970,

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह सितम्बर-2019 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	सितम्बर-2019	724640000.0	0.07	50724800.00
	योग	724640000.0	✓	5,07,24,800.00

[Signature]
मुकेश कुमार वर्मा / M.K. VERMA
अन गवर्नर (कॉमर्शियल)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, अधिकारी
THDC India Limited, Rishikesh

[Signature]
for सचिव 13-12-2019
उ0ज0सं0प्र0नि0 आयोग, देहरादून



टीएचडीसी इंडिया लिमिटेड THDC INDIA LIMITED

(भारत सरकार एवं उ. प्र. सरकार का संयुक्त उपक्रम)
(A Joint Venture of Govt. of India & Govt. of U.P.)
CIN : U45203UR1988GOI009822



पत्रांक :- टीएचडीसी/ऋशि./ओ.एम.एस., एवं सुरक्षा/एफ-204/4029 दिनांक:- 1.1.2020

सेवा में,

सचिव,
उत्तराखण्ड जल संस्थान प्रबन्धन और नियामक आयोग
सिंचाई भवन, यमुना कॉलोनी,
देहरादून-248001

विषय- टिहरी एवं कोटेश्वर बांध परियोजना के विद्युतगृह द्वारा माह अगस्त 2019 से सितम्बर 2019 तक विद्युत उत्पादन हेतु उपयोग में लाये गए जल की मात्रा पर निर्धारित जलकर भुगतान के सम्बन्ध में।

सन्दर्भ:-

1. आपका कार्यालय पत्रांक सं. -उ.ज.सं.प्र.नि.आ./डब्लू-2/जलकर/463 दिनांक 13.12.2019
2. आपका कार्यालय पत्रांक सं. -उ.ज.सं.प्र.नि.आ./डब्लू-2/जलकर/464 दिनांक 13.12.2019

उपरोक्त सन्दर्भित विषय के सम्बन्ध में सूचनीय है कि, जलकर अधिरोपित किये जाने के सम्बन्ध में टीएचडीसीआईएल द्वारा माननीय उच्च न्यायालय नैनीताल में 25.01.2016 को एक याचिका दायर की गयी थी एवं 16.05.2016 को जलकर पर रोक प्रार्थना पत्र भी दाखिल किया गया था। इसके संज्ञान में माननीय उच्च न्यायालय द्वारा 18.05.2016 को अंतरिम राहत प्रदान करते हुए प्रतिवादी पक्षों को आदेशित किया है कि जलकर उगाही के सम्बन्ध में किसी प्रकार की बलपूर्वक कार्यावाही न की जाय। वर्तमान में याचिका माननीय उच्च न्यायालय के समक्ष विचाराधीन है।


(विनेन्द्र सिंह) 1/1/2020

अपर महाप्रबन्धक (ओ.एम.एस., क्यू.ए. एवं सुरक्षा)

मूल में नहीं-

1. अधिवासी निदेशक (टिहरी -कामप्लेक्स) टिहरी
2. महाप्रबन्धक (परियोजना) कोटेश्वर
3. तकनीकी सचिव, अध्यक्ष एवं प्रबंध निदेशक, ऋषिकेश
4. तकनीकी सचिव, निदेशक, तकनीकी, ऋषिकेश


मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबन्धक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

प्रधान कार्यालय : गंगा भवन, प्रगतिपुरम, बाई पास रोड, ऋषिकेश-249 201

Corporate Office : GANGA BHAWAN, PRAGATI PURAM, BYPASS ROAD, RISHIKESH - 249201

पंजीकृत कार्यालय :- भागीरथी भवन (टॉप टेरस) भागीरथीपुरम, टिहरी - गढ़वाल - 249201

Regd. Office : Bhagirathi Bhawan (Top Terrace), Bhagirathipuram, Tehri-garhwal-249001

टेलीफोन- 0135-2439463, Telefax : 0135-2439463, Website Address : www.thdc.gov.in

("हिन्दी को राजभाषा बनाना, भाषा का प्रश्न नहीं अपितु देशभक्ति का प्रश्न है")

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Email- watertaxhydeluk@gmail.com

टिहरी जल विद्युत गृह द्वारा माह फरवरी-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	फरवरी-2020	568770000.0	0.10	56877000.00
	योग	568770000.0		5,68,77,000.00

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह मार्च-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	मार्च-2020	546390000.0	0.10	54639000.00
	योग	546390000.0		5,46,39,000.00

मुकेश कुमार वर्मा / M.K. VERMA
अस महाप्रबन्धक (पब्लिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राषिकेश
THDC India Limited, Rishikesh

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
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टिहरी जल विद्युत गृह द्वारा माह अप्रैल-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अप्रैल-2020	409530000.0	0.10	40953000.00
	योग	409530000.0		4,09,53,000.00

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
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सिंचाई भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह मई-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	मई-2020	626745000.0	0.10	62674500.00
	योग	626745000.0		6,26,74,500.00

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबन्धक (वित्त/आय) /
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
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टिहरी जल विद्युत गृह द्वारा माह जून-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जून-2020	995328000.0	0.10	99532800.00
	योग	995328000.0		9,95,32,800.00

सचिव
उ०ज०स०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
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सिंचाई भवन, यमुना कालोनी, देहरादून

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टिहरी जल विद्युत गृह द्वारा माह जुलाई-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जुलाई-2020	570500000.0	0.10	57050000.00
	योग	570500000.0		5,70,50,000.00

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबन्धक (व्यवसायिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

सचिव
उ०ज०स०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
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टिहरी जल विद्युत गृह द्वारा माह अगस्त-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अगस्त-2020	653530000.0	0.10	65353000.00
	योग	653530000.0		6,53,53,000.00

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
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टिहरी जल विद्युत गृह द्वारा माह सितम्बर-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 188.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	सितम्बर-2020	601340000.0	0.10	60134000.00
	योग	601340000.0		6,01,34,000.00

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

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सेवा में,

अध्यक्ष एवं प्रबन्ध निदेशक
टी०एच०डी०सी० इण्डिया लिमिटेड
गंगा भवन, प्रगति पुरन, बाईपास रोड,
ऋषिकेश।

पत्रांक:- ५७ / उ०ज०स०प्र०नि०आ० / डब्ल्यू-२ / जलकर,

दिनांक ०३/०२/२०२१

विषय:- कोटेश्वर बांध परियोजना के कोटेश्वर विद्युत गृह द्वारा माह फरवरी-२०२० से सितम्बर-२०२० में विद्युत उत्पादन हेतु उपयोग किये गये जल पर निर्धारित जलकर के भुगतान के सम्बन्ध में।

सन्दर्भ:- मुख्य अभियन्ता स्तर- II, हरिद्वार, सिंचाई विभाग का पत्रांक-३६९ / मु०अ०ह० / डब्ल्यू-४, दिनांक २९.०१.२०२१ महोदय,

मुख्य अभियन्ता स्तर- II, हरिद्वार, सिंचाई विभाग, के उपरोक्त सन्दर्भित पत्र दिनांक २९.०१.२०२१ के द्वारा आपके संगठन के अधीन स्थित कोटेश्वर बांध परियोजना के द्वारा माह फरवरी-२०२० से सितम्बर-२०२० तक की अवधि में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा के आंकड़े प्राप्त हुये हैं।

इस क्रम में कोटेश्वर जल विद्युत गृह द्वारा उपरोक्त अवधि (माह फरवरी-२०२० से सितम्बर-२०२०) में विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम २०१२ (अधिनियम सं० १९ संख्या २०१३), यथासंशोधित २०१६ के प्राविधानों के अनुरूप एवं उत्तराखण्ड शासन सिंचाई विभाग के शासनादेश सं०-९४३ / ११(२)-२०१९-०१(५०) / २०११, देहरादून, दिनांक २१.०८.२०१९ के द्वारा अधिसूचित दशों पर जलकर के अनन्तिम बीजक एतद्वारा सलग्नानुसार आगणित एवं अधिरोपित कर प्रेषित किये जा रहे हैं।

अतः अनुरोध है कि कृपया उपरोक्तानुसार जलकर की अधिरोपित धनराशि का भुगतान १० दिवस के अन्तर्गत अधिशासी अभियन्ता, अनुसंधान एवं नियोजन खण्ड, यमुना कालोनी, देहरादून के नाम बैंक ड्राफ्ट अथवा समुचित माध्यम से प्रेषित करने का कष्ट करें।
संलग्नक :- यथोक्त।

भवदीय

सचिव
उ०ज०स०प्र०नि० आयोग, देहरादून

पत्रांक:- / उ०ज०स०प्र०नि०आ० / डब्ल्यू-२(जलकर) / तदिनांक

प्रतिलिपि:-

1. सचिव, सिंचाई, उत्तराखण्ड शासन/प्रभारी अध्यक्ष, उत्तराखण्ड जल संसाधन प्रबंधन और नियामक आयोग, देहरादून।
2. प्रमुख अभियन्ता, सिंचाई विभाग, उत्तराखण्ड, देहरादून।
3. मुख्य अभियन्ता, (स्तर-II), हरिद्वार, सिंचाई विभाग, उत्तराखण्ड को उनके उपरोक्त सन्दर्भित पत्र दिनांक २९.०१.२०२१ के क्रम में इस आशय के साथ प्रेषित है कि सचिव, सिंचाई, उत्तराखण्ड शासन के पत्रांक- २२६० / २०१६-११-०१(५०) / २०११, दिनांक २९.०९.२०१६ के अनुसार दिये गये निर्देशानुसार आपके कार्यक्षेत्र के अन्तर्गत स्थित समस्त उत्पादनगत जलविद्युत परियोजनाओं द्वारा विद्युत उत्पादन हेतु उपयोग में लाये गये जल की मात्रा सम्बन्धी आंकड़ों का प्रत्येक माह न्यूनतम (पाक्षिक) सत्यापन करवा कर आपके स्तर से भी इन आंकड़ों की पुष्टि करना सुनिश्चित करें।

जुकेरा कुमार वर्मा / M.K. VERMA
अवर महासंचालक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इण्डिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

सचिव

उ०ज०स०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और निवामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह फरवरी-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	फरवरी-2020	567990000.0	0.07	39759300.00
	योग	567990000.0		3,97,59,300.00

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

Email- watertaxhydeluk@gmail.com

कोटेश्वर जल विद्युत गृह द्वारा माह मार्च-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	मार्च-2020	547170000.0	0.07	38301900.00
	योग	547170000.0		3,83,01,900.00


मुकेश कुमार वर्मा / M.K. VERMA
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THDC India Limited, Rishikesh

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह अप्रैल-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	अप्रैल-2020	412180000.0	0.07	28852600.00
	योग	412180000.0		2,88,52,600.00

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
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सिंचाई भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह मई-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	मई-2020	627200000.0	0.07	43904000.00
	योग	627200000.0		4,39,04,000.00

मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंघाई भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह जून-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जून-2020	995613000.0	0.07	69692910.00
	योग	995613000.0		6,96,92,910.00

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंघाई भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह जुलाई-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं० 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र० सं०	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी० के आधार पर जलकर की दर (रु० प्रति घन मीटर)	जलकर की धनराशि (रु०)
1	जुलाई-2020	569750000.0	0.07	39882500.00
	योग	569750000.0		3,98,82,500.00

मुकेश कुमार वर्मा / M.K. VERMA
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THDC India Limited, Rishikesh

सचिव
उ०ज०सं०प्र०नि० आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह अगस्त-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	अगस्त-2020	650340000.0	0.07	45523800.00
	योग	650340000.0		4,55,23,800.00

सचिव
उ0ज0सं0प्र0नि0 आयोग, देहरादून

कार्यालय
उत्तराखण्ड जल संसाधन प्रबंधन
और नियामक आयोग,
सिंचाई भवन, यमुना कालोनी, देहरादून

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कोटेश्वर जल विद्युत गृह द्वारा माह सितम्बर-2020 में जल विद्युत उत्पादन हेतु उपयोग में लाये गये जल पर उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम-2012 (अधिनियम सं0 19 संख्या 2013) यथासंशोधित 2016 के अनुसार निर्धारित दरों पर अनन्तिम जलकर का बीजक

क्र0 सं0	अवधि	उपयोग किये गये जल की मात्रा (घन मीटर में)	विद्युत उत्पादन हेतु उपलब्ध शीर्ष 69.0 मी0 के आधार पर जलकर की दर (रु0 प्रति घन मीटर)	जलकर की धनराशि (रु0)
1	सितम्बर-2020	602430000.0	0.07	42170100.00
	योग	602430000.0		4,21,70,100.00

मुकेश कुमार वर्मा / M.K. VERMA
अपरा महानिदेशक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

सचिव
उ0ज0सं0प्र0नि0 आयोग, देहरादून

3
IN THE HON'BLE HIGH COURT OF UTTARAKHAND AT
NAINITAL

Urgency APPLICATION NO.....OF 2016

(ON BEHALF OF THE PETITIONER FOR URGENT LISTING OF THE
CAPTIONED WRIT PETITION BEFORE THE VACATION BENCH)

IN

WRIT PETITION NO.....OF 2016 (M/S)
(Under Article 226 of the Constitution of India)

DISTRICT - TEHRI GARHWAL

THDC India Ltd. through its CMD, having its Office at
Pragatipuram, Rishikesh, Dehradun.

.....Petitioner

VERSUS

State of Uttarakhand through its Chief Secretary,
and others

.....Respondents

To,
The Hon'ble the Chief Justice and his other
companion Judges of the aforesaid case.

The Humble application of the petitioner/applicant most
respectfully showeth as under:

1. That the Petitioner is a Joint Venture of Govt. of India
and Govt. of Uttar Pradesh and was incorporated in July
1988 to develop, operate & maintain the 2400 MW Tehri
Hydro Power Complex and other hydro projects. The
Petitioner has invoked the extra ordinary original writ
jurisdiction of this court by means of the present Writ
Petition, which is being filed under the provisions of
Article 226 of The Constitution of India, alleging violation
of the fundamental rights guaranteed under Part-III of
The Constitution of India viz. Article 14 and Article
19(1)(g), as also the violation of the constitutional rights,

ATTESTED

D. D. JOSHI

Notary Public, Dehradun
Uttarakhand



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, प्रदिकेश
THDC India Limited, Rishikesh

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which are given to the Petitioner under the Constitution of India.

2. That the present Writ Petition seeks to assail, the Constitutional validity and vires of the Uttarakhand Water Tax on Electricity Generation Act, 2012 (**the said Act**), inter-alia on the following grounds:-

- The enactment, promulgation and notification of the said Act, being in violation of the provisions of Articles 200, 246, 248, 256, 285, 288(2) and 300A of The Constitution Of India, 1950.
- The enactment, promulgation and notification of the said Act, being in violation of the provisions of Entry 97 of List I of the Seventh Schedule of The Constitution of India, 1950.
- The enactment, promulgation and notification of the said Act, being in violation of the provisions of Entry 17 of List II of the Seventh Schedule of The Constitution of India, 1950.
- The consideration of and the assent given for the enactment and the notification of the said Act being in violation of Article 200 and 288 (2) of The Constitution of India, 1950, having been accorded the consent by the Governor of the State of Uttarakhand, instead of The President of India.
- The fixation of the rates of Water Tax in terms of the provisions of Chapter 5 of the said act by means of a notification issued by Respondents No. 1 to 5, being in violation of Article 288 (2) of The Constitution of India, 1950, on the ground of the

200
2011/12



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

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(5)

said Act not providing for the previous consent of the President being obtained and the rates of Water Tax having not received the previous consent of the President.

- The enactment, promulgation and notification of the said Act imposing Water Tax violating the fundamental rights of the Petitioner to carry on its trade and business under Article 19(1)(g) of The Constitution of India.
3. That the Petitioner craves leave of the Court to rely upon the contents of the accompanying Writ Petition, which are not being repeated herein to avoid prolixity and for the sake of brevity.
 4. That Petitioner since the years 2006 and 2011, have been drawing water from the rivers Ganga and Bhagirathi, in relation to the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project respectively, for generation of electricity and simultaneous inter-state sale and consumption of the same. It may be stated that river Ganga is an interstate river and river Bhagirathi is also a tributary of river Ganga.
 5. That vide letter No. सी-६०/मुप्रअवि/सीए dated 17.11.2015 issued by the Office of Respondent No. 3, the Petitioner herein was informed about the promulgation, notification and enforcement of the said Act, with a direction to register itself under the provisions of the said Act. Vide the said letter the Petitioner was informed that in terms of the Uttarakhand Water Tax on Electricity Generation Act, 2012, the Petitioner was liable to pay tax on the water drawn for the purposes of generation of electricity

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अवर महाप्रबंधक (वणिज्यिक)
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THDC India Limited, Rishikesh

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9. No person shall install a Scheme, requiring usage of water or in any other way use the water, unless he / she is authorized to do so by a registration certificate, issued under Section 10.
10. An user intending to use water (non-consumptive use) for generation of electricity shall be issued a registration certificate after the execution of an agreement between the user and the Commission under the Act.
- 12(1) The registered user shall be liable to pay water tax for the water drawn for electricity generation as per the provisions of the Act.
- (2) Where any user has constructed a Hydropower scheme, for purpose of generation of electricity, prior to the commencement of the Act, such user shall, within a period of six months from the date of commencement of the Act, apply for registration under the Act and the Commission shall pass an order to register the user within a period of six months from the date of receipt of application in accordance with the provisions of the Act.
- (3) If the user as mentioned in sub-section (2) fails to apply or register within time stipulated therein, the Commission shall forthwith impose suitable penalty which may be enhanced in case of prolonged default.
8. That consequently and thereafter Respondent No. 3 issued a notification No. 2883/II-2015/01/(50)/2011 dated 7th November, 2015 under the provisions of Section 17(1) the said Act, fixing the rates based on which the Water Tax was to be levied on the Petitioner. It may be

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21/11/2016

M.K. VERMA
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Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

8

mentioned that the rates as fixed under the above notification were applicable to all Hydro Electric Projects situated in the State of Uttarakhand, of more than 5 MW capacity as per the following rates:-

Sl. No.	Available Head	Rate of Water Tax
1	Upto 30.00 M	02 Paise per cu meter
2	31.00M to 60.00M	05 Paise per cu meter
3	61.00M to 90.00M	07 Paise per cu meter
4	Above 90.00M	10 Paise per cu meter

This, in fact, tantamount to taxation on electricity. It is pertinent to state that the quantum of electric energy generated in a Hydro Station is proportionate to the 'Head' being difference in the Levels at entry and exit of water conductor System. Hence the same volume of water passing through Hydro Turbines will generate more Electricity in a High Head Power Station as compared to Hydro Station with Low Head. In the case of the Petitioner's Tehri Dam, design Head is of 188m, 1000MW of capacity and yields design energy of 2797 Million Units as compared to its immediate downstream Project of Koteshwar HEP with a design Head of 69m, 400MW yielding design energy of 1155 Million Units. Thus levying Water Cess based on Volume of Water on per Cubic Meter basis on a graded scale of 'head' is in fact levy of tax on electricity generation itself.

9. That since the Petitioner has challenged the legislative competence of the State Government of Uttarakhand viz. Respondent Nos. 1 and 5 to have enacted the said act as well as all further consequential notifications, orders, directions, circulars etc. on various grounds in the captioned Writ Petition, the Petitioner by means of an

ATTESTED

Tehri
KILL

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

9

accompanying application is seeking urgent ad-interim reliefs against Respondent Nos. 1 to 5 from enforcing the provisions of The Uttarakhand Water Tax on Electricity Generation Act, 2012 and further from taking any coercive steps against the Petitioner arising from the provisions of the above act.

10. That in terms of the provisions of Section 12 (2) of the Uttarakhand Water Tax on Electricity Generation Act, 2012, the Petitioner has to mandatorily apply for registration under the said act within a period of six months from the date of commencement of the above act, which is 15.08.2015, failing which the Petitioner would be visited with penalty under provisions of Section 12(3) of the above Act.
11. That it is stated that the period of six (6) months as mentioned in Section 12(2) of the above act would expire on 14.02.2016 immediately whereafter Respondent Nos. 1 to 5 could take coercive action against the Petitioner Corporation through and / or its official under the provisions of Section 12(3) of the above act. However the Courts would remain closed during vacations till 21.02.16.
12. That hence there is urgency in listing the captioned Writ Petition before the vacation bench failing which the officials and delegates of Respondent Nos. 1 to 5 would take coercive action against the Petitioner by imposing and charging of penalty and also additional penalty.

PRAYER

It is therefore most respectfully prayed that this Hon'ble Court may be pleased to direct listing of the captioned Writ Petition before the Vacation Bench of this Court on an urgent basis

ATTESTED
D. D. KULYAL
Deputy Secretary
No. 2
Tehsil, District, Dehradun
Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

10

and/or Pass any further order or orders as this Hon'ble Court may deem fit and proper or otherwise the applicant shall suffer irreparable loss and injury.

Date:- 22/1/16

Shobhit Saharia & Neeraj Malhotra
Advocates
Counsel for the Petitioner

Signature of Sri
Ajay Kumar



ATTESTED
15/1/16
21/01/2016
D. D. KULSHRA
Advocate & Lawyer
Roll No. 2100001
Tehsil Khatikesh, Dist. Dehradun
Uttarakhand (INDIA)



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

(1)

IN THE HON'BLE HIGH COURT OF UTTARAKHAND AT
NAINITAL

DATES AND EVENTS

IN

WRIT PETITION NO.....OF 2016 (M/S)
(Under Article 226 of the Constitution of India)

DISTRICT - TEHRI GARHWAL

THDC India Ltd. through its CMD, having its Office at
Pragatipuram, Rishikesh, Dehradun.

.....Petitioner

VERSUS

State of Uttarakhand and others

... Respondents

Sl. No.	Dates	Events
1.	1.1.2014	The present Writ Petition is being filed by the Petitioner through its duly Authorized Representative Mr. Ajay Mathur presently working as General Manager (Commercial) in terms of sub-delegation of powers of the Petitioner, vide office order No. THDC/CS/DOP/F-121/1981 dated 01.01.2014 and Sec. VII Appendix-5 enclosed therein.
2.	2000	Petitioner herein, which is a joint venture Corporation of the Government of India and the State Government of U.P. was incorporated as a Limited Company under the Companies Act 1956 in July 1988 to develop, operate and maintain the Tehri Hydro Power Complex and other Hydro Projects. It may be mentioned herein that 75% of the cost of the Project was to be shared by the Central Government and the remaining 25% is to be shared by the State Government of U.P., prior to the enactment and promulgation of The Uttar Pradesh Reorganization Act, 2000.
3.	2011	Koteshwar Hydro Electric Project (KHEP) is an integral part of Tehri Power Complex comprising of Tehri Dam and HPP (1000 MW), Tehri PSP (1000 MW) and Koteshwar HEP


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अपर महाप्रबंधक (व्यावसायिक)
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टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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		(400 MW) to develop Hydro potential of River Bhagirathi. All four units of 100 MW are commissioned and are generating power for the nation in addition to water regulation to the downstream areas from this project. It is stated that the Ministry of Power, Government of India vide letter No. 17/9/97-Hydro II/Dated 10.04.2000 approved the execution of Koteshwar Dam and Power House Project (4x100 MW), wherein the equity portion of the total project cost was to be contributed by the Govt. of India and the Govt. of Uttar Pradesh in the ratio of 75:25. The said project was completed in the year 2011 and has been fully functional since then.
4.	17.11.15 & 26.11.15	Vide letter No. सी-६०/मुसोपिठ/कैम्प dated 17.11.2015 issued by the Office of Respondent No. 3, Petitioner herein was informed about the promulgation, notification and enforcement of the said Act, with a direction to register itself under the provisions of the said Act. Vide the said letter the Petitioner was informed that in terms of the Uttarakhand Water Tax on Electricity Generation Act, 2012, the Petitioner was liable to pay tax on the water drawn for the purposes of generation of electricity and for the said purpose the Petitioner was directed to send the required information pertaining to the discharge of water, level of head, hydro power generation capacity etc. to the Office of Respondent No. 3.
5.	-----	Hence this writ petition.

Date: 22/1/16

Shobhit Saharia & Neeraj Malhotra
Advocates
Counsel for the Petitioner



मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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IN THE HON'BLE HIGH COURT OF UTTARAKHAND AT NAINITAL

WRIT PETITION NO.....OF 2016 (M/S)
(Under Article 226 of the Constitution of India)

DISTRICT - TEHRI GARHWAL

THDC India Ltd. through its CMD, having its Office at Pragatipuram, Rishikesh, Dehradun.

.....Petitioner

VERSUS

1. State of Uttarakhand
Through The Chief Secretary
State of Uttarakhand
2. Uttarakhand Jal Sansthan,
Through its Managing Director,
State of Uttarakhand
3. Secretary, Department of Irrigation,
State of Uttarakhand
4. Secretary, Department of Industries
State of Uttarakhand
5. Principal Secretary, Department of Energy,
State of Uttarakhand

... Respondents

6. The Secretary to Government of India
Ministry of Power, Government of India
Sharam Shakti Bhawan, Rafi Marg,
New Delhi - 110 001

... Proforma Respondent

To,

The Hon'ble the Chief Justice and his other companion
Judges of the aforesaid Court.

The humble petition of the above named petitioners most
respectfully showeth as under:-

Attested
D.D. KUMAR
Dehradun




मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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1. That this is the first Writ Petition being filed by the petitioner before this Hon'ble Court for the present cause of action and the petitioner has not filed any other application or writ petition on the same fact and cause of action.
2. That the Petitioner is a Joint Venture of Govt. of India and Govt. of Uttar Pradesh and was incorporated in July 1988 to develop, operate & maintain the 2400 MW Tehri Hydro Power Complex and other hydro projects. The Petitioner thus is entitled to invoke the extra ordinary original writ jurisdiction of this court by means of the present Writ Petition, which is being filed under the provisions of Article 225 of The Constitution of India, alleging violation of the fundamental rights guaranteed under Part-III of The Constitution of India viz. Article 14 and Article 19(1)(g), as also the violation of the constitutional rights, which are given to the Petitioner under the Constitution of India.
3. That the present Writ Petition is being filed by the Petitioner through its duly Authorized Representative Mr. Ajay Kumar presently working as General Manager (Commercial) in terms of sub-delegation of powers of the Petitioner, vide office order No. THDC/CS/DOP/F-121/1981 dated 01.01.2014 and Sec. VII Appendix-5 enclosed therein. A True copy of the office order dated 1.1.2014 is annexed herewith and marked as **ANNEXURE - 1** to this petition.
4. That Respondents No. 1 to 5 are "The State" within Article 12 of The Constitution of India, 1950 and thus amenable to the writ jurisdiction under Part III challenge as Respondents in the present Writ Petition. Respondent No 1 is the Chief Secretary of The State of Uttarakhand and Respondents No. 2 to 5 are the various Ministries / Departments and Corporations under the Government of

ATTESTED
S. K. VERMA
Deputy Secretary
Tehri Hydro Power Complex, Distt. Dehradun
Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

15

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Uttarakhand and thus fall within the definition of "The State" as envisaged under Article 12 of The Constitution of India, 1950.

5. That Respondent No. 6 is the Ministry of Power, Govt. of India which is the controlling Ministry of the Petitioner, under whose aegis the Petitioner functions. Respondent No. 6 is a Proforma Respondent and is a proper party to the present Writ.
6. That present Writ Petition seeks to assail, the Constitutional validity and vires of the Uttarakhand Water Tax on Electricity Generation Act, 2012 (the said Act), inter-alia on the following grounds:-
 - The enactment, promulgation and notification of the said Act, being in violation of the provisions of Articles 200, 246, 248, 256, 285, 288(2) and 300A of The Constitution Of India, 1950.
 - The enactment, promulgation and notification of the said Act, being in violation of the provisions of Entry 97 of List I of the Seventh Schedule of The Constitution of India, 1950.
 - The enactment, promulgation and notification of the said Act, being in violation of the provisions of Entry 17 of List II of the Seventh Schedule of The Constitution of India, 1950.
 - The consideration of and the assent given for the enactment and the notification of the said Act being in violation of Article 200 and 288 (2) of The Constitution of India, 1950, having been accorded

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THDC India Limited

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रािशिकेश
THDC India Limited, Raishikesh

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(17)

the consent by the Governor of the State of Uttarakhand, instead of The President of India.

- The fixation of the rates of Water Tax in terms of the provisions of Chapter 5 of the said Act by means of a notification issued by Respondents No. 1 to 5, being in violation of Article 288 (2) of The Constitution of India, 1950, on the ground of the said Act not providing for the previous consent of the President being obtained and the rates of Water Tax having not received the previous consent of the President.
- The enactment, promulgation and notification of the said Act imposing Water Tax violating the fundamental rights of the Petitioner to carry on its trade and business under Article 19(1)(g) of The Constitution of India.
- The enactment, promulgation and notification of the said Act, being arbitrary, manifesting of arbitrariness in State action and being in exercise of the colourable powers of the Respondents, State of Uttarakhand thus violating the fundamental rights of the Petitioner under Article 14 and 19(1)(g) of The Constitution of India.

7. That the brief facts leading to the filing of the captioned Writ Petition are as under:-

Brief History of Project

8. That Tehri Dam & Hydro Electric Project (**the said project**) had initially been accorded Investment Clearance by the Planning Commission in June, 1972 for implementation by the Government of U.P., with an installed generating capacity of 600 MW. The State

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Government commenced the construction of the Project in 1978. Subsequently, in 1983, the proposed Installed Capacity of the Project was increased by the State Government to 1000 MW. In view of the shortage of funds for implementation of the Project in the State sector, it was decided in Nov., 1986 to implement the Tehri project as a Joint Venture of the Govt. of India and Govt. of U.P. through financial and technical assistance from erstwhile USSR.

9. That in November, 1986, an agreement on economic and technical co-operation between the Govt. of India and Govt. of USSR was signed, which inter-alia included execution of the 2400 MW Tehri Hydro Power Complex comprising 1000 MW Tehri Dam & Hydro Power Plant, 400 MW Koteshwar Dam & Hydro Power Plant and 1000 MW Tehri Pumped Storage Plant. This agreement envisaged financing in the form of credit amounting to 1000 million Roubles from USSR. The Government had also approved seeking the technical and financial assistance from the then USSR for implementing the Tehri Power Complex.
10. That consequent upon disintegration of Soviet Union, the financial assistance of USSR for Tehri Power Complex was no more available and it became necessary to arrange for alternate financing for the complex. It was decided to initially undertake Tehri Dam & HPP (1000 MW) alongwith essential works of PSP and committed works of Koteshwar as Stage-I of Tehri Power Complex and to take up the Koteshwar Hydro Electric Project and Tehri PSP subsequently.

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11. That Petitioner herein, which is a joint venture Corporation of the Government of India and the State


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422

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Government of U.P. was incorporated as a Limited Company under the Companies Act 1956 in July 1988 to develop, operate and maintain the Tehri Hydro Power Complex and other Hydro Projects. It may be mentioned herein that 75% of the cost of the Project was to be shared by the Central Government and the remaining 25% is to be shared by the State Government of U.P., prior to the enactment and promulgation of The Uttar Pradesh Reorganization Act, 2000

12. That Koteshwar Hydro Electric Project (**KHEP**) is an integral part of Tehri Power Complex comprising of Tehri Dam and HPP (1000 MW), Tehri PSP (1000 MW) and Koteshwar HEP (400 MW) to develop Hydro potential of River Bhagirathi. All four units of 100 MW are commissioned and are generating power for the nation in addition to water regulation to the downstream areas from this project. It is stated that the Ministry of Power, Government of India vide letter No. 17/9/97-Hydro II/Dated 10.04.2000 approved the execution of Koteshwar Dam and Power House Project (4x100 MW), wherein the equity portion of the total project cost was to be contributed by the Govt. of India and the Govt. of Uttar Pradesh in the ratio of 75:25. The said project was completed in the year 2011 and has been fully functional since then.

13. That besides the said projects and KHEP, the Petitioner has also undertaken and developing another Hydro Electric Power Project in the State of Uttarakhand namely Vishnugad' Pipalkoti Hydro Electric Project in Pipalkoti and in addition to all the above Hydro Electric Projects, certain other Hydro Electric Projects are also at the initial stages of inception.

ATTESTED

21/11/2016
D. S. VERMA
21/11/2016
Rishikesh, Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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14. That the construction of the Tehri Project was completed in three separate stages viz. the Dam Foundation, the Coffier Dam and the Main Dam. The Tehri Dam Project was finally completed in the year 2006. The Koteswar Hydro Electric Project was completed in the year 2011. Both the said projects, being part of the Tehri Dam Complex are now fully functional and are providing electricity to the nation, especially to the member States of Northern Region Power Committee comprising of Uttarakhand, Uttar Pradesh, NCT of Delhi, UT of Chandigarh, Punjab, Haryana, Himachal Pradesh, Jammu & Kashmir and Rajasthan through their Power Corporations which are numbering 9 (Nine), vide separate Power Purchase Agreements (**the said Agreements**) executed between the Petitioner and the said States.

Methodology of Generation:

15. That the manner and the methodology of generating the Hydro Electric Power i.e. generation of electricity by use of water is briefly described as follows :

The potential energy of water is converted into kinetic energy for driving the turbine which is the prime mover that provides torque to the alternator for generating electricity. The potential energy is proportionate to the difference between water levels at entry and exit of water conductor system. For this purpose a dam is built in the natural course of river and water after passing through the turbine, rejoins the river. The quantity of water drawn by the water conductor system is thus, released back to the river and hence, there is no consumption of water in the process.

Established/legitimate expectation:

16. That it is pertinent to point out here that the Tehri Dam Project and the KHEP were constructed in the State of Uttar Pradesh with the consent of the State Government

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 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, राधिकेश
 THDC India Limited, Rishikesh

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and with Techno-Economic Clearance by the Central Electricity Authority. It was provided that the State Government of Uttar Pradesh, being the home state in respect of the said project then, would be getting 12% free power from the said project in accordance with the formula for sharing of benefits from the Central Sector Hydro Electric Projects.

17. That it is further relevant and pertinent to point out that in terms of the specific written understanding arrived at between the Union of India and the State Government, as contained in Clause 62(A) (ii) of The Articles of Association of the Petitioner, 12% of generated power at Bus Bar was to be made available to Home State i.e. the State of Uttar Pradesh then, free of cost as royalty in lieu of use of natural resources. Copy of Clause 62(A) (ii) of The Articles of Association of the Petitioner states as under:-

if wage included

***62(A) Tehri Hydro Power Complex:**

The benefits accruing from Tehri Hydro Project Complex comprising of Tehri HEP Stage-I and Koteshwar HEP shall be shared on the following basis:-

- (i) The entire irrigation benefits shall be available to Govt. of Uttar Pradesh in lieu of 100% cost bearing by them of "Irrigation Component".
- (ii) 12% of generated power at bus bar shall be available to Home State free of cost as royalty in lieu of use of natural resources.

3/11/2016
21/11/2016



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

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- (iii) 25% of the remaining 88% of generated power shall be allocated to Govt. of Uttar Pradesh in lieu of 25% Equity contribution of "Power Component" made by Govt. of Uttar Pradesh. In case the Equity contribution is less than 25%, the allocation of the Power to UP shall be proportionate to their Equity Contribution.
- (iv) The remaining Generated Power shall be in the Central Pool, to be allocated by Govt. of India, for sale, in accordance with the standard formula evolved from time to time.

(B) Other Projects:-

- (i) Free Generated Power shall be allocated to Home state in accordance with the policies / guidelines, in force.

A true Copy of the relevant part of the Memorandum of Association and the Articles of Association of the Petitioner company are annexed herewith as **ANNEXURE - 2 (Colly)** to this petition.

18. That it may be brought to the notice of the Court that the Memorandum of Association (**MOA**) as well as the Articles of Association (**AOA**) of the Petitioner Company was duly executed by and between The Govt. of India in the name of The President of India and the State of Uttar Pradesh in the name of The Governor of Uttar Pradesh, prior to the enactment and promulgation of The Uttar Pradesh Reorganization Act, 2000, in terms of the provisions of Article 299 of The Constitution of India. In furtherance of the above provisions and agreement of providing 12% free power as royalty to the home State i.e. the State of Uttarakhand in lieu of using the natural resources of the

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 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, राषिकेश
THDC India Limited, Rishikesh

REGISTERED
 9/11/01
 25-2-2004
 Tehsil Haridwar, Dist. Dehradun
 Uttarakhand (INDIA)

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State of Uttarakhand, till date the Petitioner has provided almost 4000 Mus free power to the State of Uttarakhand worth Rs. 2000 crores approximately.

19. That in terms of the provisions of Sections 55 and 79 of the Uttar Pradesh Reorganization Act, 2000, the contracts entered into between the erstwhile State of Uttar Pradesh shall be sacrosanct and would bind the successor States of Uttar Pradesh as well as of Uttarakhand. The provisions of Sections 55 and 79 states as under:-

55. Contracts.

(1) *Where, before the appointed day, the existing State of Uttar Pradesh has made any contract in the exercise of its executive power for any purposes of the State, that contract shall be deemed to have been made in the exercise of the executive power,-*

(a) *if the purposes of the contract are, on and from the appointed day, exclusive purposes of either of the successor States of Uttar Pradesh and Uttaranchal; and*

(b) *in any other case, of the State of Uttar Pradesh, and all rights and liabilities which have accrued, or may accrue under any such contract shall, to the extent to which they would have been rights or liabilities of the existing State of Uttar Pradesh, be rights or liabilities of the State of Uttaranchal or the State of Uttar Pradesh, as the case may be:*

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Provided that in any such case as is referred to in clause (b), the initial allocation of rights and liabilities made by this sub-section shall be subject to such financial adjustment as may be agreed upon between the successor States of Uttar Pradesh and Uttaranchal or in default of such agreement, as the Central Government may, by order, direct.

(2) For the purposes of this section, there shall be deemed to be included in the liabilities which have accrued or may accrue under any contract-

(a) any liability to satisfy an order or award made by any court or other tribunal in proceedings relating to the contract; and

(b) any liability in respect of expenses incurred in or in connection with any such proceedings.

(3) This section shall have effect subject to the other provisions of this Part relating to the apportionment of liabilities in respect of loans, guarantees and other financial obligation; and bank balances and securities shall, notwithstanding that they partake of the nature of contractual rights, be dealt with under those provisions.

79. Water Resources Development and its Management.

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(1) Notwithstanding anything contained in this Act but subject to the provisions of Section 80, all rights and liabilities of the existing State of Uttar Pradesh in respect of water resource projects in relation to-

- (i) Ganga and its tributaries traversing the successor States excluding the Upper Yamuna River up to Okhla; and
- (ii) Upper Yamuna River and its tributaries up to Okhla,

shall, on the appointed day, be the rights and liabilities of the successor States in such proportion as may be fixed, and subject to such adjustments as may be made, by agreement entered into by the said States after consultation with the Central Government, or, if no such agreement is entered into within two years of the appointed day, then, the Central Government may, by order, determine within one year having regard to the purposes of the project:

Provided that the order so made by the Central Government may be varied by any subsequent agreement entered into by the successor States after consultation with the Central Government.

(2) An agreement or order referred to in subsection (1) shall, where an extension or further development of any of the projects referred to in that subsection after the appointed day is undertaken, be the rights and liabilities of the

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successor States in relation to such extension or further development.

(3) The rights and liabilities referred to in subsections (1) and (2) shall include-

- (a) the right to receive and utilise the water available for distribution as a result of the projects; and
- (b) the right to receive and utilise the power generated as a result of the projects, but shall not include the rights and liabilities under any contract entered into before the appointed day by the Government of the existing State of Uttar Pradesh with any person or authority other than Government.

20. That Petitioner since the years 2006 and 2011, has been drawing water from the rivers Ganga and Bhagirathi, in relation to the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project respectively, for generation of electricity and simultaneous inter-state sale and consumption of the same. It may be stated that river Ganga is an interstate river and river Bhagirathi is also a tributary of river Ganga.

At the time of the inception of the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project in the State of Uttar Pradesh, the imposition of any tax or cess on the water drawn by the Petitioner for generation of electricity in relation to the above said projects, by the State Govt. were never contemplated or notified. The same was in view of the fact that it had been agreed between the Central Government and the then

NOTIFIED

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Revenue Secretary
103-2, 2012001
Lucknow, U.P., India

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Government of Uttar Pradesh that 12% power generated from the said projects would be given free of cost to the State of Uttar Pradesh as / towards royalty in lieu of the use of natural resources by the Petitioner, viz. the water resources. Hence Royalty, being a tax was already being recovered by the State of Uttarakhand, being the rightful successor state, upon the electricity being generated by the Petitioner from the above said projects.

or otherwise in lieu of what you are doing this is free electricity

Int of coming into existence & provisions of Act of 2012

- 21. That vide letter No. 44-60/1350015/3 dated 17.11.2015 issued by the Office of Respondent No. 3, Petitioner herein was informed about the promulgation, notification and enforcement of the said Act, with a direction to register itself under the provisions of the said Act. Vide the said letter the Petitioner was informed that in terms of the Uttarakhand Water Tax on Electricity Generation Act, 2012, the Petitioner was liable to pay tax on the water drawn for the purposes of generation of electricity → and for the said purpose the Petitioner was directed to send the required information pertaining to the discharge of water, level of head, hydro power generation capacity etc. to the Office of Respondent No. 3. Copy of the letters dated 17.11.2015 and 26.11.2015 are annexed herewith as **ANNEXURE - 3 (Colly)** to this petition.

- 22. That another letter No. 3436 शिवाजी/जलकर/ dated 26.11.2015 was received by the Petitioner from the Office of Respondent No. 3 referring to Sections 9 and 10 of the Uttarakhand Water Tax on Electricity Generation Act, 2012, stating that the Petitioner was required to register its Hydro Electric Projects under the above provisions and the Petitioner was asked to submit its registration fee in this regard at the earliest.

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23. That it is stated that in terms of the provisions of Section 12(2) The Uttarakhand Water Tax on Electricity Generation Act, 2012, the Hydro Power Stations in Uttarakhand are required to apply for registration to the Commission within a period of six months from the date of commencement of the Act, which is 15.08.2015 and the Commission shall pass an order to register the user within a period of six months from the date of receipt of application in accordance with the provisions of the Act. The above section further states that in case the user fails to apply or register within stipulated time therein, the Commission shall forthwith impose suitable penalty which may be enhanced in case of prolonged default. The relevant sections reads as under:-

"9. No person shall install a Scheme, requiring usage of water or in any other way use the water, unless he / she is authorized to do so by a registration certificate, issued under Section 10.

10. An user intending to use water (non-consumptive use) for generation of electricity shall be issued a registration certificate after the execution of an agreement between the user and the Commission under the Act.

12(1) The registered user shall be liable to pay water tax for the water drawn for electricity generation as per the provisions of the Act.

(2) Where any user has constructed a Hydropower scheme, for purpose of generation of electricity, prior to the commencement of the Act, such user shall, within a period of six months from the date of commencement of the Act, apply for registration

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under the Act and the Commission shall pass an order to register the user within a period of six months from the date of receipt of application in accordance with the provisions of the Act.

(3) If the user as mentioned in sub-section (2) fails to apply or register within time stipulated therein, the Commission shall forthwith impose suitable penalty which may be enhanced in case of prolonged default.

A true Copy of The Uttarakhand Water Tax on Uttarakhand Water Tax On Electricity Generation Act, 2012 is annexed herewith as ANNEXURE -4 to this petition.

24. That consequently and thereafter Respondent No. 3 issued a notification No. 2883/II-2015/01/(50)/2011 dated 7th November, 2015 under the provisions of Section 17(1) the said Act, fixing the rates based on which the Water Tax was to be levied on the Petitioner. It may be mentioned that the rates as fixed under the above notification were applicable to all Hydro Electric Projects situated in the State of Uttarakhand, of more than 5 MW capacity as per the following rates:-

Sl. No.	Available Head	Rate of Water Tax
1	Upto 30.00 M	02 Paise per cu meter
2	31.00M to 60.00M	05 Paise per cu meter
3	61.00M to 90.00M	07 Paise per cu meter
4	Above 90.00M	10 Paise per cu meter

Copy of the notification No. 2883/II-2015/01/(50)/2011 dated 7th November, 2015 is annexed herewith as ANNEXURE- 5 to this petition.

ATTESTED

[Signature]

D. D. KULIYAL

Secretary

Uttarakhand State Electricity Regulatory Commission

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It is pertinent to state that the quantum of electric energy generated in a Hydro Station is proportionate to the 'Head' being difference in the Levels at entry and exit of water conductor System. Hence the same volume of water passing through Hydro Turbines will generate more Electricity in a High Head Power Station as compared to Hydro Station with Low Head. In the case of the Petitioner's Tehri Dam, design Head is of 188m, 1000MW of capacity and yields design energy of 2797 Million Units as compared to its immediate downstream Project of Koteshwar HEP with a design Head of 69m, 400MW yielding design energy of 1155 Million Units. Thus levying Water Cess based on Volume of Water on per Cubic Meter basis on a graded scale of 'head' is in fact levy of tax on electricity generation itself.

- 25. That the petitioner has no other alternate, effective and efficacious remedy other than to approach this Hon'ble Court through the present writ petition preferred under Article 226 of the Constitution of India.
- 26. That the Petitioner seeks to challenge the legislative competence of the State Government of Uttarakhand viz. Respondent Nos. 1 and 6 to have enacted the said Act as well as all further consequential notifications, orders, directions, circulars etc. on the following grounds, which are without prejudice to and independent of each other.

GROUND

A) **BECAUSE** the imposition of tax on water by the State of Uttarakhand i.e. the Respondents herein is beyond its legislative competence and hence, the enactment and promulgation of the said Act is unconstitutional and ultra vires the provisions of The Constitution of India, 1950.

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B) **BECAUSE** List II of the Seventh Schedule of The Constitution of India, 1950 does not envisage, grant or permit the legislature of any State to make laws with respect to any of the matters not specified in the above list. In terms of the provisions of Article 246 sub clause 3 of The Constitution of India, 1950, the legislature of any State has the exclusive power to make laws for such State with respect to any of the matters enumerated List II, i.e. State List. Article 246 The Constitution of India, 1950 states as under:-

"246. Subject matter of laws made by Parliament and by the Legislatures of States

- (1) Notwithstanding anything in Clauses (2) and (3), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List-I in the Seventh Schedule (in this Constitution referred to as the "**Union List**").
- (2) Notwithstanding anything in Clause (3), Parliament, and, subject to Clause (1) the Legislature of any State also, have power to make laws with respect to any of the matters enumerated in List-III in the Seventh Schedule (in this Constitution referred to as the "**Concurrent List**").
- (3) Subject to Clauses (1) and (2), the Legislature of any State has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List-II in

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the Seventh Schedule (in this Constitution referred to as the "State List")

- (4) Parliament has power to make laws with respect to any matter for any part of the territory of India not included (in a State) notwithstanding that such matter is a matter enumerated in the State List.

C) **BECAUSE** List II of the Seventh Schedule of The Constitution of India, 1950, does not contemplate or mention any matter in any of its entries contained therein which deals with imposition of levy of taxes on usage or consumption of water, consumptive or otherwise. It is stated that the sole entry contained in List II i.e. the State List in the Seventh Schedule of The Constitution of India, 1950, is Entry 17, which states as under:-

*17. Water, that is to say, water supplies, irrigation and canals, drainage and embankments water storage and water power subject to the provisions of entry 56 of List-I.

It is stated that Entry 17 contained in List II in Seventh Schedule of The Constitution of India, 1950, contemplates the State Legislature making and framing laws in relation to water supplies, irrigation and canals drainage and water storage as well as water power. However, the same does not contemplate any provision for imposing taxes on water.

D) **BECAUSE** it is well settled that although legislative power includes all incidental and subsidiary power, the power to impose a tax is not such a power under our Constitution. Each of the Union and the State Lists which are Lists

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and II start by enumerating first the entries conferring general legislative powers as distinct from taxation powers. In other words, the taxation entries i.e. entries conferring taxing power, are separately enumerated after entries conferring general legislative power. Thus items 1 to 81 of List I deal with the exclusive general legislative powers of Parliament while 82 to 92 enumerate the taxes which Parliament may impose. The same pattern of classification and conferment of general legislative as distinguished from taxing power is adopted in the State List, List II. Entries 1 to 44 of this List deal with general legislative power while Items 45 to 63 deal with specific taxes which might be imposed exclusively by the State Legislatures. Therefore, Power to tax must be derived from a specific taxing entry, failing which there is legislative competence and it will be the power of the Central Government by virtue of entry 97 of List I.

Residual power to impose tax

E) **BECAUSE** the above principle can be gleaned from a decision of this Hon'ble Court in the case of **M.P. v. Sundararamier & Co. v. State of Andhara Pradesh [(1958) SCR p 1422 at pp 1947-80].** Venkatarama Aiyar, J. speaking for the Court said:

"In List I, Entries 1 to 81 mention the several matters over which Parliament has authority to legislate. Entries 82 to 92 enumerate the taxes which could be imposed by a law of Parliament. An examination of these two groups of entries shows that while the main subject of legislation figures in the first group, a tax in relation thereto is separately mentioned in the second. Thus, Entry 22 in List I is "Railways", and Entry 89 is "Terminal taxes on goods or passengers, carried by railway, sea or air; taxes on railway fares and freights". If Entry 22 is to be construed as

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involving taxes to be imposed, then Entry 89 would be superfluous. Entry 41 mentions "Trade and commerce with foreign countries; import and export across customs frontiers". If these expressions are to be interpreted as including duties to be levied in respect of that trade and commerce, then Entry 83 which is "Duties of customs including export duties" would be wholly redundant. Entries 43 and 44 relate to incorporation, regulation and winding up of corporations. Entry 85 provides separately for Corporation tax. Turning to List II, Entries 1 to 44 form one group mentioning the subjects on which the States could legislate. Entries 45 to 63 in that List form another group, and they deal with taxes. Entry 18, for example, is "Land" and Entry 45 is "Land revenue". Entry 23 is "Regulation of mines" and Entry 50 is "Taxes of mineral rights".

The above analysis—and it is not exhaustive of the entries in the Lists—leads to the inference that taxation is not intended to be comprised in the main subject in which it might on an extended construction be regarded as included, but is treated as a distinct matter for purposes of legislative competence. And this distinction is also manifest in the language of Article 248, clauses (1) and (2), and of Entry 97 in List I of the Constitution."

F) **BECAUSE** it is trite and settled law that the language of any provision of law is to be understood and interpreted in the language and terminology it is couched into. The words are to be given its plain meaning, unless the same are ambiguous or capable of more than one interpretation. Where the drafters of the Constitution had intended to include the matters in respect on which the

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State Government could frame and make laws pertaining to taxation, the same have been specifically provided in the State List viz. vide Entries 46, 49, 50, 52, 53, 54, 55, 56, 57, 58, 60, 61 and 62. The absence of any matter or entry in the State List pertaining to taxes on water and also in the absence of any provision of taxation in Entry 17 of the State List viz. List II in the Seventh Schedule of The Constitution of India, 1950, makes the Government of Uttarakhand incompetent to enact, frame or make any law in its State Legislature for imposition of tax on water. Hence the provisions of Chapters 3 to 5, containing Sections 4 to Section 19 in the said act are ultra vires The Constitution of India.

G) **BECAUSE** the legislative power of the State in terms of Entry 17 List II is limited to general law making with respect to water power, for example safety specifications for water plants etc., other than levying of tax, as specific provisions are provided in the Seventh Schedule of The Constitution of India, 1950 with respect to levy of tax. As such entry 17 does not confer power to tax on State Legislature. It is well settled that in the Constitutional Scheme of the Lists in Seventh Schedule there exists clear distinction between the general subject of Legislation and the heads of taxation. The heads of taxation are separately enumerated. In the present case the Act may fall within Entry 17 which does not contain any subject or head of taxation. Hence, the tax on water levied by the Respondents in terms of Chapters 3 to 5 of the said act is invalid and unconstitutional.

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H) **BECAUSE** the State List viz. List II unambiguously mentions and stipulates the matters vide various Entries therein in respect of which the State Legislature can make and formulate laws, including the matters

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pertaining to imposition of taxes by the State. It may be pertinent to point out here that the State Legislature has been given the authority and mandate in terms of Article 246 (3) of The Constitution of India, 1950, to make laws for imposition of taxes on the goods and services mentioned in Entries 46, 49, 50, 52, 53, 54, 55, 56, 57, 58, 60, 61 and 62 only and in respect of no other matters. The said Entries in List II states as under:-

- *46. Taxes on agricultural income.
49. Taxes on lands and buildings.
50. Taxes on mineral rights subject to any limitations imposed by Parliament by law relating to mineral development.
52. Taxes on the entry of goods into a local area for consumption, use or sale therein.
53. Taxes on the consumption or sale of electricity.
54. Taxes on the sale or purchase of goods other than newspapers, subject to the provisions of entry 92A of List-I
55. Taxes on advertisements other than advertisements published in the newspapers (and advertisements broadcast by radio or television).
56. Taxes on goods and passengers carried by road or on in land waterways.
57. Taxes on vehicles, whether mechanically propelled or not, suitable for use on roads, including tramcars subject to the provisions of entry 35 of List-III.
58. Taxes on animals and boats.
60. Taxes on professions, trades, callings and employments.
61. Capital taxes.
62. Taxes on luxuries, including taxes on entertainments, amusements, betting and gambling.*

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From a reading of the above Entries, it is trite that the State Legislature under the List II of the Seventh Schedule of The Constitution of India, 1950, does not have the Legislative power or the Constitutional mandate to make or promulgate any law pertaining to imposition of tax on the water drawn by any person.

1) **BECAUSE** Article 248 of The Constitution of India, 1950, states as under:

"248. Residuary power of Legislation

(1) *Parliament has exclusive power to make any law with respect to any matter not enumerated in the Concurrent List or State List.*

(2) *Such power shall include the power of making any law imposing a tax not mentioned in either of those Lists.* ✓

A reading of the above Article would manifest the intention of the drafters of The Constitution of India, 1950, that in respect of any matter which is not enumerated in the State List, the Parliament has the exclusive power to make any laws in respect of the said matter. The same includes the power of imposing a tax not mentioned in the State List or in the concurrent List. Since no matter provided either in the State List or the Concurrent List, pertaining to taxation or taxes on usage of water or otherwise, the State Government of Uttarakhand does not have the Legislative competence or mandate to make or frame any laws pertaining to imposition of taxes on the water drawn for the purposes of generation of electricity in the State of Uttarakhand.

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Hence, the provisions of Chapters 3 to 5 seeking to levy

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3/11/2016

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and impose Water Tax on generation of electricity are unconstitutional.

J) **BECAUSE** the Respondents are seeking to impose the tax on basis of the water drawn by the projects of the Petitioner, which water is being drawn for the purposes of generating the electricity. Even assuming without admitting that the incidence of tax is sought to be levied not on the water drawn by the hydro electric projects of the Petitioner, but on the generation of by the Petitioner Projects, levy of tax on generation of electricity is also not contemplated either under List-II or List-III in the Seventh Schedule of The Constitution of India.

K) **BECAUSE** even assuming though not admitting that the tax sought to be imposed in terms of the said Act is a tax on the electricity generated by use of water, it is stated that none of the Entries in List II of the Seventh Schedule of The Constitution of India, 1950, contemplate any taxes on the generation of electricity inasmuch as generation, transmission, delivery and consumption of electricity is simultaneous and since the generation is taking place within the State of Uttarakhand and is being supplied and received in other states, the transaction is an inter-state sale from one state to another and hence is covered that the provisions of Entry No. 92A of List I in the Seventh Schedule of The Constitution of India. Hence, the Constitutional mandate and the Legislative competence to frame and make laws in relation to imposition of a tax not mentioned in the State List i.e. generation of electricity, would also be under the exclusive domain and power of the Parliament i.e. under List I in the Seventh Schedule of The Constitution of India, 1950.

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Notary
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L) **BECAUSE** as far as generation of electricity is concerned, the power to levy any duty on such generation of electricity is vested exclusively in the Parliament by virtue of Entry 84 List 1 being "other goods manufactured or produced in India" whereas Entry 53 of List II empowers the State Legislature to levy taxes only on consumption or sale of electricity and not on the generation of electricity. This view is consistently found in several judgments of the Apex Court including **M.P. Cement Manufacturers' Assn. v. State of M.P.**, (2004) 2 SCC 249 at page 256 which held as under-

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"10. Electricity is goods (see *CST v. M.P. Electricity Board* [(1969) 1 SCC 200], SCC at p. 204). Thus, the levy of excise duty on the production of electricity which falls within the phrase "other goods manufactured" in Entry 84 of List I is within the exclusive jurisdiction of Parliament and the State has the competence to levy tax only on the sale and consumption of electricity [See *Hoechst Pharmaceuticals Ltd. v. State of Bihar*, (1983) 4 SCC 45; 1983 SCC (Tax) 248; (1983) 3 SCR 130]." A

Read by Adv. by X Court

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17. There can, in the circumstances, be no doubt that the levy was sought to be imposed on the generation of electricity by the amendment, a levy which the State, admittedly, was incompetent to impose | See *State of Mysore v. West Coast Papers Mills Ltd.*, (1975) 3 SCC 448; 1975 SCC (Tax) 30]. 5

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BECAUSE, any kind of tax, even 'water tax', can only be levied by central government by virtue of Entry 84 List I-

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Union List read with the provisions of The Central Excise Act, 1944. The field being occupied by the Union Legislation, the State of Uttarakhand thereafter has no competence to frame any law touching upon the same subject. Therefore, the impugned act of the State of Uttarakhand also violates the provisions of Article 256 of The Constitution of India, 1950 which states as under:-

Article 256

"The executive power of every State shall be so exercised as to ensure compliance with the laws made by Parliament and any existing laws which apply in that State."

N) **BECAUSE** the provisions of Article 248 of The Constitution of India, 1950, is to be read in juxtaposition with the provisions of Entry 97 in List I in the Seventh Schedule of The Constitution of India, 1950, Entry 97 categorically states, reproduces and reaffirmed the provision of Article 248 of The Constitution of India, 1950. Entry 97 states as under:-

"97. Any other matter not enumerated in List-II and List-III including any tax not mentioned in either of those Lists."

Hence the sole and exclusive power to legislate on the matters which are not enumerated in the State List or the Concurrent List viz. List-II and List-III respectively, vests with the Union and not with the State. Consequently the imposition of Water Tax in terms of Chapters 3 to 5 of the said Act is unconstitutional and liable to be quashed and struck down.

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9/11/06

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O) **BECAUSE** it is clear from the impugned legislation that the tax sought to be imposed as the Title of the Act itself suggests i.e. 'The Uttarakhand Tax On Electricity Generation Act, 2012' is on the generation of electricity and not on its sale or consumption. The Apex Court has in the judgment titled as **M.P. Cement Manufacturers' Assn. v. State of M.P.**, (2004) 2 SCC 249 held as under:-

"18. The interpretation of the amendment by the High Court and as canvassed by the respondents that the cess was actually on sale and consumption and that production was merely the measure of tax is unacceptable. Such a construction is contrary to the express words of the statute. Doubtless, while considering a challenge to the constitutionality of a statutory provision, the court will lean in favour of upholding its validity. (See *State of Karnataka v. Ranganatha Reddy* [(1977) 4 SCC 471].) But this does not mean that in this process of leaning the court must perform verbal gymnastics to overcome a patent lack of legislative competence. As said by the Constitution Bench of this Court in *Mathuram Agrawal v. State of M.P.* [(1999) 8 SCC 667] : (SCC p. 673, para 12)

(6)

(7)

"The intention of the legislature in a taxation statute is to be gathered from the language of the provisions particularly where the language is plain and unambiguous. In a taxing Act it is not possible to assume any intention or governing purpose of the statute more than what is stated in the plain language. It is not the economic results sought to be obtained by making the provision which is relevant in interpreting a fiscal statute. Equally impermissible

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Assistant Secretary

Reg. No. 2111/2016

Tehsil Rishikesh, Distt. Dehradun

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(445)

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is an interpretation which does not follow from the plain, unambiguous language of the statute. Words cannot be added to or substituted so as to give a meaning to the statute which will serve the spirit and intention of the legislature."

P) **BECAUSE** the Respondents by means of the said Act are therefore, seeking to impose tax, one way or the other, which they cannot impose. It is trite law that no tax can be levied or collected except by authority of law and the Respondents by enacting and promulgating the said Act are seeking to levy and collect tax indirectly on water under the said Act which is unconstitutional, illegal and a colourable exercise of power on part of the State of Uttarakhand. The name and title of the said Act itself shows the fraud being exercised by the State Government on its own powers to the detriment of the Petitioner herein. Reference in this regard may be made to the judgment titled as **P. Vajravelu Mudallar And Others Vs. Special Deputy Collector For Land Acquisition, West Madras And Another**, reported in **AIR 1965 SC 1017** wherein the following ratio decendi was laid down by the Apex Court:-

fraud of power

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16. This leads us to the consideration of the question of the scope of the doctrine of fraud on power. In Gajapati Narayan Deo vs. State of Orissa, (1954) SCR at pages 10-11, Mukherjea, J., as he then was, explained the doctrine thus:

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"It may be made clear at the outset that the doctrine of colourable legislation does not involve any question of bona fides or mala fides on the part of the legislature. The whole doctrine resolves itself into the

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question of competency of a particular legislature to enact a particular law. If the legislature is competent to pass a particular law, the motives which impelled it to act are really irrelevant. On the other hand, if the legislature lacks competency, the question of motive does not arise at all.

~~Whether a statute is constitutional or not is thus always a question of power".~~

The learned Judge described how the Legislature may transgress the limits of its constitutional power thus:

"Such transgression may be patent, manifest or direct, but it may also be disguised, covert or indirect and it is to this latter class of cases that the expression "Colourable Legislation" has been applied in certain judicial pronouncements".

This Court again explained the said doctrine in Gullapalli Nageswara Rao vs. Andhra Pradesh State Road Transport Corporation, (1959) 1 Suppl. SCR 319 at page No. 329 thus: 10

"The legislature can only make laws within its legislative competence. Its legislative field may be circumscribed by specific legislative entries or limited by fundamental rights created by the Constitution. The legislature cannot overstep the field of its competency, directly or indirectly. The Court will scrutinise the law to ascertain whether the Legislature by device

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purports to make a law which, though in form appears to be within its sphere, in effect and substance, reaches beyond it. If, in fact, it has power to make the law, its motives in making the law are irrelevant".

Q) **BECAUSE** in terms of Article 288 (2) of The Constitution of India, 1950, the Legislature of a State may by law impose, or authorize the imposition of any such tax in respect of any water or electricity stored, generated, consumed, distributed or sold by any authority established by any existing law or any law made by Parliament for regulating or developing any inter-state river or river valley, but no such law shall have any effect unless it has, after having been reserved for the consideration of the President received his assent) and (if any such law provides for the fixation of the rates and other incidents of such tax by means of rules or orders to be made under the law made by any authority, the law shall provide for the previous consent of the President being obtained to the making of any such rule or order. Article 288 states as under:-

***288. Exemption from taxation by States in respect of water or electricity in certain cases**

(1) Save in so far as the President may by order otherwise provided, no law of a State in force immediately before the commencement of this Constitution shall impose, or authorize the imposition of, a tax in respect of any water or electricity stored, generated, consumed, distributed or sold by any authority established by any existing law or any law made by Parliament for regulating or developing any inter-State river or river-valley.

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(2) The Legislature of a State may by law impose, or authorize the imposition of, any such tax as is mentioned in Clause (1), but no such law shall have any effect unless it has, after having been reserved for the consideration of the President, received his assent and if any such law provides for the fixation of the rates and other incidents of such tax by means of rules or orders to be made under the law by any authority, the law shall provide for the previous consent of the President being obtained to the making of any such rule or order."

R) **BECAUSE**, Article 288 of The Constitution of India only empowers the State Government to impose tax in respect of any water or electricity stored, generated, consumed, distributed or sold by any authority established by any existing law or any law made by Parliament for regulating or developing any inter State river or river valley. It is stated that there is no legislative competence of the State of Uttarakhand i.e. the Respondent Nos. 1 to 5 to impose any tax on the "water drawn" by the Petitioner's projects, as in terms of the provisions of Sections 3(2), 14 (1), 18 and similar provisions of the said Act, the "water drawn" is not akin to storage, generation, distribution, consumption or sale of water. It is stated that the provisions of Article 288 of The Constitution of India only authorizes the State Government to impose tax in respect of water which is used for the above mentioned five (5) purposes only and is not applicable in the case of the Petitioner's project where the water is drawn and is sought to be taxed under the relevant provisions of the

said Act.

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S) **BECAUSE** the impugned legislation which defines the expression "User" by way of section 2(f) to mean "drawing of water" or "to avail the facility to draw water from any source for generation of electricity" clearly goes beyond the scope of taxability permitted by Article 288 which clearly restricts the power of taxation of States on water to the following enumerated categories:-

- a. State Government can impose tax in respect of any water or electricity:
 - i. stored.
 - ii. generated.
 - iii. consumed.
 - iv. distributed or
 - v. sold by any authority established by any existing law or any law made by Parliament for regulating or developing any inter State river or river valley.

(Emphasis supplied)

On the facts and circumstances of the present case, a dam is built in the natural course of river and water after passing through the turbine rejoins the river. There is no storage, generation, consumption, distribution or sale of water in the process as contemplated in Article 288 and therefore even on this count the State Legislature does not have the power to levy any tax merely on the drawl of water and therefore the impugned legislation i.e. the said Act is ultra vires the Constitutional provisions contained in Part-XII of The Constitution of India.

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BECAUSE, in any event it is pertinent to note that the definition of "water source" under Section 2(h) of the impugned Act also goes beyond the constitutional



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mandate of Article 288, which clearly restricts the State's taxing power on water to Inter-State river or river valleys. However, Section 2(h) defines "water source" to mean "a river and its tributaries, stream, nallah, canal, spring, pond, lake, water course or any other source from which water is drawn to generate electricity." Therefore the above definition of water source which has a bearing on the width of the State's power of taxation goes beyond the Inter-State river or river valley alone and suffers from the vice of being over-broad.

U) BECAUSE the above submission is supported by the decision of the Hon'ble Supreme Court in the case of **Southern Petrochemical Industries Co. Ltd. v. Electricity Inspector & ETIO**, (2007) 5 SCC 447 which discusses the scope and ambit of Article 288 of the Constitution as under:

(11)

64. A plain reading of clause (2) of Article 288 of the Constitution of India raises no doubt that the application thereof was meant to be only in respect of the river valley authorities like Damodar Valley Corporation constituted in the year 1948 by the Damodar Valley Corporation Act, 1948. The question came up for consideration before this Court in Damodar Valley Corpn. v. State of Bihar [(1976) 3 SCC 710] : 1976 SCC (Tax) 389] wherein it was stated: (SCC pp. 714-15, para 9)

(12)

"9. What is required by clause (2) of Article 288 is that the law made by the State Legislature for imposing, or authorising the imposition of tax mentioned in clause (1) shall have effect only if after having been reserved for the consideration of the President it receives his

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assent. Another requirement of that clause is that if such law provides for the fixation of the rates and other incidents of such tax by means of rules or orders to be made under the law by any authority, the law shall provide for the previous consent of the President being obtained to the making of any such rule or order. It is, however, not the effect of that clause that even if the abovementioned two requirements are satisfied, the provisions which merely deal with the mode and manner of the payment of the aforesaid tax should also receive the assent of the President and that in the absence of such assent, the provisions dealing with the incidence of tax, which have received the assent of the President, would remain unenforceable.*

(Emphasis supplied)

V) **BECAUSE** even assuming though not admitting that the Government of Uttarakhand i.e. Respondent Nos. 1 to 5 can impose and levy tax on the basis of the "water drawn" in accordance with the provisions of Article 288 (2) of The Constitution of India, the law authorizing the same has to receive the assent of the President and not of the Governor. The said Act having received the assent of the Governor on 25.01.2013, as stated in the Notification dated 28.01.2013, is contrary to the provisions of Article 288(2) of The Constitution of India and hence the notification of the said act is void ab-initio and is liable to be declared as being unconstitutional. It is stated that the notification of the said Act by the Governor of Uttarakhand is runs counter to the scheme of the

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constitutional provisions contained in Article 288(2) of Part-XII of The constitution of India.

W) **BECAUSE** the fixation of the rates of tax by Respondent Nos. 1 to 5 in terms of the Notification No. 288 3/II-2015/01/(50)/2011 dated 07.11.2015 issued by Respondent No. 3 in terms of the powers exercised by him under Section 17(1) of the said Act are also contrary to the provisions of Article 288 (2) of The Constitution of India, which contemplate and mandate the fixation of the rates and other incidents of such tax, receiving the previous consent of the President being obtained to the making of any such rule and order. Admittedly before issuing the above Notification No. 2883/II-2015/01/(50)/2011 dated 07.11.2015. no such prior consent of the President was obtained in terms of the above article, thereby rendering the above Notification issued under Section 17 (1) of the said Act, unconstitutional and contrary to the provisions of the Part-XII of The Constitution of India.

X) **BECAUSE** the assent given to the said act by the Governor of the State of Uttarakhand was in violation of the expressed terms of Article 200 of The Constitution of India, under which the Governor should have reserved the bill for consideration of The President in terms of Article 288(2) of The Constitution of India. Article 200 states as under:-

"200. Assent to Bills - When a Bill has been passed by the Legislative Assembly of a State or, in the case of State having a Legislative Council, has been passed by both House of the Legislature of the State, it shall be presented to the Governor and the Governor shall declare either that he assents to the Bill or that he

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3/11/2016

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withholds assent therefrom or that he reserves the Bill for the consideration of the President."

Y) **BECAUSE** the Petitioner is a Government Company in which 75% of the share holding is held by the Union Government and 25% of the share holding is under the ownership of the State of Uttar Pradesh. Hence, in terms of the above shareholding the Union of India is the owner of the above shareholding the Union of India is the owner of the above mentioned two projects of the Petitioner Company to the extent of the share holding held by it and is exempt from all the taxes imposed by a State or by any authority within a State viz. State of Uttarakhand. Article 285 of The Constitution of India reads as under:-

"285. Exemption of property of the Union from State taxation

- (1) The property of the Union shall, have in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by the State or by any authority within a State.
- (2) Nothing in Clause (1) shall, until Parliament by law otherwise provides, prevent any authority within a State from levying any tax on any property of the Union to which such property was immediately before the commencement of this Constitution liable or treated as liable, so long as that tax continues to be levied in that State.

Hence the imposition of Water Tax upon the Petitioner Company in terms of Chapters 3 to 5 of the said act is violative of the provisions of Article 285 of The Constitution of India and hence unconstitutional and is liable to be declared as such.

ATTESTED
3.11.2010

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- 2) **BECAUSE** the Tehri Dam Project and the KHEP were conceived in the State of Uttar Pradesh with the consent of the State Government and with Techno-Economic Clearance by the Central Electricity Authority. The State Government of Uttarakhand, being the home state in respect of the said project, has been getting 12% free power from the said project in accordance with the formula for sharing of benefits from the Central Sector Hydro Electric Projects.
- AA) **BECAUSE** it is further relevant and pertinent to point out that in terms of the specific written understanding arrived at between the Union Government and the State Government, as contained in Clause 62(A) (ii) of The Articles of Association of the Petitioner, 12% of generated power at Bus Bar was to be made available to Home State i.e. the State of Uttarakhand at present free of cost as royalty in lieu of use of natural resources. Copy of Clause 62(A) (ii) of The Articles of Association of the Petitioner states as under:-

***62(A) Tehri Hydro Power Complex:**

The benefits accruing from Tehri Hydro Project Complex comprising of Tehri HEP Stage-1 and Koteshwar HEP shall be shared on the following basis:-

- (v) *The entire irrigation benefits shall be available to Govt. of Uttar Pradesh in lieu of 100% cost bearing by them of "Irrigation Component".*
- (vi) *12% of generated power at bus bar shall be available to Home State free of cost as royalty in lieu of use of natural resources.*

9-11-05
Tehri Hydro Power Complex
Uttarakhand

(455)


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grant of 12% free electricity, of the total generated electricity from the Hydro Power Projects and thereafter payment of water tax in terms of the said Act. It is settled law that royalty is also a form of tax and the Petitioner cannot be charged a fee as well as a tax for the same resource / goods. Hence the same amounts to the infringement of the fundamental rights of the Petitioner as guaranteed under Article 14 and Article 19(1)(g) of The Constitution of India.

CC) **BECAUSE** it is trite law that a Memorandum of Association and Articles of Association of any company is a contract between the Company and the Shareholders as also inter-se the shareholders themselves. It is stated that Section 36 of The Companies Act, 1956 makes the Memorandum and Articles of a company binding on the Company as also inter-se the members and any action which is referable to the Articles and is contrary thereto, is ultra-vires and void. Section 36 of The Companies Act, 1956 reads as under:-

"36. Effect of Memorandum and Articles

(1) Subject to the provisions of this Act, the Memorandum and Articles shall, when registered, bind the company and the members thereof to the same extent as if they respectively had been signed by the company and by each member, and contained covenants of its and his part to observe all the provisions of the memorandum and of the Articles.

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Reference in this regard may be made to the following judgments of the Supreme Court:-

1. **Claude-Lila Parulekar V/s Sakal Papers (P) Ltd. & Ors.**
2005 (11) SCC 73

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"25. Section 36 of the Companies Act, 1956 makes the Memorandum and Articles of the company, when registered, binding not only on the company but also the members inter se to the same extent as if they had been signed by the company and by each member and covenanted to by the company and each shareholder to observe all the provisions of the memorandum and of the articles. The Articles of Association constitute a contract not merely between the shareholders and the company but between the individual shareholders also. The articles are a source of power of the Directors who can as a result exercise only those powers conferred by the Articles in accordance therewith. Any action referable to the Articles and contrary thereto would be ultra-vires.

2. **Hanuman Prasad Gupta V/s Hiralal**
AIR 1971 SC 206

14

"7. Section 36 of the Act, which is in the same terms as Section 20 of the English Companies Act, 1948, provides that subject to the provisions of the Act the Memorandum and Articles of Association, when registered, bind the company and the members thereof to the same extent as if they respectively have been

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 2/10/2014
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signed by the Company and by each member, and contained covenants on its and his part to observe all the provisions of the Memorandum and of the Articles. It is well established that the Articles of Association constitute a contract between a company and its members in respect of their ordinary rights as members. (see *Hickman V. Kent or Romney Marsh Sheep Breeder's Association*, 1915-1 Ch 881, and *Beattie V. Beattie, Ltd.*, 1938 Ch. 708). If under a contract, a promise prescribes the manner in which the promise is to be performed, the promiser can perform the promise in the manner so prescribed. (See section 50 of the Contract Act).

In view of the above it is stated that the erstwhile State of Uttar Pradesh being a shareholder and a member of the Petitioner company and being a signatory to the Memorandum of Association and Articles of Association of the Petitioner Company, cannot resile from the above mentioned Clause 62(A) (ii) of The Articles of Association of the Petitioner company and is bound by the same.

DD) **BECAUSE** in terms of Article 299 of The Constitution of India, all contracts made in the exercise of the Executive Powers of the Union or of a State are to be made and expressed in the name of the President of India or by the Governor of the State as the case may be. Article 299 of The Constitution of India reads as under:-

"299. Contracts

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(1) All contracts made in the exercise of the executive power of the Union or of a State shall

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be expressed to be made by President, or by the Governor of the State, as the case may, and all such contracts and all assurances of property made in the exercise of that power shall be executed on behalf of the President or the Governor by such persons and in such manner as he may direct or authorize.

(2) xxxxx

Hence the Articles of Association as well as Memorandum of Association signed by the Union of India in the name of The President of India and by the Government of Uttar Pradesh in the name of the Governor of the State, was in furtherance and in compliance of the provisions of Article 299 of The Constitution of India, being in the nature of a contact between the Union Government and the State of Uttar Pradesh.

EE) **BECAUSE** in terms of the provisions of Section 55 and 79 of the Uttar Pradesh Reorganization Act, 2000, the contracts entered into by the erstwhile State of Uttar Pradesh shall be sacrosanct and would bind the successor States of Uttar Pradesh as well as of Uttarakhand. The provisions of Section 55 and 79 states as under:-

55. **Contracts.**

(1) Where, before the appointed day, the existing State of Uttar Pradesh has made any contract in the exercise of its executive power for any purposes of the State, that contract shall be deemed to have been made in the exercise of the executive power,-

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21/11/16

Secretary
Uttar Pradesh
Uttarakhand

[Signature]

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- (a) if the purposes of the contract are, on and from the appointed day, exclusive purposes of either of the successor States of Uttar Pradesh and Uttaranchal; and
- (b) in any other case, of the State of Uttar Pradesh, and all rights and liabilities which have accrued, or may accrue under any such contract shall, to the extent to which they would have been rights or liabilities of the existing State of Uttar Pradesh, be rights or liabilities of the State of Uttaranchal or the State of Uttar Pradesh, as the case may be:

Provided that in any such case as is referred to in clause (b), the initial allocation of rights and liabilities made by this sub-section shall be subject to such financial adjustment as may be agreed upon between the successor States of Uttar Pradesh and Uttaranchal or in default of such agreement, as the Central Government may, by order, direct.

- (2) For the purposes of this section, there shall be deemed to be included in the liabilities which have accrued or may accrue under any contract-
- (a) any liability to satisfy an order or award made by any court or other tribunal in proceedings relating to the contract; and

ATTESTED

21/01/2016



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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(59)

years of the appointed day, then, the Central Government may, by order, determine within one year having regard to the purposes of the project:

Provided that the order so made by the Central Government may be varied by any subsequent agreement entered into by the successor States after consultation with the Central Government.

- (2) An agreement or order referred to in subsection (1) shall, where an extension or further development of any of the projects referred to in that subsection after the appointed day is undertaken, be the rights and liabilities of the successor States in relation to such extension or further development.
- (3) The rights and liabilities referred to in subsections (1) and (2) shall include-
- (a) the right to receive and utilise the water available for distribution as a result of the projects; and
 - (b) the right to receive and utilise the power generated as a result of the projects, but shall not include the rights and liabilities under any contract entered into before the appointed day by the Government of the existing State of Uttar Pradesh with any person or authority other than Government.

9/11/2016

Hence the Respondents are bound by the Memorandum of Association and Articles of Association executed by the


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THDC India Limited, Rishikesh

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*13. Law inconsistent with or in derogation of the fundamental rights

(1) xxxxxx

(2) The State shall not make any law which takes away or abridges the rights conferred by this Part and any law made in contravention of this Clause shall, to the extent of the contravention, be void.

HH) BECAUSE there is no State legislation in any other State in India wherein Water Tax is imposed and levied on the Water drawn for the purposes of generating electricity, upon the Hydro Electricity Generating Companies, who are placed at par with the Petitioner herein. The imposition of Water Tax in terms of the said Act is therefore depriving the Petitioner of a level playing field qua the other Hydro Electric Generating Companies in other states wherein on account of the non-levy of any such Water Tax, the generating cost of electricity is much less in comparison with the generating cost of electricity by the projects of the Petitioner. The Petitioner is therefore being treated unequally amongst the equally placed hydro electric generating companies in India viz. National Hydro Power Corporation, National Hydro Development Corporation, Satluj Jal Vidyut Nigam Limited and North Eastern Electric Power Corporation (NEEPCO). The fundamental right guaranteed to the Petitioner under Article 14 of The Constitution of India is therefore being infringed inasmuch as by imposition of the Water Tax under the said act, the cost of the electricity generated by the Petitioner's project is indirectly being affected and increased leading to the

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THDC India Limited, Rishikesh

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Petitioner's purchaser's refusing to purchase the electricity from the Petitioner, further leading to the infringement of the fundamental right guaranteed under Article 19(1)(g) of The Constitution of India. The list of the other Hydro Power Generating Companies having Hydro Power Projects in other states, wherein no Tax on the Water drawn for generating electricity is being annexed herewith as ANNEXURE - 6.

ii) **BECAUSE** the Petitioner since the years 2006 and 2011, has been drawing water from the rivers Ganga and Bhagirathi, in relation to the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project respectively, for generation of electricity and simultaneous inter-state sale and consumption of the same. At the time of the inception of the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project in the State of Uttar Pradesh, the imposition of any tax or cess on the water drawn by the Petitioner for generation of electricity in relation to the above said projects, by the State Govt. were never contemplated or notified. The same was in view of the fact that it had been agreed between the Central Government and the then Government of Uttar Pradesh that 12% power generated from the said projects would be given free of cost to the Home State viz The State of Uttar Pradesh then and presently the State of Uttarakhand as / towards royalty in lieu of the use of natural resources by the Petitioner, viz. the water resources. The validity and legality of the said Act is therefore hit on the ground of arbitrariness in State action as well as on the ground of colourable exercise of power.

ADMITTED
3/11/15

BECAUSE, further as per Section 7 of the Inter State River Water Disputes Act 1956 the State Governments

Uttarakhand
Dehradun

M.K. Verma

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THDC India Limited, Rishikesh

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are prohibited to levy any fee (by whatever name called) in respect of the utilization of water resources of an inter-State river by any other State or the inhabitants thereof. It is humbly submitted that the impugned legislation which seeks to levy water on electricity generation which is used by other states is contrary to above provision. The Petitioner's two Hydro Electric Project viz. Tehri Hydro Electric Project and Koteshwar Hydro Electric Project are generating power and supplying the same to various State Power Corporations in the States of Punjab, Haryana, U.P., J&K, NCT of Delhi, Chandigarh, Himachal Pradesh and Rajasthan through their State Power Corporations which are numbering 9 (Nine), vide separate Power Purchase Agreements. The Petitioner since the years 2006 and 2011, have been drawing water from the rivers Ganga and Bhagirathi, in relation to the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project respectively, for generation of electricity and simultaneous inter-state sale and consumption of the same. Section 7 of the Inter State River Water Disputes Act 1956 states as follows:-

"Section 7 in The Inter- State Water Disputes Act, 1956

7. Prohibition of levy of seigniorage, etc.

- [1] **No State Government shall**, by reason only of the fact that any works for the conservation, regulation or **utilisation of water resources of an inter- State river** have been constructed within the limits of the State, impose, or **authorize the imposition** of, any seigniorage or additional rate or **fee (by whatever name called) in respect of the**

Tehri Hydro Electric Project

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THDC India Limited, Rishikesh

(467)

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use of such water by any other State of the inhabitants thereof.

(2) Any dispute or difference between two or more State Governments with respect to the levy of any water rate in contravention of the prohibition contained in sub-section (1) shall be deemed to be a water dispute."

(Emphasis supplied)

KK) **BECAUSE** the Petitioner had constructed the above mentioned two projects at a cost of approx. Rs. 10973 crores in furtherance of the MOA and AOA entered into between the concerned parties, wherein the basis of payment of royalty was contemplated and agreed to. The Petitioner had consequently loaded the said proposed royalty as mentioned hereinabove in the cost factor of the two projects and had materially altered its position on the basis of the above arrangement. At all material times the entire basis of investment by the Petitioner in the Home State was that the basic and fundamental resource i.e. water for Hydro Electric Power Generation would be freely available to the Petitioner in lieu of the grant of 12% power generated from the said projects would be given free of cost to the State of Uttar Pradesh as / towards royalty in lieu of the use of natural resources by the Petitioner, viz. the water resources, which is currently being given to and drawn by the Home State viz- the State of Uttarakhand, after the enactment and promulgation of The Uttar Pradesh Reorganization Act , 2000. The benefit and the exemption from payment of any further or additional or new tax in respect of the water being drawn for non-consumptive use by the Petitioner, for generation of electricity, cannot be

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withdrawn at this stage and the action on part of the Respondents No. 1 to 5 by seeking to terminate the non consumptive usage right of water over the natural flowing water in rivers, regulate the existing and future Hydro Power Projects of the Petitioner by registering it as a user and levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 2 to 5 of the above act, is clearly arbitrary and violative of the provisions of Article 14 and 19(1)(g) of The Constitution of India.

LL) **BECAUSE** the act of the Respondent in promulgating and enacting the said Act thereby imposing and levying the tax on the water drawn by the Petitioner for generating electricity is also bad and hit by the doctrine of legitimate expectation. The usage rights of the Petitioner in the river waters cannot be taken away by the Respondents without any overriding reason of public policy to justify its doing so. The levy and imposition of the water tax is prejudicing the Petitioner of the benefit and advantage which it had in the past being permitted to enjoy, viz. the non-taxation of the non-consumptive use of the water from the rivers for generation of electricity, which was legitimately expected to be permitted and allowed to be continued, unless certain reasons for withdrawal of the same were justified by the Respondents, the same being in the public welfare. The act on part of the Respondent in promulgating the said act is thus manifest of arbitrariness in state action and the enactment of the said act is not based on valid relevant principles of law and the same are guided by extraneous and irrelevant considerations. The enactment of the said act is a malafide exercise of power, thus hit by Article 14 of The

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G. S. VERMA
THDC India Limited
Tehsil Rishikesh, Dist. Dehradun
Uttarakhand (246001)

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Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Constitution of India. Reference in this regard may be made to the following judgments of the Apex Court:-

E. P. ROYAPPA VS. STATE OF TAMIL NADU
AIR (1974) S.C. 555 | 15

Articles 14 and 16 strike at arbitrariness in state action and ensure fairness and equality of treatment. They require that State action must be based on valid relevant principles applicable alike to all similarly situate and it must not be guided by any extraneous or irrelevant considerations because that would be denial of equality. Where the operative reason for State action as distinguished from motive inducing from the antechamber of the mind, is not legitimate and relevant but is extraneous and outside the area of permissible considerations, it would amount to mala fide exercise of power and that is hit by Articles 14 and 16. Mala fide exercise of power and arbitrariness are different lethal radiations emanating from the same vice: in fact the latter comprehends the former. Both are inhibited by Articles 14 and 16.

ANDHRA PRADESH AGGARWAL VS. GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI AND ANOTHER
AIR 2000 SC 205 | 16

12. It is well settled that every State action, in order to survive, must not be susceptible to the vice of arbitrariness which is the crux of Article 14 of the Constitution and basic to the rule of law, the system which governs us. (vide Shrilekha Vidyarthi v. State of U.P., (1991) 1 SCC 2012). | 17

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20/11/19

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THDC India Limited, Rishikesh

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other states will also stop buying the power / electricity generated from the Petitioner's Hydro Electric Generating Stations / Projects leading to the interference in the right of the Petitioner to carry on its trade and business, thus violative of provisions Article 19(1)(g) of The Constitution of India.

- OO) **BECAUSE** the additional burden of the enhanced tariff of all the power stations of the Petitioner, which would be passed on to the ultimate consumer being the general public, would be as under:-

Power Stations	Tariff based on AFCs submitted to Hon'ble CERC for 2014-15 (Rs / kWh)	Water Tax per unit (due to this Act) (Rs./kWh)	Total Tariff (taking effect of water tax) (Rs. / kWh)
1	2	3	4
Tehri HPP (1000 MW)	5.87	0.23	6.10
Koteshwar HEP (400 MW)	5.20	0.41	5.61

It is stated that the substantially enhanced tariff as indicated above in column (4) of the table would be detrimental to the end consumer i.e. the general public at large. The additional tariff would have to be shelled out by the member States, which are numbering 9(nine), of Northern Region Power Committee comprising of Utrakhand, Uttar Pradesh, NCT of Delhi, UT of Chandigarh, Punjab, Haryana, Himachal Pradesh, Jammu & Kashmir and Rajasthan through their Power Corporations, with whom separate Power Purchase Agreements have been executed, which may result

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in the said Respondents refusing to purchase electricity from the Petitioner, hence leading to the violation of the fundamental rights of the Petitioner to carry on its trade and business unhindered under Article 19 (1)(g) of The Constitution of India. Furthermore the said act is not in the public interest or the public welfare and the levy and imposition of water tax on the generation of electricity is thus opposed to public policy and is an arbitrary exercise of powers by the Uttarakhand Govt. The same is also in violation of the provisions of Article 14 of The Constitution of India.

PP) **BECAUSE** the Section 3 of the said Act is an expropriatory provision that violates the Petitioner's fundamental and constitutional right to/in property under Article 300 A of the Constitution of India, 1950. Section 3 of the Act vests all rights in the water source in the State, including the right to use of water, consumptive or otherwise. In terms of Section 3 of the said Act all the proprietary ownership rights, riparian rights and usage rights in/on any water source in the State of any person other than the State shall stand terminated from the date of notification and commencement of the said Act. Thus the impugned Act expropriates the usage rights in the waters of the rivers flowing through the State of Uttarakhand that were vested in the Petitioner by virtue of its investment and ownership of its hydroelectric power projects in the State of Uttarakhand. Article 300 A of the Constitution of India, 1950 states as under;

"300A **Persons not to be deprived of property save by authority of law** - No person shall be deprived of his property save by authority or law.

12/1/16


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Section 3 of the said Act states as under;

"3(1) For the purpose of this act, every water source in the State is, and shall remain, the property of the Government and any proprietary ownership, or any riparian or usage right, on such water resources vested in any individual, group of individuals or any other body, corporation, company, society or community shall, from the date of commencement of the Act, be deemed to have been terminated and vested with the Government. However, for rivers of inter-state nature and rivers under the ambit of international treaties, the ownership rights."

QQ) **BECAUSE.** it is trite law and has been so pronounced in a catena of judgments of the Apex Court that the right of property is a valuable right given to a person and cannot be divested from him except in accordance with law and after reasonably compensating the person so deprived of his property, provided the same serves some public purpose. Reference in this regard may be made to the following judgment of the Supreme Court wherein the above ratio decendi was laid down and pronounced;

Hindustan Petroleum Corporation v Darius Shapur
Chennai,
(2005) 7 SCC 627 | 18

6. It is not in dispute that Section 5-A of the Act confers a valuable right in favour of a person whose lands are sought to be acquired. Having regard to the provisions contained in Article 300-A of the Constitution, the State in exercise of its power of "eminent domain" may interfere with the right of

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D. D. FORMAL
Address: ...
Tel: No. ...
Website: ...

M.K. VERMA
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THDC India Limited, Rishikesh

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property of a person by acquiring the same but the same must be for a public purpose and reasonable compensation therefore must be paid.

- RR) **BECAUSE** in the present case, the said Act does not provide for any form of compensation to be paid to the Petitioner, much less reasonable compensation, for the termination of the Petitioner's usage rights of the natural free flowing waters of the rivers flowing through the State of Uttarakhand for the generation of electricity. Hence section 3 of the said Act is ultra vires Articles 300A of the Constitution of India.
- SS) **BECAUSE** the levy of charge on use of water, is unreasonable and contrary to Articles 14 and 19(1)(g) of the Constitution. The said charges are prohibitively high and will render the projects of the Petitioner totally unviable. The impact of water usage charges at the rate of Re. 0.10 per cubic mtr. in case Tehri Hydro Power Project(HPP) and Re. 0.07 per cubic mtr. in case of Koteshwar Hydro Electric Project(HEP) respectively, shall result into additional tariff of Re. 0.23 per kWh and Re. 0.41 per kWh on the energy generated by Tehri HPP and Koteshwar HEP respectively.
- TT) **BECAUSE** the levy sought to be imposed under the said Act based on the water drawn by the Hydro Electric Corporations is also bad on the ground that it results in multi point taxation of the same water passing through a cascade of Power Stations located in the same river basin. In the case of the Petitioner's Hydro Electric Projects, the same water passes through Power Houses at Tehri Stage-1 and Koteshwar, both of which are located in a cascade

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THDC India Limited, Rishikesh


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on the same river i.e. Bhagirathi. Hence the same in effect results in levy of taxes on more than one point leading to multi point taxation which is violative of the provisions of Article 14 and 19(1)(g) of The Constitution of India.

- 27. That there is no delay in filing the captioned Writ Petition.
- 28. That this court has got the territorial jurisdiction to entertain and adjudicate upon the present Writ Petition in terms of Article 226(2) of The Constitution of India.

PRAYER

It is therefore most respectfully prayed that this Hon'ble Court may be pleased to:-

- a) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down the Uttarakhand Water Tax on Electricity Generation Act, 2012 ^(CA 40000000000 No. 4) on the grounds of the same being outside the legislative competence of the Respondents no. 1 to 5 and thus being unconstitutional and ultra vires. The Constitution of India;
- b) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down the Uttarakhand Water Tax on Electricity Generation Act, 2012 as being unconstitutional on the grounds of the same being violative of Articles 13, 14 and 19(1)(g) of The Constitution of India, 1956, to the extent the same seeks to terminate the non consumptive usage right of water of the Petitioner over the natural flowing water in rivers, regulate the existing and future Hydro Power Projects of

ATTESTED

E. D. KULYAL

Advocate & Attorney

No. 3/11/2022

Teohri, Dehra Dun, Dist. Pauri Garo

Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA

अपर महाप्रबंधक (व्यवसायिक)

Add. General Manager (Commercial)

टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

THDC India Limited, Rishikesh

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(73)

the Petitioner by registering it as a user and levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 2 to 5 of the above act.

c) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down the Uttarakhand Water Tax on Electricity Generation Act, 2012 and declaring the same to be unconstitutional, being violative of the provisions of Articles 200, 246, 248, 256, 285, 288(2) and 300A of The Constitution of India, 1950 to the extent the same seeks to terminate the non consumptive usage right of water over the natural flowing water in rivers, regulate the existing and future Hydro Power Projects of the Petitioner by registering it as a user and levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 2 to 5 of the above act.

d) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down the Uttarakhand Water Tax on Electricity Generation Act, 2012 and declaring the same to be unconstitutional on the ground of the same being violative of the provisions of Entry 97 of List I of the Seventh Schedule of The Constitution of India, 1950 to the extent the same seek to levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 3 to 5 of the above act.

ATTESTED
31/01/2016
D. C. KULYAL
Deputy Secretary
Public Grievance Cell
Tehsil Bageshwar, Distt. Pauri
Uttarakhand (Uttarakhand)

e) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down

M.K. VERMA
General Manager (Commercial)
TERRACON Limited, Dehradun

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the Uttarakhand Water Tax on Electricity Generation Act, 2012 and declaring the same to be unconstitutional, the same being violative of the provisions of Entry 17 of List II of the Seventh Schedule of The Constitution of India, 1950 to the extent the same seeks to levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 3 to 5 of the above act.

- f) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down the Uttarakhand Water Tax on Electricity Generation Act, 2012 and declaring the same to be unconstitutional on the ground of the same being a fraud on the powers of the Respondents and a colourable exercise of the powers of the Respondents, thus being violative of the provisions of Articles 13 and 14 of The Constitution of India, 1950, to the extent the same seeks to terminate the non consumptive usage right of water of the Petitioner over the natural flowing water in rivers, regulate the existing and future Hydro Power Projects of the Petitioner by registering it as a user and levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 2 to 5 of the above act.
- g) Issue a Writ of Certiorari or any other Writ, Order or Direction of a similar nature quashing and striking down the Uttarakhand Water Tax on Electricity Generation Act, 2012 and declaring the same to be unconstitutional on the ground of the same being arbitrary to the extent the same seeks to terminate the non consumptive usage right of water of the Petitioner over the natural flowing water in rivers, regulate the existing and future Hydro Power

ATTESTED
B. D. KUMAR
Notary Public
Rishikesh
Tehsil Rishikesh, Dist. Garhwal
Uttarakhand (2010)

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THDC India Limited, Rishikesh

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Projects of the Petitioner by registering it as a user and levy water tax on the water drawn by the Petitioner for its Hydro Electric Projects by treating the Hydro Electricity Generation as user of water, in terms of Chapters 2 to 5 of the above act.

- h) Pass such further order(s) as this Hon'ble Court may deem appropriate and proper in the facts of this case.

Date:- 22/11/16
3/9

Shobhit Saharia & Neeraj
Advocates Malhotra
Counsel for the Petitioner
Settled by Sri Mohan
Parasaran (Sr. Adv.)
Ex. S. G. of India

Signature of Mr.
Ajay Kumar
ARRESTED
3/11/16
27/01/2010
D. D. KULNAR
Advocate & Notary
Roll No-2008008
Tehsil Sitapur, Dist. Gonda
Uttarakhand (INDIA)

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IN THE HON'BLE HIGH COURT OF UTTARAKHAND AT NAINITAL

AFFIDAVIT

IN

WRIT PETITION NO.....OF 2016 (M/S)
(Under Article 226 of the Constitution of India)

DISTRICT - TEHRI GARHWAL

THDC India Ltd. through its CMD, having its Office at Pragatipuram, Rishikesh, Dehradun.

.....Petitioner

VERSUS

State of Uttarakhand, Through The Chief Secretary,
State of Uttarakhand and others.

.....Respondent

7.5.1997.
21/01/2016

Affidavit of.....AJAY.....kumar

S/o.....SRA. L. B. MATHUR

Aged about.....57.....years..

Presently Posted as

.....GENERAL MANAGER (COMMERCIAL)

.....THDC INDIA LTD.....Rishikesh.

District- Dehradun
.....Deponent



I, the deponent above named do hereby solemnly affirmed and state of Oath as under:-

1. That the deponent is presently posted as
.....General Manager (Commercial).....Rishikesh and
is competent and duly authorized to file the instant writ
petition, as such he is well acquainted with the facts
deposed to below.

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वाणिज्यिक)
Add. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

77

I, the deponent above named do hereby solemnly affirm on oath and verify that the contents of Paragraph No. 1 of this affidavit are based on my personal knowledge and those of paragraph No. 1, 2, 4 to 16, 18, 19, 20, 22, 25 to 26 of the writ petition are personal knowledge and those of Paragraph No. 3, 17, 21, 23, 24 of the writ petition are based on perusal of records and those of Paragraph No. of the writ petition are based on legal advice, which I believe to be true and no part of this affidavit is false and nothing material has been concealed.

5-21-199
21/01/2016



So Help Me God
A.H.T.I. al
Shri Ajay Kumar



Deponent

अजय कुमार / Ajay Kumar
सहायक (वाणिज्यिक)
General Manager (Commercial)
टीएचडीसी इंडिया लि. / THDC India Ltd.
रिश्केश / Rishikesh

This affidavit is sworn before me by
Shri. Ajay Kumar
who is identified Shri.
at Rishikesh, Dehradun on 21/01/2016

D. D. KULYANI
D. D. KULYANI, Advocate & Notary
Reg. No. 3(01) 2001, Tehsil: Rishikesh,
Dist. Dehradun, Uttarakhand, (INDIA)
21/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रिश्केश
THDC India Limited, Rishikesh

Annexure No. ①

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टीएचडीसी इंडिया लिमिटेड

(भारत सरकार एवं उत्तर प्रदेश सरकार का संयुक्त उपक्रम)

THDC INDIA LIMITED

(A Joint venture of Govt. of India & Govt. of U.P.)
Pragatipuram, Bye Pass Road, Rishikesh 249201

Phones : 0135-2439309, 2431517-23 Fax: 0136-2438442

CS DEPTT.

THDC/CS/DOP/F-121/1981..

Dated : 01.01.2014.

OFFICE ORDER

Sub : Sub-delegation of Powers.

In exercise of powers conferred by the Board the Chairman & Managing Director is pleased to Sub-delegate the revised Powers for smooth functioning of the Corporation as detailed below :

- Section- I Delegation of Powers to Functional Directors.
- Section -II Delegation of Powers related to Personnel and Administration :
 - a) Personnel Powers.
 - b) Administrative Powers.
- Section-III Delegation of Powers during Survey and Investigation stage of Project/Scheme.
- Section-IV Delegation of Powers during Construction Stage of approved Project/Scheme :
 - a) Procurement of Works.& Services and Goods (Supply Items)
 - b) Payment for Land Acquisition and R & R Benefits
- Section-V Delegation of Powers during Operation and Maintenance Stage of Generating Station.
- Section -VI General Instruction
- Section-VII Appendix

2

Signature of Mr.
Ajay Kumar

ATTESTED
[Signature]
21/01/2014

D. D. KULIYAL

Assistant Secretary

Reg. No. 21/01/2014

Tehsil Rishikesh, Dist. Dehradun
Uttarakhand (INDIA)

Count -

मुकेश कुमार वर्मा / M.K. VERMA

अपर महाप्रबंधक (वणिज्यिक)

Addl. General Manager (Commercial)

टीएचडीसी इंडिया लिमिटेड, ऋषिकेश

THDC India Limited, Rishikesh

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2. The Powers shall be exercised by the Executives concerned for the sole purpose of achieving the objectives of the Corporation subject to overall Delegation of Powers to CMD and the concept and purpose of the Delegation of Powers as given at 'Annexure-A'. The Powers shall be exercised keeping in view the orders/circulars/instructions issued from time to time by the Government/ Policies and Rules of the Corporation and further subject to the general supervision of the C&MD and the ultimate control of the Board of Directors. The exercise of powers sub delegated to executives shall be subject to compliance of canons of financial propriety as given in 'Annexure - B'.

3. Policy and Procedures for Procurement of Goods and Works & Services and THDC Works Manual -2012 have already been issued. The Sub-delegation of powers should be exercised subject to observance of above said Policy & Manual.

4. The Delegation of Powers may not have covered some of the activities in the functional ambit of an executive. In respect of such an activity, the executive concerned will submit the case for Sub-delegation of Powers, through proper channel, with brief justification, for which the delegation is required, to undersigned for processing for approval of the competent authority. For any clarification regarding interpretation of delegated powers, the matter should be referred to Company Secretary.

5. Anything not explicitly covered in the Sub-delegation of Powers shall require the approval of CMD.

6. This revised Sub-delegation of Powers shall supersede all the Sub-delegations/ Amendments/Circulars issued earlier and shall come into force with immediate effect. All further amendments, if approved, will be issued under the signature of Company Secretary with controlled serial numbers. Any order to the contrary shall be deemed unauthorized.

This issues with the approval of Competent Authority.

(S.Q. Ahmad)

Company Secretary

Distribution : All EDs/GMs/Unit Heads/ HOD's

With request to circulate to all concerned officers working under him.

Copy to :

CMD
D(T)/D(P)/D(F)
CVO

Signature of Mr.
Ajay Kumar

APPROVED

(Signature)

12/11/2015

THDC India Limited, Rishikesh

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मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

SECTION-VII- APPENDIX

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Appendix- 5 - SIGNING OF AFFIDAVIT/ DEPOSITION/ WRITTEN STATEMENT/ COUNTER AFFIDAVIT/ REPLIES ETC.

Sl. No	Subject Matter	Authority to whom delegated
	Filing of Affidavit/ Deposition/ Written Statement/ Counter Affidavit/ Replies etc.	
i)	Before Arbitrators, in respect of Arbitration Matters.	Concerned Engineer-in-Charge Or Authorised representative of Engineer-in-Charge duly approved by Head of the Project (Not below the rank of AGM)
ii)	Before Lower Courts	Head of the Project Or Head of Concerned Deptt. Or Any other executive not below the rank of AGM who is well conversant with the facts & circumstances of the Case, as authorized by Head of Project
iii)	Before Supreme Court /High Courts	GM(Project) Or Head of the Project Or An Executive from the Project not below the rank of AGM who is well conversant with the facts & circumstances of the case as authorized by GM (Project)/Head of Project. Or For the cases related to Corporate Office and Liaison Offices, an Executive of concerned Deptt., not below the rank of AGM as authorized by concerned Head of Department

Remark : Before filing the above, the contents should be approved by the concerned ED/GM.

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Signature of Sunjay Kumar
21/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Annexure No. (2)

**MEMORANDUM OF ASSOCIATION
&
ARTICLES OF ASSOCIATION**

(As amended at AGM-22nd held on 31.08.2010)



THDC INDIA LIMITED

(A joint Venture of Govt. of India and Govt. of Uttar Pradesh)

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यापारिक)
Adtl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

(485)

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भारत सरकार-कॉर्पोरेट कार्य मंत्रालय
कम्पनी रजिस्ट्रार कार्यालय, उत्तर प्रदेश एवं उत्तराखण्ड

नाम परिवर्तन के पश्चात नया निगमन प्रमाण-पत्र

कॉर्पोरेट पहचान संख्या : U45203UR1988GG000822

कम्पनी TEHRU HYDRO DEVELOPMENT CORPORATION LIMITED

जो कम्पनी ने, मैं एक्ट/ट्रान्स सत्यापित करता हूँ कि कम्पनी
TEHRU HYDRO DEVELOPMENT CORPORATION LIMITED

को मूल रूप से दिनांक सात जुलाई 1988 को कम्पनी अधिनियम, 1956 (1956 का 1) के अंतर्गत कम्पनी
TEHRU HYDRO DEVELOPMENT CORPORATION LIMITED

के रूप में निर्धारित की गई थी, ने कम्पनी अधिनियम, 1956 की धारा 21 की शर्तों के अनुसार विधिवत आवश्यक विधिकरण करके तथा
विहित रूप में यह सुनिश्चित कराई की उसे सातवां या अनुसूचक, कम्पनी अधिनियम, 1956 की धारा 21 के साथ पठित, सात सप्ताह, कम्पनी कानून
विभाग, नई दिल्ली की अधिसूचना सं. ग. स. वि. 507 (ए) दिनांक 24.08.1985 एच.आर.एन. A72179609 दिनांक 08/11/2009 को द्वारा
प्रकाशित किया गया है, उक्त कम्पनी का नाम आज परिवर्तित रूप में किया
THDC INDIA LIMITED

हो गया है और यह प्रमाण-पत्र, कम्पनी अधिनियम की धारा 23(1) के अनुसार ही जारी किया जाता है।

यह प्रमाण-पत्र, मेरे हस्ताक्षर द्वारा कम्पनी के उक्त दिनांक उक्त भवन से प्रकाशित की जा रही किया जाता है।

GOVERNMENT OF INDIA - MINISTRY OF CORPORATE AFFAIRS
Registrar of Companies, Uttar Pradesh and Uttarakhand

Fresh Certificate of Incorporation Consequent upon Change of Name

Corporate Identity Number : U45203UR1988GG000822

In the matter of M/s TEHRU HYDRO DEVELOPMENT CORPORATION LIMITED

I hereby certify that TEHRU HYDRO DEVELOPMENT CORPORATION LIMITED which was originally incorporated
on Twelfth day of July Nineteen Hundred Eighty Eight under the Companies Act, 1956 (No. 1 of 1956) as TEHRU
HYDRO DEVELOPMENT CORPORATION LIMITED having duly passed the necessary resolution in terms of
Section 21 of the Companies Act, 1956 and the approval of the Central Government signified in writing having been
accorded thereto under Section 21 of the Companies Act, 1956, read with Government of India, Department of
Company Affairs, New Delhi, Notification No. G.S.R 507 (E) dated 24/08/1985 vide SRN A72179609 dated
08/11/2009 the name of the said company is this day changed to THDC INDIA LIMITED and this Certificate is
issued pursuant to Section 23(1) of the said Act.

Given under my hand at Kanpur this Sixth day of November Two Thousand Nine.

(SANJAY BOSE)

कम्पनी रजिस्ट्रार / Registrar of Companies

उत्तर प्रदेश एवं उत्तराखण्ड

Uttar Pradesh and Uttarakhand

कम्पनी रजिस्ट्रार के कार्यालय अधिनियम के अनुसार कार्यालय का पता :

Mailing Address as per record available in Registrar of Companies office.

- IOC INDIA LIMITED
- BHAGRATH BHAWAN TOP TERRACE , BHAGRATHPURAM,
- 1191 GARHWAL - 249001,
- Uttarakhand, INDIA

Signature of
Shri. Anuj Kumar

ATTESTED
13/11/2009
D. D. GULIYAL

D. D. GULIYAL
Additional Secretary
Reg. No. 2,012/2008
Telephone: 0512-2610200

मुकुंश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

MBG

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संघीय गणराज्य भारत

Form I. R.

निगमन का प्रमाण-पत्र

CERTIFICATE OF INCORPORATION

ता. का सं.
No. 20-09822 of 1988

मैं एतद् द्वारा प्रमाणित करता हूँ कि आज

कम्पनी अधिनियम 1956 (1956 का 1) के अधीन निरमित की गयी है और यह कम्पनी परिकीर्णित है।

I hereby certify that **TEHRI HYDRO DEVELOPMENT CORPORATION LIMITED**

is this day incorporated under the Companies Act, 1956 (No. 1 of 1956) and that the Company is limited.

मेरे हस्ताक्षर से आज ता. को दिया गया।

Given under my hand at **Kanpur** this **12th**

day of **July** one thousand nine hundred and **Eighty eight**

21st Asadha 1909 (S.E.)



S. P. Tayal
(S. P. TAYAL)
कम्पनी रजिस्ट्रार
उ० प्र० कानपुर
Registrar of companies
U. P. KANPUR

R. K. Printers-6-87

वे० एच० सी०-1
J. S. C.-1

Signature of Smt
Arya Kumari

ATTESTED

D. D. KULIYAL

Advocate & Notary
Reg. No. 201/2001
Tehsil Raikesh, Dist. Dehradun

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M.K. Verma
मुकुंश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकोश
THDC India Limited, Raikosh

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(i)
 Signature of Mr. Arjun Kumar
 ATTESTED
 3/10/2016
 D. D. KULYAL
 Address: D-102/207
 Reg. No. - 3(01) 2001
 Tehsil: Dehradun, Dist. Dehradun
 Uttarakhand (INDIA)

M. K. VERMA
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, राषिकेश
 THDC India Limited, Rishikesh

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22	To subscribe for shares	5
23	To create depreciation fund	5
24	To open accounts in banks etc.	5
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26	To carry on consultancy services	5
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Signature of Shri Arjun Kumar

(iii) **WITNESSED**
3/11/16
5/11/2016
D. D. KUMAR
11/11/2016
Rishikesh

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (व्यावसायिक)
Addl. General Manager (Commercial)
टाइमवर्डीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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ARTICLES OF ASSOCIATION

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(iii)

Signature of (son)
Ajay Kumar

ATTESTED

G. D. KUMAR
 Telephone Factory
 Dist. No. - 24112001
 Tehsil Badliwala, Dist. Dehradun
 Uttarakhand (INDIA)

(Signature)

मुकेश कुमार वर्मा / M.K. VERMA
 अपर महासंचालक (व्यवसायिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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(iv) Signature of Shri Ajay Kumar

ATTESTED

D. D. KULIYAL

Associate Notary

Reg. No. 201/2001

Tehsil Rishikesh, Dist. Dehradun

U.P. State

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यवसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

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(v)

(Handwritten mark)

Signature of Shri Ajay Kumar

ATTESTED
 3/10/2016
 21/10/2016
 E. S. ...
 ...
 ...
 ...
 ...


 मुकुेश कुमार वर्मा / M.K. VERMA
 अवर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, अफिलेस
 THDC India Limited, Rishikesh

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(Handwritten mark)

(vi)
Signature of Sri Anuj Kumar

3/11/2016
M.K.V.

(Handwritten signature)

(Handwritten signature)
मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh


(90)

Memorandum of Association of THDC INDIA LIMITED

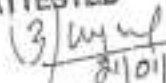
(A Joint Venture of Government of India and Government of Uttar Pradesh)

NAME OF THE COMPANY	I.	The name of the Company is THDC INDIA LIMITED
REGISTERED OFFICE	ii.	The registered office of the Company will be New Tehri Town or such other place in the state of Uttar Pradesh as may be decided by the company.
OBJECTS	iii.	The objects for which the Company is established are:
MAIN OBJECTS	A.	Main objects to be pursued by the Company on its Incorporation :
Development of Conventional / Non-conventional / Renewable Sources of Energy and River Valley Projects.	1.	To plan, promote and organise an integrated and efficient development of Conventional / Non-conventional/ Renewable sources of Energy and River Valley Projects, in India and abroad including planning, investigation, research, design and preparation of preliminary, feasibility and Detailed of Project Reports, Construction of such Power Stations and Project (including consequential environmental protection, afforestation and rehabilitation works), Generation, Transmission and Distribution of Power.
Agent of Government/ Public Sector Financial Institutions.	2.	To act as an agent of Government/ Public Sector Financial Institutions, to exercise all the rights and powers exercisable by any Company engaged in any of the activities as listed in clause 1(a) above and in any other infrastructure projects.
Trading and other business.	3.	To engage in the business of purchasing, selling, importing, exporting, trading or otherwise dealing in power and ancillary activities to operate, maintain and manage all forms of power plants and stations including transmission lines, both in India and abroad.
Research & Development and Consultancy Services.	4.	To promote and organize research and development or to carry on consultancy services in the field of power generation, power supply, trading, conservation of electricity and other related activities of the Company.

1.

Signature of Sri:  Ajay Kumar

ATTESTED

(3)  21/01/2016

D. D. KULIYA

Adviser to Govt
Reg. No-2001/2001

Tehsil Rishikesh, Dist. Dehradun
Uttarakhand (INDIA)



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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Promotion, Coordination and control of subsidiaries.	5.	To promote, form and register and aid in the promotion, formation, registration of any company, subsidiary or otherwise, and to coordinate their activities, to determine their economic and financial objective / targets and to review, control guide and direct their performance with a view to secure optimum utilization of all resources placed at their disposal.
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B. Objects incidental or ancillary to the attainment of the main objects.

To act as a helper and servicing agency for the subsidiaries.	6.	To arrange, secure and make available to its subsidiary and Other concerned organisations such facilities, resources, inputs and services as may be required.
To obtain Charters, concessions etc.	7.	To enter into any arrangement with the Government of India or with any other Government or State or any Local or State Government or with authorities, supra, national, local, municipal or otherwise or with any firm or person for the purpose of directly or indirectly carrying out the objects or furthering the interests of the Company or its members and to obtain from any such Government, State authority or person any charters, subsidies, loans, indemnities, grants, contracts, decrees, rights, sanctions, privileges, licenses or concessions whatsoever, (whether statutory or otherwise) which the Company may think it desirable to obtain and carry out, exercise and comply with the same.
To Borrow Money.	8.	To borrow money or to receive money or deposits for the purpose of financing the business of the Company either with or without security or mortgage or other security charged on the undertaking or all or any of the assets of the Company including uncalled capital and to increase, reduce or pay off any such securities.
To acquire and lease property.	9.	To acquire by purchase, lease, exchange, hire or otherwise or to construct and maintain factories, works, buildings and conveniences of all kinds, land, buildings, apartments, plant, machinery and hereditament of any tenure or description, situated in India or any other part of the World and any estate or interest therein and any rights over or connected with land so situated and turn the same to account in any manner as may seem expedient, necessary or convenient to the Company for the purpose of its business.
To acquire business/ companies	10.	To acquire, possess and undertake the whole or any part of the business, assets, property, goodwill, rights and liabilities of any person, firm, society, association, corporation or company carrying on any business which the Company is authorised to carry on.

2. Signature of (Mr) Agency Manager
 (3) M.K. Verma
 21/01/2016
 B.O. 11/11/16
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मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, राधिकापुर
 THDC India Limited, Rishikesh

To obtain authority etc. to carry out its objects.	11.	To obtain, apply for, arrange for the issue or enactment of order or Act of Legislature or Act of Authority in India or any other part of the World for enabling the Company to obtain powers, authorities, protection, financial and other help, necessary or expedient to carry out or extend any of the objects of the Company or for any other purpose which may seem expedient and to oppose any proceedings, or application or any other endeavors, steps or measures which may seem calculated directly or indirectly to prejudice the Company's interests.
To acquire know-how etc.	12.	To apply for, purchase or otherwise acquire any trade marks, patents, brevets or inventions, licenses, concessions and the like, conferring any exclusive or non-exclusive or limited right to use of any secret or other information as to any invention which may seem capable of being used for any of the purposes of the Company or the acquisition of which may seem calculated, directly or indirectly, to benefit the Company and to use, exercise, develop or grant licenses in respect of or otherwise turn to account the property, right or information, so acquired.
To undertake research, development and training.	13.	To establish, provide, maintain and conduct or otherwise subsidise research laboratories and experimental workshops for scientific, technical or research experiments and to undertake and carry on directly or in collaboration with other agencies scientific and technical research, experiments and tests of all kinds and to process, improve and invent new products and their techniques of manufacture as to promote, encourage, reward in every manner, studies and research, scientific and technical investigations and invention of any kind that may be considered likely to assist, encourage and promote rapid advances in technology, economics, import substitution or any business which the Company is authorised to carry on.
To establish technical institutions and hostels .	14.	To establish, maintain and operate technical training institutions and hostels for engineers of all types and all other technical staff and artisans and mechanics of all types and kinds and accountants and others in India or in any part of the World; to make such other arrangements as may be expedient for the training of all categories of officers, workers, clerks, storekeepers and other personnel likely to be useful to or assist in any business which the Company is authorised to carry on.
To improve property etc.	15.	To sell, improve, manage, develop, exchange, loan or lease or let, under-lease, sub-let, mortgage, dispose of, deal with in any manner, turn to account or otherwise deal with any rights or property of the Company.
To invest money.	16.	To accumulate funds and to invest or otherwise employ moneys belonging to or with the Company and not immediately required, in the purchase or acquisition of any shares, securities or other investments whatsoever, whether movable or immovable upon such terms as may be thought proper and from time to time to vary all or any such investments in such manner as the Company may think fit.

3.

Signature of Mr. Arjun Kumar

ATTESTED
3/11/2016

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D. D. KULIYAL
Advocate & Notary
Reg. No. - 2/31/2003
Tehsil Badliwala, Dist. Dehradun
Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

[To Undertake Joint Ventures.]	17	[To enter into partnership or into any arrangement for joint working, sharing or pooling profits, amalgamation, union of interests, cooperation, joint venture, technology joint venture/ strategic alliance, obtaining of technology and knowhow, merger and acquisitions (subject to Govt. guidelines) reciprocal concession or otherwise or amalgamate with any person or company carrying on or engage in or about to carry on or engaged in any business or transaction which the company is authorized to carry on or engaged in or any business, undertaking or transaction which may seem capable of being carried on or conducted so as directly or indirectly to benefit this company.]
To provide for welfare of employees.	18.	(i) To provide for the amelioration and welfare of persons employed or formerly employed by the Company and the wives, families and dependants or connections of such persons by building or contributing to the building of houses, dwelling or by grants of money, pensions, allowances, bonuses or other payments or by creating and from time to time subscribing or contributing to provident fund and other associations, institutions, funds or trust or by helping persons employed by the Company to effect or maintain insurance on their lives by contributing to the payment of premium or otherwise and by providing or subscribing or contributing towards places of instruction and recreation, hospitals and dispensaries, medical and other attendance and other assistance as the Company shall think fit.
To sell property	19.	To sell or dispose of the undertaking of the Company or any part thereof for such consideration as the Company may think fit and in particular for shares, debentures or securities of any other association, corporation or company, to promote or aid in the promotion of any other company or partnership for the purpose of acquiring all or any of the properties, rights or liabilities of the Company or for any other purposes which may seem directly or indirectly calculated to benefit the Company.
To enter into contracts	20.	(a) To enter into agreements and contracts with foreign individuals, companies or other organisations for purchase of equipments and for technical, financial or any other assistance, for carrying out all or any of the objects of the company.
	(b)	To enter into any agreement with any Government or authorities (municipal, local or otherwise) or any corporations, companies firm or persons which may seem conducive to the Company's objects and to obtain from any such Government, authorities, corporations, companies or persons any contract, right, privilege and concessions which the Company may think desirable and to carried out, exercise and comply with any such contract, right, privilege and concession.
To establish agencies etc.	(c)	To enter into contracts of indemnity and guarantee.
	21.	To establish and maintain agencies, branch places and local registers, to Procure registration or recognition of the Company and to carryon business in any part of the World and to take such steps as may be necessary to give the Company such rights and privileges in any part of the World as are possessed by local companies or partnership or as may be thought desirable.

1. Inserted via Special Resolution of AGM held on 31.08.2018

SIGNATURE OF ATTESTED
 Smt. Anjali Kumari
 O. D. KULIYAL
 10/12/16

मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, राधिका
 THDC India Limited, Rishikesh

To subscribe for shares	22.	To subscribe for, underwrite, purchase, otherwise acquire and to hold dispose of and deal with the share, stock, securities and evidences of indebtedness or the right to participate in profits or other similar documents issued by any Government, authority, corporation or body or by any company or body of persons and any option or right in respect thereof.
To create Depreciation Fund	23.	To create any depreciation fund, reserve fund, sinking fund insurance fund or any other fund, whether for depreciation or for repairing, improving, extending or maintaining any or the properties of the Company or redeemable preference share or for any other purpose whatsoever conducive to the interests of the Company.
To open Accounts in Banks etc.	24.	To open an account or accounts with any individual, firm or company or with any bank or bankers or shroffs and to pay into and withdraw money from such account or accounts.
To Acquire Companies	25.	To acquire, shares, stocks or securities in or of any company carrying on any business which this Company is entitled to carry on or of any other company or undertaking the acquisition of which, may seem likely or calculated directly or indirectly to promote or advance the interests of or be advantageous or beneficial to the Company and to sell or dispose of or transfer any such shares, stocks or securities.
To carry on Consultancy services	26.	To promote, organise or carryon the business of consultancy services in any field of activity in which it is engaged in.
To promote other Companies	27.	To promote or concur in the promotion of any company, the promotion of which shall be considered desirable in furtherance of the objects or any object of the Company.
To carryon convenient business	28.	Generally to do all such other things as may be deemed incidental or conducive to the attainment of the above objects or any of them and to carryon any business which may seem to the Company capable of being conveniently Carried on in connection with any of the Company's objects or calculated directly or indirectly to enhance the value of or render profitable any of the Company's property or rights.

C. Other objects

To act as an entrepreneur	29.	To act as an entrepreneur on behalf of the Government of India/ Government of Uttar Pradesh to identify new areas of economic investment and to undertake or help in the undertaking of such investments.
To Carry on the Business of Construction Management and/or Operation & Maintenance of Power Projects/ Stations.	30.	To carry on the business of Construction Management and/or Operation and Maintenance of all kinds of Power Projects/Stations as referred to in para 1 of the Main Objects clause and to enter into contracts for Undertaking such assignments.

5.

Signature of Smt
Ajay Kumar

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3/11/2016

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

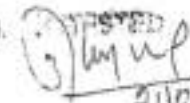
95

To lend money	31.	Subject to Banking Regulation Act, 1949 to lend money on property or on mortgage of immovable property or against Bank Guarantee and to make advances of money against future supply of goods and services on such terms as the Directors may consider necessary and to invest money of the Company in such manner as the Directors may think fit and to sell, transfer or deal with the same.
To collect information etc.	32.	To arrange, receive and collect all relevant information in regard to any business carried on by the Company.
To carry on the business of carriers by land etc.	33.	To carry on the business of carriers by land, sea and air as may be required from time to time.
To deal with goods etc. dealt with by subsidiaries	34.	To carry on the business of trading in and dealing in any manner whatsoever in all commodities, goods and things, manufactured, produced or dealt with in any manner by any of the subsidiaries of the Company.

And it is hereby declared that :

	(a)	The word 'Company' save when used in reference to this Company, in this clause, shall be deemed to include any partnership or other body of persons, whether incorporated or not incorporated, whether domiciled in India or elsewhere.
	(b)	The term 'India' when used in this clause, unless repugnant to the context, shall include all territories from time to time comprised in the Union of India.
	(c)	The term 'Uttar Pradesh' when used in this clause, unless repugnant to the context, shall include all territories from time to time comprise in the State of Uttar Pradesh.
LIMITED LIABILITY	IV	The liability of the members is limited.
SHARE CAPITAL	V	The Share capital of the Company is Rs.4000 Crore (Rupees Four Thousand crore only) divided into 4,00,00,000 (Four Crore) Equity Shares of Rs. 1000/- each

Signature of Mr. Anand Kumar


6.  21/01/2016


मुकेश कुमार वर्मा / M.K. VERMA
 अवर महाप्रबंधक (वणिज्यिक)
 Add. General Manager (Commercial)
 टीएचसी इंडिया लिमिटेड, ऋषिकेश
 THOC India Limited, Rishikesh

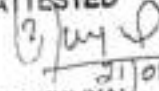
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Name of subscriber, address, description and occupation, if any	No. of equity shares taken by each subscriber	Signature of Subscriber	Signature of witnesses and their addresses, description and occupation, if any.
1. Shri J.C. Gupta, S/o Shri P.C. Gupta, Member (HE) CEA, Govt. of India, New Delhi (As nominee of President of India)	Two Equity Shares	Sd/- J.C. Gupta	Sd/- V. K. Malik & Associates, Chartered Accountants GF-12 Mansarovar, 90, Nehru Place, New Delhi-110019
2. Shri V.K. Khanna, S/o Late Shri H.K. Khanna Jt. Secretary, Min. of Energy, Deptt. of Power, (As nominee of President of India)	One Equity Share	Sd/- V.K. Khanna	
3. Shri U.V. Bhat, S/o Shri U.R. Bhat, Joint Secy. (Fin.), Min. of Energy, Deptt. of Power, Govt. of India, New Delhi. (As nominee of President of India)	One Equity Share	Sd/- U.V. Bhat	
4. Shri Shahzad Bahadur, S/o Late Shri Kalash Bahadur, Secretary to Govt. of U.P., Power Department, (As nominee of Governor of U.P.)	One Equity Share	Sd/- Shazad Bahadur	
5. Shri A.K. Das, S/o Late Shri T.K. Das, Secy. to Govt. of U.P., Irrigation Department (As nominee of Governor of U.P.)	One Equity Share	Sd/- A.K. Das	
6. Shri K.K. Kashyap, S/o Shri V.P. Kashyap, Chairman and Managing Director of NHPC (As nominee of President of India)	One Equity Share	Sd/- K.K. Kashyap	
7. Shri A.C. Sen, S/o Late Shri S.C. Sen, Joint Secretary, Deptt. of Economic Affairs, Ministry of Finance, Govt. of India, (As nominee of President of India)	One Equity Share	Sd/- A.C. Sen	

New Delhi, Dated

7. Signature of Mr. 
Manoj Kumar

WITNESSED


21/01/2016

D. D. KULIYAL
Advocate & Notary
Reg. No-3/11/2001
Tehsil Mukhresah, Distt. Dehradun
Uttarakhand (INDIA)


मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबन्धक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

the latter part in lieu of 75% of cost sharing of power of Govt. of India and shall be shared between Govt. of the Govt. of Uttar Pradesh in accordance with the standard evolved by the Govt. of India

(iv) For supply of power to the Govt. of U.P. and Govt. of pursuant to sub-clauses (iii) and (iv) above, the beneficiaries shall pay to the Company electricity charges in accordance with approved tariff in force from time to time

Name of subscriber, address, description and occupation, if any	Signature of Subscriber	Signature of witnesses and their addresses, description and occupation, if any
1. V. K. Khanna s/o. Sh. H. K. Khanna Jt. Secy. Min. of Energy, Govt. of India (a nominee of the President of India)		
2. U. V. BHAT, s/o Shri U. B. Bhat Joint Secretary (Gen) Ministry of Energy, Govt. of India, New Delhi		 (ASTEN R. GUIN) Partner, M/S. HANU & ASSOCIATES Chartered Accountants G.F. 13, Laxmapuram 1A, Anand Place New Delhi - 110 019
3. K. K. KASHYAP s/o. Sh. G. D. Kashyap CMD - NHPC		
4. J. C. Gupta s/o. J. C. Gupta Member (Hydro) Central Electricity Authority Govt. New Delhi		
5. J. K. Jaiswal s/o. J. K. Jaiswal Joint Secretary Department of Power, Govt. of U.P.		
6. SHANAB BAHADUR s/o Shri. Sh. Bahadur Joint Secy. Dept. of Energy, Govt. of U.P., New Delhi		
7. A. C. SEN s/o. Late Shri S. C. Sen Jt. Secy. Dept. of Energy, Ministry of Finance, Govt. of India		

Signature of Shri
Ajay Kumar

ATTESTED

D. D. KURIYAL

Joint Secy. Dept. of Energy,
Ministry of Finance, Govt. of India

Subst. Secy. Dept. of Energy,
Ministry of Finance, Govt. of India

31/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यवसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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**ARTICLES OF ASSOCIATION
OF
THDC INDIA LIMITED**
(A Joint Venture of Govt. of India and Govt. of Uttar Pradesh)

Interpretation	1	In the interpretation of, the 'Memorandum of Association and these Articles' the following expressions shall have the following meanings unless repugnant to the subject or context:-
The Act or the said Act		"The Act" or the "said Act" means "The Companies Act, 1956" as amended up to date.
The Board or Board of Directors		"The Board" or the "Board of Directors" means a meeting of the Directors duly called and constituted or as the case may be, the Directors assembled at a Board or the requisite number of Directors entitled to pass a circular resolution in accordance with the Act.
Capital		"Capital" means the Capital for the time being raised or authorized to be raised for the purpose of the Company.
Chairman		"Chairman" means the Chairman of the Board of Directors for the time being of the Company.
The Company or this Company		"The Company" or "This Company" means Tehri Hydro Development Corporation Limited.
Directors		"Directors" means the Directors for the time being of the Company or, as the case may be, Directors assembled at Board.
Dividend]		"Dividend" includes (interim dividend), and bonus shares.
Executor or Administrator		"Executor" or "Administrator" means a person who has obtained probate or Letters of Administration, as the case may be, from some competent Court.
1. Amended vide Special Resolution of AGM held on 31.08.2016		

Signature of Shri
Anuraj Kumar

TESTED
(3) [Signature]
8/10/2016

D. D. KULIYAL
Addl. Secy & Secretary
THDC India Limited
Tehri Hydro Development Corporation Limited
Dehradun

मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (व्यापारिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राशिकेश
THDC India Limited, Rishikesh

502

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Gender	Words importing the masculine gender also include the feminine gender
Government of India	"Government of India" means the Government of the Sovereign Republic of India.
Government of Uttar Pradesh	"Government of Uttar Pradesh" means Government of the State of Uttar Pradesh.
Government Corporation	"Government Corporation" means (i) a Corporation established by the Government under any law in force for the time being, and (ii) a Government Company as defined in the Act.
Month	"Month" means a calendar month.
Office	"Office" means the Registered Office for the time being of The Company
Persons	"Person" include any individual, company, firm, association, trust or any other organization or entity including and, governmental or political sub-division, ministry, department or agency thereof.
Plural number	Words importing the plural number also include the singular number.
The President	"The President" means the President of India.
The Governor	"The Governor" means the Governor of the State of Uttar Pradesh.
Register	"Register" means the Register of Members to be kept pursuant to the Act.
Registrar	"Registrar" means the Registrar of Companies of the State in which the Registered Office of the Company is situated.
These Presents or Regulations	"These Presents" or "Regulations" means these Article of Association as originally framed or altered from time to time and include Memorandum where the context so requires.

Amended via Special Resolution at AGM held on 31.08.2019

9. Signature of Mr. Anuj Kumar

ATTESTED

[Signature]

D. D. KULIYAL

Advocate & Company
Reg. No.-3011/2001
Tehsil Bahadur, Dist. Bahadur
Uttar Pradesh (INDIA)

[Signature]
मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Raikesh

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Seal		"Seal" means the Common Seal for the time being of the Company.
Singular number		Words importing the singular number include the plural number.
Shares		"Shares" means the shares or stock into which the capital is divided and the interest corresponding with such shares or stock.
Writing		Writing shall include printing and lithography and any other mode of representing or reproducing words in a visible form.
Expression in the Act to bear the same meaning in Articles		Subject as aforesaid, any words or expression defined in the act shall, except where the subject or context forbids, bear the same meaning in these Articles.
Marginal Notes		The marginal notes hereto shall not affect the construction hereof.
Table 'A' not to apply	2.	The Regulations in Table 'A' in the First Schedule to the Act, shall not apply to the Company except so far as the same are repeated or contained in or expressly made applicable by these Articles or by the Act.
Company to be Governed by these Articles	3.	The Regulations for the management of the Company and for the observance of the members thereof and the representatives shall, subject as aforesaid and to any exercise of the statutory powers of the company in reference to the repeal or alteration of or addition to its Articles of Association by Special Resolution, as prescribed or permitted by the Act, be such as are contained in these Articles.
CAPITAL AND SHARES		
SHARE CAPITAL	4.	The Share Capital of the Company is Rs.4000 Crore (Rupees Four thousand crore only) divided into 4,00,00,000 (four crore) Equity Shares of Rs. 1000/- each.
Allotment of Shares	5.	Subject to the provisions of the Act and these Articles and to the rights of the President and of the Governor, the Shares shall be under the control of the Board of Directors who may allot or otherwise dispose of the same.

Signature of
Shri. Anuj Kumar

10.

ATTESTED
D. D. KULRYAL

8/10/2016

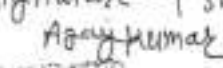
Accounts Officer
THDC India Limited
Rishikesh

मुकेश कुमार वर्मा / M.K. VERMA
अस महाप्रबंधक (व्यवसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

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CERTIFICATES	
Member's right to certificates	6. Every person whose name is entered as a member in the Register shall, without payment, be entitled to a certificate under the common seal of the Company specifying the share or shares held by him and the amount paid thereon.
Issue of new Certificate in place of one defaced, lost or destroyed	7. If a share certificate is defaced, lost or destroyed it may be renewed in accordance with the Share Certificate Rules under the Act on payment of fee, not exceeding fifty paise and on such terms, if any, as to evidence and indemnity and the payment of out of pocket expenses incurred by the Company in investigating evidence as the Directors think fit.
TRANSFER AND TRANSMISSION OF SHARES :	
Transfer and Transmission of Shares	8. Subject to the provisions of Article 4, the right of members to transfer their shares shall be restricted as follows: (a) A share may be transferred by a member or other person entitled to transfer to a person approved by the President or the Governor, as the case may be. (b) Subject as aforesaid and subject to the provisions of part IV of the Act, the Directors may, in their absolute and uncontrolled discretion, refuse to register any transfer of shares.
Register of Transfer	9. The Company shall keep a book to be called the Register of Transfers and therein enter the particulars of several transfers or transmission of any share.
Execution of Transfer	10. The instrument of transfer of any share in the Company shall be executed both by the transferor and the transferee, and the transferor shall be deemed to remain holder of the share until the name of the transferee is entered in the register of members in respect thereof.

11. Signature of sm.
Ajay Kumar

 3/11/2016
 02/11/2016

THDC
 Addl. General Manager (Commercial)
 THDC India Limited, Rishikesh


 मुकेश कुमार वर्मा / M.K. VERMA
 अवर महाप्रबंधक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, रीशिकेश
 THDC India Limited, Rishikesh

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Transmission of shares	11.	Nothing contained in Article 9 shall prejudice any power of the Company to register as shareholder any person to whom the right to any share in the Company has been transmitted by operation of law.
		INCREASE, REDUCTION AND ALTERATION OF CAPITAL
Increase of Capital	12.	Subject to the approval of the President in consultation with the Governor and subject to the provision of the Act, the Company in a General Meeting, may increase the share capital by such sum to be divided into shares of such amount as the resolution in this behalf shall prescribe.
On what conditions new shares may be issued	13.	Subject to such directions as may be issued by the President in consultation with the Governor in this behalf, new shares shall be issued upon such terms and conditions and with such rights and privileges annexed thereto as the general meeting resolving upon the creation thereof shall direct. Provided that no shares (not being preference shares) shall be issued carrying voting right or rights in the Company as to dividends, capital or otherwise, which are disproportionate to the right attaching to the holders of other shares (not being preference shares).
When shares to be offered to existing members	14.	The new shares (resulting from an increase of capital as aforesaid) may be issued or disposed of in accordance with the provisions of Article 6.
New Shares to be Same as original Capital	15.	Except so far as otherwise provided by the conditions of issue or by these Articles, any capital raised by the creation of new shares shall be considered part of the original capital and shall be subject to the provisions herein contained with reference to the payment of calls and instalments, transfer and transmission, forfeiture, lien, surrender, voting and otherwise.
Reduction of Capital	16.	Subject to the provisions of Sections 100 to 104 of the Act and to such directions as may be issued by the President in consultation with the Governor in this behalf, the company may, from time to time by special resolution, reduce its capital by paying off capital or cancelling capital which has been lost or is unrepresented by available assets or is superfluous or by reducing the liability on the shares or otherwise as may seem expedient and capital may be paid off upon the footing that it may be called upon, again or otherwise; and the Board may, subject to the provisions of the Act, accept surrenders of shares.

Signed and attested
 Smt. Anshu Khandelwal
 D. D. KULIYAL
 21/01/2016
 Add: ...
 ...
 ... Dehradun

मुकेश कुमार वर्मा / M.K. VERMA
 अवर महासंचालक (व्यावसायिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, रीशिकेश
 THDC India Limited, Rishikesh

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Sub-Division and consolidation of shares	17.	Subject to the approval of the President in consultation with the Governor, the company, in a general meeting, may, from time to time sub-divide or consolidate its shares or any of them and exercise any of the other powers conferred by Sub-Section (l) (a) to (e) of Section 94 of the Act, and shall file with the Registrar such notice in exercise of any such powers as may be required by the Act.
BORROWING POWERS		
Powers to borrow]	18.	Subject to the provisions of Section 58A, 292 and 293 of the Act, and Government Guidelines issued from time to time, the Board may by means of resolution passed at meetings of the Board from time to time, accept deposits or borrow and/or secure the payment of any sum or sums of money for the purpose of the Company.]
Issue at discount etc. or with special privileges	19.	Subject to the approval of the President in consultation with the Governor and subject to Sections 79 and 117 of the Act, any bonds, may be issued at a discount, premium or otherwise and with any special privileges as to redemption, surrender, drawings and allotment of shares.
Notice of General Meetings	20.	<p>(a) At least twenty one clear days notice in writing, specifying the place, day and hour of general meetings with a statement of the business to be transacted at the meeting shall be served on every member in the manner provided by the Act But any general meeting may be convened at shorter notice with the consent in writing of such members, as provided in the act.</p> <p>(b) *All general meetings other than Annual General Meetings shall be called Extra-ordinary General Meetings*.</p>
1. Amended vide Special Resolution or AGM held on 31.08.2010		

Signature of smt
 Anu Kumar
 13. **ATTESTED**
 [Signature]
 21/01/2016
 D. D. ...
 ...
 ...

[Signature]
 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महासंचालक (व्यवसायिक)
 Addl. General Manager (Commercial)
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 THDC India Limited, Rishikesh

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Omission to give notice not to invalidate a resolution passed	21.	The accidental omission to give notice to or the non-receipt thereof by any member shall not invalidate any resolution passed at any such meetings.
Quorum	22.	Five members present in person shall constitute quorum for a general meeting of the Company.
Chairman of General Meeting	23.	The Chairman shall be entitled to take the Chair at every general meeting but if the Chairman is not present within fifteen minutes after the time appointed for holding such meeting or is unwilling to act as Chairman, the members present shall choose, another Director as Chairman and, if no Director shall be present, or if all the Directors present decline to take the Chair, then the members present shall choose one of the members to be Chairman.
Chairman's decision conclusive	24.	The Chairman of any meeting shall be the sole judge of the validity of every vote tendered at such meeting. The Chairman present at the taking of a poll shall be the sole judge of the validity of every vote tendered at such poll.
VOTES OF MEMBERS		
Votes	25.	Every member entitled to vote and present in person or by Proxy shall have one vote on a show of hands and upon a poll one vote for each share held by him.
Votes in respect of shares of deceased member	28.	Any person entitled under the transmission clause to transfer any shares may vote at a general meeting, in respect thereof as if he was the registered holder of such shares provided that at least 72 hours before the time of holding the meeting or adjourned meeting as the case may be, at which he proposes to vote, he shall satisfy the Directors of his right to transfer such shares unless the Directors shall have previously admitted his right to vote at such meeting in respect thereof.

Signature of
Shri Anand Kumar

14. 3/11/2016
21/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Form of proxy	27	<p>(a) Every instrument of proxy for a specified meeting or Otherwise shall as nearly as circumstances will admit, be in the form or to the effect following :</p> <p>(b) The provisions of section 171 to 186 of the Act not incorporated herein specifically shall apply with respect the General Meetings.</p>
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THDC INDIA LIMITED
FORM OF PROXY

I, a member of..... do hereby Appoint Shri..... of..... (or failing him)..... of..... as my proxy to attend and vote for me and on my behalf at the Annual/ Extraordinary General Meeting of the Company to be held on the..... day of..... and at any adjournment thereof.

As witness my hand this..... day of.....

Signed by the said

Company not bound to recognize any interest in shares other than that of the registered holders	28.	Save as herein otherwise provided, the Directors shall be entitled to treat the person whose name appears on the register of members as the holder of any share as the absolute owner thereof and accordingly shall not (except as ordered by a court of competent jurisdiction or as by law required) be bound to recognize any benami trust or equitable contingent or other claim to or interest in such share on the part of any person whether or not it shall have expressed or implied notice thereof.
BOARD OF DIRECTORS		
Company to be managed by a Board of Directors	29.	The business of the Company shall be managed by a Board of Directors.

15. Signature of 
Shri. Hary Kumar

ATTESTED

21/01/2016
D. D. KULIYAL
Advocate & Notary
Reg. No-3(01)2001
Tehsil Rishikesh, Distt. Dehradun
Uttarakhand (INDIA)


मुकुंदा कुमार वर्मा / M.K. VERMA
अपरा महासंचालक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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Number of Directors	30. (1) The President shall from time to time determine the number of Directors of the Company, which shall be not less than seven and not more than fifteen. (2) Subject to the provisions of Clause (3), the Chairman, Managing Director and other Directors of the Company shall be appointed by the President. (3) The directors of the Company may be whole-time directors or part time Directors: Provided that the number of part-time Directors shall, at any time, be not less than one-third of the total number of Directors; Provided further that such number of part-time Directors, as May be equal to one third of the total number of part-time Directors, but in no case less than two shall be appointed by the Governor.
Appointment of Board of Directors	31. (i) The whole-time Directors shall be paid such salary and/or allowances as the President may, from time to time determine. Subject to the provisions of Section 314 of the Act, such reasonable additional remuneration as may be fixed by the President may be paid to anyone or more of the Directors for extra or special Services rendered by him or them or otherwise. (ii) The part-time Directors will be appointed subject to such terms and conditions as may be determined by the President. (iii) In case of any vacancy arising in the office of Managing Director by reason of his death, removal or resignation or otherwise, the President may appoint any such Directors, as he deems fit, to perform the functions of the Managing Director until a regular appointment is made under article 31. (iv) At every third Annual General Meeting of the Company every Director appointed by the President, other than the whole time Directors and Directors representing the Government shall retire from office. A retiring Director shall be eligible for reappointment.

Signature of
Sri. Arjun Kumar
WITNESSED
to: [Signature]
8/11/2016
S. D. KULIYAL
Joint Secy
THDC India Ltd, Rishikesh

[Signature]

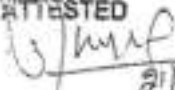
मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (व्यापारिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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		<p>(v) A Director representing a Ministry /Administrative Department of the Government of India/Government of Uttar Pradesh shall retire on his ceasing to be an official of that Ministry / Administrative Department.</p> <p>(vi) The President may, from time to time at any time remove any part time Director, from office. Chairman and whole-time Directors including Managing Director may be removed from office in accordance with the terms of appointment or if no such terms are specified on the expiry of '6 months' notice issued in writing by the President with immediate effect on payment of the pay in lieu of the notice period.</p> <p>(vii) The provision of Section 274 and 283 of the Act shall apply with regard to disqualification of Directors and vacation of office by Directors.</p>
Alternate Director	32.	In place of a Director who is out of India or is about to go out of India and who expects to be absent for not less than three months from the State in which meetings of the Directors are ordinarily held, the President may appoint, in consultation with the Chairman of the Company, any person to be an Alternate Director during his absence out of India or his absence of not less than three months from the State in which the meetings of the Board are ordinarily held and such appointee, whilst he holds office as an Alternate Director, shall be entitled to notice of meetings of the Board and to attend and to vote there at accordingly.
Delegation of Powers	33.	Subject to the provisions of Sections 202 and 203 of the Act, the Board may, from time to time, entrust and confer upon the Chairman, Managing Director, Director for the time being, such of the powers as it may think fit and may confer such power for such time and to be exercised for such objects and purpose and upon such terms and conditions and with such restrictions as it may think expedient and may, from time to time, revoke, withdraw, alter or vary all or any such powers.

17. Signature of Shri
Ajay Kumar

ATTESTED


21/01/2016

D. D. KULIYAL

Advocate & Notary

Reg. No. 3(1) 2001

Eschil Road, Gola, Distt. Dehradun
Uttarakhand (INDIA)

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मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यवसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Powers subject to Guidelines/ regulations for Mini Ratna/ Nav Ratna Companies):	33A.	The Board/ Chairman shall exercise all such Powers as are applicable to Mini Ratna companies and all such powers as applicable to Nav Ratna, upon such status as and when bestowed subject to adherence of to the stipulations, guidelines, notifications, circulars as may be issued from time to time by the Department of Public enterprises or any other Department of the Government of India governing the status of Mini Ratna/ Nav Ratna companies ;
Powers of Chairman	34	<p>(a) The Chairman shall reserve for decision of the president, any proposals or decisions of the Board of Directors or any matter brought before the Board which raises, in the opinion of the Chairman, any important issue and which is on that account fit to be reserved for the decision of the President (who shall decide in consultation with the Governor where considered necessary), and no decision on such an important issue shall be taken in the absence of the Chairman appointed by the President.</p> <p>(b) Without prejudice to the generality of the above provision, the Board shall reserve for the decision of the President in any matter related to:</p> <p>(i) [Any programme of capital expenditure for an amount which exceeds Rs 500 Crore stipulated in Department of Public Enterprises OM No. 11/36/97-Finance dated 9th October, 1997 read with OM No. 18(24)/2003-GM-GL-85 dated 05th August, 2005 or as amended time to time.]</p> <p>(ii) Agreement involving foreign collaboration proposed to be entered into by the Company.</p> <p>(iii) The Company's revenue budget in case there is an element of deficit which is proposed to be met by obtaining funds from the Government.</p> <p>(iv) The annual and five year annual plans for development of the Company's capital budget.</p> <p>(v) Winding up of the Company.</p> <p>(vi) Sale, lease, disposal or otherwise of the whole or substantially the whole of the undertaking of the Company.</p>

1. Amended vide Special Resolution at AGM held on 21.08.2010
2. Inserted vide Special Resolution at AGM held on 21.08.2010

Handwritten signatures and dates: 01/11/2016, D.C. J...

मुकेश कुमार वर्मा / M.K. VERMA
ज्येष्ठ महासंयोजक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राशिकेश
THDC India Limited, Rishikesh

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	<p>(vii) [Formation of subsidiary companies, joint venture, strategic alliances not provided in Department of Public Enterprises OM No. 11/35/97-Finance dated 9th October, 1997 read with OM No. 18(24)/2003-GM-GL-85 dated 05th August, 2005 or as amended time to time.]</p>
<p>Powers of President to issue directives</p>	<p>35. Notwithstanding anything contained in all these Articles, the President may, from time to time, issue such directives or instructions as may be considered necessary in regard to conduct of business and affairs of the Company and in like manner may vary and annul any such directive or instruction. The directors shall give immediate effect to the directives or instructions so issued. In particular, the President shall have the powers:</p>
	<p>(i) To give directives to the Company as to the exercise and performance of its functions in matters involving national security or substantial public interest. (ii) To call for such returns, accounts and other information with respect to the property and activities of the Company as may be required from time to time. (iii) To provide wholly or partly-owned Company (ies) or subsidiary(ies) including participation in their share capital irrespective of the sources from which the operations of such companies are to be financed. (iv) To determine in consultation with the Board annual, short and long term financial and economic objectives of the Company. Provided that all directives issued by the President shall be in writing addressed to the Chairman. The Board shall, except where the President considers that the interest of national security requires otherwise, incorporate the contents of directives issued by the President in the annual report of the Company and also indicate its impact on the financial position of the Company. (v) To take decisions regarding entering into partnership and/ or regarding arrangements for sharing profits.</p>
<p>1. Amended vide Special Resolution at AGM held on 31.08.2010 2. Inserted vide Special Resolution at AGM held on 31.08.2010</p>	

Signature of Mr. Arav Kumar

ATTESTED
(3) by Mr. D. D. KULIYAL
8/10/2016
D. D. KULIYAL
Address: B. Mohan
Rm. No. 3, 112001
Thakur Mohan, Dist. Dehradun
Uttarakhand (INDIA)

Mukesh Kumar Verma / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचसीसी इंडिया लिमिटेड, राधिकेश
THOC India Limited, Rishikesh

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	35.	No action shall be taken by the Company in respect of any proposal or decision of the Directors reserved for the approval of the President until his approval to the same has been obtained. The President shall have the power to modify such proposal or decision of the Directors.
Directors/ officer may be Directors of Companies promoted by the Company	37.	[A Director or any officer of this Company may be or become, a Director of any Company promoted by this Company or in which it may be interested as a vendor, member or otherwise and no such Director shall be accountable for any benefits received as Director or Member of such Company.]
Omission to give notice	38.	The accidental omission to give notice of any meeting of the Directors to a Director shall not invalidate any resolution passed at any such meeting.
Questions at Board meeting how decided	39.	A Director may at any time convene a meeting of Directors. Questions arising at any meeting shall be decided by a majority of votes and in case of an equality of votes, the Chairman shall have a second or casting vote.
Who is to preside at meeting of the Board	40.	All meetings of the Directors shall be presided over by the Chairman, if present or in his absence by the Managing Director, if present. If at any meeting, both the Chairman and the Managing Director are not present at the time appointed for holding the same, the Directors shall choose one of the Directors then present to preside at the meeting.
Board may set up Committees	41.	The Board may, subject to the provisions of Section 292 of the Act, delegate any of its powers to committees consisting of such member or members of its body as it thinks fit, and it may from time to time, revoke such delegation. Any Committee, so formed, shall, in the exercise of the powers so delegated, conform to any regulations that may, from time to time, be imposed on it by the Directors. The proceedings of such a Committee shall be placed before the Board of Directors at its next meeting.
Meetings of Committees, how to be governed	42.	The meetings and proceedings of any such Committee consisting of two or more members shall be governed by the provisions of the Act for regulating the meetings and proceedings of the Directors, so far as the same are applicable thereto and are not superseded by any regulations made by the Directors under the last preceding Article.

1. Amended vide Special Resolution of AGM held on 17.08.2018

Signature of
Smt. Arjun Kumar

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01/11/2016

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्जित)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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Chairman of meetings of Committees	43	A committee may elect a Chairman at its meetings, if no such Chairman is elected, or if at any meeting the Chairman is not present within 15 minutes after the time appointed for holding the same, the members present may choose one of the members to be Chairman of the meeting.
General Powers of the Board	44	The Board of Directors may pay all expenditure incurred in setting up and registering the Company.
Specific powers given to Directors	45	Subject to the provisions of the Act and without prejudice to the general powers conferred by these Articles, the Directors shall have the following powers, that is to say, powers:-
To make bye-laws		(1) To make, vary and repeal, from time to time, bye-laws for the regulation of the business of the Company, its officers and servants;
To pay and charge interest etc.		(2) To pay and charge to the capital account of the company interest lawfully payable thereat under the provisions of the Act;
To acquire property		(3) To purchase, take on lease or otherwise acquire for the Company property, rights or privileges which the company is authorised to acquire at such price and generally on such terms and conditions as they think fit;
To pay for property in debentures		(4) To pay for any property or rights acquired by or services rendered to the Company, either wholly or partially in cash, or in shares, bonds, debentures, debenture stock or in shares that may be issued either as fully paid up or with such amount credited as paid up thereon as may be agreed upon, and any such bonds, debentures, debenture stock or other securities may be either specifically charged upon all, or any part of the property of the Company and its uncalled capital or not so charged;
To secure contracts by mortgage		(5) To secure the fulfilment of any contracts or engagements entered into by the Company by mortgage or charge of all or any of the property of the Company and its unpaid capital for the time being or in such other manner as they think fit;
To refer to arbitration		(6) To refer any claim or demand by or against the Company to arbitration and observe and perform the awards;
To invest money		(7) To invest in the Reserve Bank of India "or in such securities as may be approved by the President and deal with any of the moneys of the Company upon such investment authorised by the Memorandum of Association of the Corporation (not being shares in the Company) and in such manner as they think fit and, from time to time, vary and realise such investments;

21.

Signature of Shri
Ajay Kumar

ATTESTED
3/11/16

D. D. KULIYAL
Associate & Notary

Reg. No-371/2001
Tehsil Rishikesh, Dist. Dehradun
Uttarakhand (INDIA)


मुकुंदा कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यापारिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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To give bonus	(8) To provide for the welfare of the employees or ex-employees of the Company or of its predecessors in business and the wives, widows and families or the dependents or connections of such employees or ex-employees by building or contributing to the building of houses, dwellings or chawls or by grants of money, allowances, bonuses, profit sharing bonuses or benefits of any other kind or by creating and from time to time subscribing or contributing to provident and other association, institution funds, profits sharing or other scheme or trusts or by providing or subscribing or contributing towards places of instruction and recreation, hospitals and dispensaries, medical and other attendances and any other form of assistance, welfare or relief as the Directors shall think fit;
To Create Provident Fund	
To subscribe to other funds	(9) To subscribe or otherwise to assist or to guarantee money to scientific institutions or objects;
To create Depreciation and other Funds	(10) To set aside before recommending any dividend out of the profits of the Company such sums as they may think proper for depreciation or to Depreciation Fund, Reserve or to Reserve Fund to meet contingencies or Insurance Fund or any special or other Fund to meet contingencies or to repay redeemable preference shares and for special dividends and for equalizing dividends and for repairing and replacement, improving, extending and maintaining any part of the properties of the Company and for such other purposes (including the purposes referred to in sub clause ix) as the Directors may, in their absolute discretion think conducive to the interest of the Company and to invest the several sums so set aside or so much thereof as required to be invested upon such investments (Subject to the restriction imposed by the Act) as the Directors may think fit, and from time to time to deal with and vary such investments and dispose of and apply and expend all or any part thereof for the benefit of the Company, in such manner and for such purposes as the Directors (subject to such restriction as aforesaid) in their absolute discretion think conducive to the interest of the Company not withstanding that the matters to which the Directors apply or upon which they expend the same or any part thereof may be matters to or upon which the capital moneys of the Company might rightly be applied or expended and to divide the Reserve Fund into such special funds as the Directors may think fit and to

Signature of Mr. Anil Kumar
22
Anil Kumar
31/01/2016


मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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		employ the assets constituting all or any of the above funds, including the Depreciation Fund, in the business of the Company or in the purchase or repayment of Redeemable Preference Shares and that without being bound to keep the same separate from the other assets and without being bound to pay or allow interest on the same with power, however, to the Directors at their discretion to pay or allow to credit such fund interest at such rate as the Directors may think proper, not exceeding six percent per annum;
To create Posts		(11) To create for the efficient conduct of the company's affair such posts, other than those to which appointment is made by the President, as they may consider necessary and to make appointment to such posts and to determine the terms and conditions of service of persons holding such posts.
To appoint Officers		(12) To appoint and at their discretion remove or suspend all such managers, secretaries, officers, clerks, agents and servants from permanent, temporary or special services, as they may, from time to time, think fit and to determine their powers and duties and fix their salaries or emoluments and require security in such instances and to such amounts as it may think fit and also without prejudice as aforesaid from time to time provide for the management and transaction of the affairs of the Company in any specified locality in India in such manner as it thinks fit;
		(13) Subject to Section 292 of the Act, to sub-delegate all or any of the powers, authorities and discretion for the time being vested in the Directors, subject, however, to the ultimate control and authorities being retained by it;
Authority to Sub-delegate powers		(14) Any such delegate or attorney as aforesaid may be authorized by the Directors to sub-delegate all or any of the powers, authorities and discretion for the time being vested in them;
To lend money		(15) To lend moneys to subsidiaries and associated organizations, on such terms and conditions as they may consider desirable.
Formation of Joint Venture/ Subsidiary Companies in abroad.}]		(16) To Establish joint ventures and subsidiary companies in India or abroad subject to compliance of Government Guidelines issued from time to time.}]
The seal and its custody	46.	THE SEAL (a) The Board of Directors shall provide a common seal for the purpose of the Company and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof. The Board of Directors shall provide for the safe custody of the seal.

3. Inserted vide Special Resolution at AGM held on 31.08.2010

23.

? inserted 1 at 16

Signature of Shri
Ajay Kumar

TESTED

D. D. JAISWAL

Address: ...

Reg. No. ...

Rohini Road, Noida, Dehradun
Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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Issue of the seal		(b) The seal of the Company shall not be affixed to any instrument except by the authority of a resolution of the Board or a Committee of the Board authorised by it in that behalf and except in the presence of at least two Directors and of the Secretary or such other persons as the Board may appoint for the purpose and those two Directors or such other persons as aforesaid shall sign every instrument to which the seal of the Company is so affixed in their presence.
DIVISION OF PROFITS AND DIVIDEND		
Division of profits	47.	The profits of the Company available for payment as dividend, subject to any special rights relating thereto created or authorized to be created by these presents and subject to the provisions of those presents as to the reserve fund shall, with the approval of the President be paid to the members.
The Company in General Meeting may declare a dividend	48.	The Company in a General Meeting may declare a dividend to be paid to the members according to their respective rights and interest in the profits and may fix the time for payment but no dividend shall exceed the amount recommended by the Board.
Interim Dividend	49.	The Directors may, from time to time, pay to the members such interim dividends as in their judgment the position of the company justifies.
ACCOUNTS		
Maintenance and inspection of accounts and books of the Company by members	50.	(a) The books of accounts shall be kept in accordance with Section 209 of the Act. (b) The Directors shall, from time to time, determine whether and to what extent and at what time and places and under what conditions or regulations the accounts and books of the Company or any of them shall be open to the inspection of the members not being Directors but no member (not being a Director) shall have any right of inspecting any account or book or document of the Company, except as conferred by law or authorised by the Board or by the Company in General Meeting.

Signature of SHRI
M. K. VERMA
24/3/2016


मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

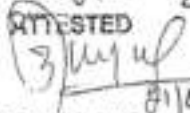
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		AUDIT
Accounts to be audited annually	51.	Once at least in every financial year the account or the Company shall be examined and the correctness of the profit and Loss Account and Balance Sheet ascertained by one or more auditors.
Appointment of Auditors	52.	The auditor/auditors of the Company shall be appointed or reappointed by the Government of India on advice of the Comptroller and Auditor General of India, in accordance with the provisions of Section 619 of the Act.
Power of the Comptroller and Auditor General	53.	The Comptroller and Auditor General of India shall have power: (i) To direct the manner in which the Company's account shall be audited by the Auditor / Auditors appointed in pursuance of Article 54 hereof and to give such Auditor/ Auditors instructions in regard to any matter relating to the performance of his/their functions as such; and (ii) To conduct a supplementary or test audit of the Company's accounts by such person or persons as he may deem fit on his behalf and, for the purpose of such audit to require information or additional information to be furnished to any person or persons and in such form as the Comptroller and Auditor General may, by general or special order, direct (iii) The auditor / auditors aforesaid shall submit a copy of his/their audit report to the Comptroller and Auditor General of India who shall have the right to comment upon or supplement the audit report in such manner as he may think fit. (iv) Any such comment upon or supplement to the Audit Report shall be placed before the Annual General Meeting of the Company in the same manner as the Audit Report.
Auditor's right to attend meetings	54.	The Auditors of the Company shall be entitled to receive notice of and to attend any General Meeting of the Company at which any accounts which have been examined or reported on by them are to be laid before the Company and may make any statement or explanation they desire with respect to the accounts.

25.

Signature of 
Shri Abay Kumar

ATTESTED

D. D. KULKARNI

Attested at Factory
Reg. No. 273/2001
Mumbai, India


मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राषिकेश
THDC India Limited, Rishikesh

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When accounts to be deemed finally settled	55.	Every account of the Company when audited and approved by a general meeting shall be conclusive.
NOTICE		
Notice on persons acquiring shares on death or insolvency of members	56.	A notice may be given by the Company to the persons entitled to a share in consequence of death or insolvency of a member by sending it to them at the address furnished by them through the post in a prepaid letter addressed to them by name or by the title or representatives of the deceased or assignee of the insolvent or by any like description at the address (if any) in India supplied for the purpose by the persons claiming to be so entitled or until such an address has been so supplied by giving the notice in any manner in which the same might have been given if the death or insolvency had not occurred.
WINDING UP		
Distribution of assets	57.	If the Company shall be wound up and the assets available for distribution among the members as such shall be insufficient to repay the whole of the paid up capital, such assets shall be distributed so that, as nearly as may be, the losses shall be borne by the members in proportion to the capital paid up at the commencement of the winding up, on the shares held by them respectively. And if in a winding up, the assets available for distribution among the members shall be more than sufficient to repay the whole of the paid up capital such assets shall be distributed amongst the members in proportion to the original paid up capital as the shares held by them respectively. But this clause is to be without prejudice to the rights of the holders of shares issued upon special terms and conditions.
SECURITY		
Security Clause	58.	No member shall be entitled to visit or inspect the Company's work without the permission of a Director or to require discovery of or any information respecting any detail of the Company's trading or any matter which is or may be in the nature of a trade secret, or secret process which may relate to the conduct of the business of the Company and which in the opinion of the Directors, will be inexpedient in the interest of the members of the Company to communicate to the public.

Signature of
SRI Agency
Kumar
21/11/2016

[Handwritten Signature]

[Handwritten Signature]

मुकेश कुमार वर्मा / M.K. VERMA
अपन महाराज (व्यक्तिगत)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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INDEMNITY AND RESPONSIBILITY	
Director's and other right to indemnity	<p>59. (i) Subject to the provisions of section 201(1) of the Companies Act, every Director, Manager, Auditor, Secretary or other Officer or employee of the Company shall be indemnified by the Company against any liability incurred by him and it shall be the duty of the Directors out of the funds of the Company to pay all costs, losses and expenses (including traveling expenses) which any such Director, Manager, Officer or employee may incur or become liable to by reason of any contract entered into or act or deed done by him or them as such Director, Manager, Officer or servant or in any other way in the discharge of his duties and the amount for which such indemnity is provided shall immediately attach as a lien on the property of the Company and have priority as between the Members over all other claims.</p> <p>(ii) Subject as aforesaid every Director, Manager or Officer of the Company shall be indemnified against any liability incurred by him or them in defending any proceedings whether civil or criminal in which judgment is given in his or their favor or, in which he is or they are acquitted or in connection with any application under section 633 of the Act in which relief is given to him or them by the Court.</p>
Officers Not responsible for acts of others	<p>60. Subject to the provisions of Section 201 of the Act, no Director, Manager, or other officer of the Company shall be liable for the acts, receipts, neglects or defaults of any other Director or officer or for joining in any receipt or other act for the sake of conformity or for any loss or expense happening to the Company through insufficiency or deficiency of title to any property acquired by the order of the Director for or on behalf of the Company or for the insufficiency or deficiency of any security in or upon which any of the moneys of the Company shall be invested or for any loss or damage arising due to the bankruptcy, insolvency or tortious act of any person, Company or Corporation with whom any money, securities or effects shall be entrusted or deposited or for any loss occasioned by an error of judgment or over sight on his or their part or for any other loss or damage or misfortune whatever, which shall happen in the execution of the duties of his or their office or in relation thereto unless the same happens through his own dishonesty.</p>

27.

Signature of
 श्री अच्युत कुमार वर्मा

ATTESTED
 3/11/2016

D. D. KULYAL
 Add. Secy. to Company
 Reg. No. 201201
 Tehsil Gidderohri, Dist. Dehra Dun
 Uttarakhand (INDIA)

मुकुंदा कुमार वर्मा / M.K. VERMA
 अवर महाप्रबंधक (व्यावसायिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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New Projects and Sharing of Investment	61. (A) New Projects : Subject to the approval of the President in consultation with the Governor, the Company may undertake any project in the areas covered by the Objects Clause of its Memorandum of Association.
	<p>(B) INVESTMENT SHARING :</p> <p>(1) TEHRI HYDRO POWER COMPLEX :</p> <p>1.(a) The cost of Tehri Hydro Power Complex (2400 MW) shall be shared between Govt. of India and Govt. of Uttar Pradesh on the following basis :</p> <p>(i) 25% of Equity of "Power Component" shall be borne by Govt. of Uttar Pradesh.</p> <p>(ii) 75% of Equity of "Power Component" shall be borne by Govt. of India.</p> <p>(iii) The entire cost of "Irrigation Component" shall be borne by the Govt. of Uttar Pradesh and the works relating to the "Irrigation Component" shall be executed by the Company for which the entire cost thereof shall be made available by the Govt. of Uttar Pradesh as Consumer's Contribution. After the completion of the Project, the Govt. of U.P. shall pay to the Company every year necessary maintenance charges towards maintenance of the "Irrigation Component" works as mutually agreed between the Company and the Govt. of Uttar Pradesh.</p> <p>(b)The "Irrigation Component" referred to above shall mean 20% of the cost of "Tehri Dam & HPP(1000 MW)". The "Power component" referred to above shall mean the total sum of the following:</p> <p>(i) 80% of the cost of "Tehri Dam & HPP(1000 MW)".</p> <p>(ii) Total cost of "Koteshwar H.E. Project(400 MW)".</p> <p>(iii)Total cost of "Tehri Pumped Storage Plant Project (100MW)".</p> <p>(c) The expenditure already incurred on the project by the Government of Uttar Pradesh shall be accounted for in deciding the part of cost sharing of the Government of Uttar Pradesh.</p>

Signature of Shri. Ajay Kumar
 ATTESTED
 28/01/2016


 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

	<p>(II) OTHER PROJECTS :</p> <p>(A) POWER COMPONENT :</p> <p>In respect of Projects other than Tehri Power Complex (2400 MW), the Govt of UP shall be offered to subscribe 25% of the additional Equity, that may be raised for such projects. In the event Govt of UP elects not to subscribe partly or fully, then the shortfall of additional Equity would be raised from alternate sources. In such an eventuality, the pattern of Equity Share holding in the Company shall be changed accordingly.</p>
	BENEFITS
82.	<p>(A) TEHRI HYDRO POWER COMPLEX :</p> <p>The benefits accruing from Tehri Hydro Project Complex comprising of Tehri HEP Stage-1 and Koteshwar HEP shall be shared on the following basis:</p> <p>(i) The entire irrigation benefits shall be available to Govt. of Uttar Pradesh in lieu of 100% cost bearing by them of "Irrigation Component". <i>includes water</i></p> <p>(ii) 12% of generated power ^{and bar} shall be available to Home State free of cost as royalty in lieu of use of natural resources.</p> <p>(iii) 25% of the remaining 88% of generated power shall be allocated to Govt. of Uttar Pradesh in lieu of 25% Equity contribution of "Power Component" made by Govt. of Uttar Pradesh. In case the Equity contribution is less than 25%, the allocation of the Power to UP shall be proportionate to their Equity Contribution.</p> <p>(iv) The remaining Generated Power shall be in the Central Pool, to be allocated by Govt. of India, for sale, in accordance with the standard formula evolved from time to time.</p>
	<p>(B) OTHER PROJECTS :</p> <p>(i) Free Generated Power shall be allocated to Home state in accordance with the policies/guidelines, in force.</p>

Signature of
Atyay Kumar
 ATTESTED
[Signature]
 D. D. KUMAR 21/01/2016
 Director (Legal)
 No. 13-2/2003
 Tehri Hydro Power Complex, Rishikesh
 Uttarakhand (INDIA)

[Signature]
 मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (वणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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	<p>(ii) The remaining Generated Power shall be allocated in proportion to Equity Contribution and in accordance with applicable formula based on Govt. of India guidelines, Electricity Act and Rules, as applicable from time to time.</p> <p>(iii) The Irrigation/Drinking Water Benefits, if any, shall be available to the Beneficiary State(s) in proportion to their cost sharing for the Irrigation and Drinking Water Component, as may be agreed.</p>
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Signature of
Shri Anand Kumar

ATTESTED
3/1/16
21/01/2016

30.




मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Annexure No. 3

श्री 0पी0 सुगराल
मुख्य अभियंता एवं विभागाध्यक्ष

आचार्य
मुख्य अभियंता एवं विभागाध्यक्ष
विद्यार्थी विभाग, उत्तराखण्ड
सुपुल कोलनी,
देहरादून - 248001
☎ 0135-2532170 /
E-mail nos irrigation@gmail.com

पत्रांक सी-60/5330/वि/जीएम
दिनांक देहरादून संख्या 17/2015

विषय: जल विद्युत योजनाओं पर (जल उपयोग कर) लगाए जाने के सम्बन्ध में।

सन्दर्भ: शक्ति, विद्यार्थी उत्तराखण्ड शासन का पत्रांक-2889/11-1015-4(60)/2015।
आवक संख्या 10/2015

अभिप्रेत सन्दर्भ में उत्तराखण्ड में जल विद्युत उत्पादन हेतु अनेक योजनाएँ विभिन्न/निर्माणधीन/प्रस्तावित हैं जिनमें से जो विद्युत उत्पादन किया जा रहा है अथवा विद्युत उत्पादन किया गया प्रस्तावित है।

उत्तराखण्ड राज्य द्वारा वर्ष 2013 में जल विद्युत योजनाओं द्वारा विद्युत उत्पादन पर जल उपयोग कर लगाए जाने हेतु उत्तराखण्ड विद्युत उत्पादन पर जल उपयोग अधिनियम दिनांक 15.08.15 से प्रवृत्त हो गया है, अधिनियम की प्रति वेबसाइट पर उपलब्ध है। इस अधिनियम में अन्तर्गत राज्य की सभी जल विद्युत परियोजनाओं का गुरुत्व वर्गीकरण किया जाना है।

इस सम्बन्ध में कृपया उचित विद्यार्थी से उपरोक्त सम्बन्धित सब जो कि समस्त विभागीय/उत्तराखण्ड को सम्बन्धित एवं अपूर्ण सुनिश्चित है, का सञ्चालन लेने का कार्य करें (उत्तराखण्ड शासन) को इन में अनुशंसित है कि अनेक सम्बन्धित से अन्तर्गत विभाग राजकीय एवं निजी क्षेत्र की सभी विभिन्न/निर्माणधीन/प्रस्तावित जल विद्युत परियोजनाओं से निपटारा विभाग/राजकीय उपकरण/सामग्री से उपर्युक्त अधिनियम सभी जल विद्युत परियोजनाओं के जल प्रवाह (विद्युत) हेतु जल विद्युत उत्पादन समता एवं वार्षिक उत्पादन और सूचनाएं गलत वर्गीकरण उपर्युक्त पर जल का इतर सापेक्ष जो (जल अई0की0 water@taxhydelsuk@gmail.com) गुरुत्व वर्गीकरण करने का कार्य करें; शक्ति सूचनाएं/विद्यार्थी इतर विभाग की वेब साइट www.uttarakhandirrigation.com पर उपलब्ध है।

सदरती

अध्यक्ष एवं प्रमुख निदेशक
टीएचडीसी लिमिटेड,
भावीरपी एन, ऋषिकेश
उत्तराखण्ड, देहरादून।

(Signature)
मुख्य अभियंता एवं विभागाध्यक्ष

(Signature)
(Signature)

(Signature)
for n no.
Fudu
21/11/15

30/11/15

Signature of Sri Ajay Kumar
ATTESTED
(Signature)
21/11/2016

D. D. KULJVAL
Advocate & Notary
Map No-301/2014
Bhaskar Road, Puri, Dehradun

(Signature)
मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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शक्ति
अधीनस्थ
संख्या 2/11/15

M. THDC/IRIGATION/15/146
Date Recd. 21/11/15

7/2/15
20/11/15

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पत्रांक- / मूल्यांकित / ईमेल / तारीख

वित्तियोग विभागाधीन को सूचनाएं एवं आवश्यक कार्यवाही हेतु प्रेषित है :-

1. सचिव (विभागीय), उत्तराखण्ड शासन, देहरादून ।
2. मुख्य अभियंता (परियोजना)/ पटवेल, विभागीय विभाग, उत्तराखण्ड, देहरादून ।
3. अतिरिक्त अभियंता एवं मंडल अधिकारी, अनुसंधान एवं अयस्कानना मण्डल, देहरादून ।

(Handwritten mark)

(वीरपीठसुगरान)
मुख्य अभियंता एवं विभागाध्यक्ष

Signature of Shri
Ajay Kumar
Date 21/01/2016

(Small printed text)

(Handwritten mark)

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Add. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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सं. 124/2016
 124/2016
 पंजीकरण हेतु प्रपत्र

1	जल विद्युत योजना का नाम Name of Scheme
2	स्थिति का विवरण Details of Location	(1) जिल्ला District
		(2) तहसील/ब्लॉक Tehsil/Block
		(3) ग्राम Village
		(4) नजदीकी शहर का नाम Nearest City
		(5) इन्टेक/Intake Latitude N Longitude E
		(6) विद्युत गृह/Power House Latitude N Longitude E
3	स्वामित्व का विवरण Details of Ownership
4	पत्र व्यवहार का विवरण Correspondence Details	(1) नाम Name
		(2) पता Address
		(3) टेलीफोन / Telephone फैक्स / FAX
		(4) ई मेल Email
5	परियोजना के प्रभारी अधिकारी का नाम एवं पद Name and Designation of Project I/C	(1) नाम Name
		(2) पता Address
		(3) टेलीफोन / Telephone फैक्स / FAX
		(4) ई मेल Email

Signature of Smt
 Arunima

RECEIVED
 5/11/2016

D. D. KUMAR
 Addl. Genl. Mgr.
 Reg. No.-273/2001
 Tehsil Rishikesh, Dist. Dehradun
 Uttarakhand (INDIA)

[Handwritten mark]

[Handwritten signature]

मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (वणिज्यिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, रीशिकेश
 THDC India Limited, Rishikesh

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(2)	नदी, बालत : River/ Basin
(3)	सकल शीर्ष : Gross head
(4)	अधिकतम डिस्चार्ज, क्यूमेक Maximum discharge, cumec
(5)	औसत वार्षिक डिस्चार्ज, क्यूमेक Average Annual Discharge, cumec
(6)	उत्पादन क्षमता / Generation Capacity अधिकतम उत्पादन क्षमता, मेगावाट / किलोवाट Maximum Generation Capacity, MW/KW
(7)	पिछले तीन वर्षों का माहवार वास्तविक उत्पादन, मिलियन युनिट Monthwise actual generation for last 3 years, Million Units
(8)	पिछले तीन वर्षों में माहवार विद्युत उत्पादन हेतु प्रयुक्त जल की मात्रा, घन मीटर Monthwise Volume of water used for generation in last 3 years, cubic metre

उपरोक्त प्रपत्र भरकर रजिस्ट्रेशन हेतु रू० 500.00 (रु० पांच सौ मात्र) का बैंक ड्राफ्ट, जो कि अधिरासी अभियन्ता, अनुसंधान एवं अवस्थापना खण्ड, देहरादून के नाम से, संलग्न धार निम्न पते पर प्रेषित करने का कष्ट करें :-

अधीक्षण अभियन्ता एवं नोडल अधिकारी
अनुसंधान एवं अवस्थापना खण्ड
यमुना भवन, यमुना कालोनी,
देहरादून, उत्तराखण्ड।

Bank draft of Rs. 500.00 (Rupees Five Hundred only) in favour of Executive Engineer, Investigation & Infrastructure Division, DEHRADUN shall be attached with duly filled proforma and the same shall be sent to the following address:

Superintending Engineer & Nodal officer
Investigation & Infrastructure Circle
Yamuna Bhawan, Yamuna Colony
Dehradun, Uttarakhand

Signature of Smt. Ajay Kumar

WITNESSED
(Signature)
21/01/2016

Technical Officer, West, Dehradun
Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यवसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, राधिकेश
THDC India Limited, Rishikesh

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Annexure No. (47) 126

No. 32/000V(3)/2013/67(1)/2012
Dated Dehradun, January 28, 2013

NOTIFICATION

Miscellaneous

In pursuance of the provisions of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English translation of 'The Uttarakhand Water Tax On Electricity Generation Act, 2012' (Adhiniyam Sankhya 09 of 2013).

As Passed by the Uttarakhand Legislative Assembly and assented to by the Governor on 25 January, 2013.

THE UTTARAKHAND WATER (TAX ON ELECTRICITY GENERATION) ACT, 2012
[UTTARAKHAND ACT NO. 09 OF 2013]

to levy water tax on electricity generation in the State of Uttarakhand

An

Act

be it enacted in the Sixty-third Year of the Republic of India by the Uttarakhand State Legislative Assembly as follows:-

CHAPTER-I
PRELIMINARY

- | | |
|--------------------------------------|--|
| Short Title, Extent and Commencement | 1. (1) This Act may be called the Uttarakhand Water Tax on Electricity Generation Act, 2012.
(2) It extends to the whole State of Uttarakhand.
(3) It shall come into force from such date as the State Government may by notification in the Gazette appoint.
(4) The provisions of this Act shall have effect notwithstanding anything inconsistent contained in any other law for the time being in force. |
| Definitions | 2. In these rules, unless there is anything repugnant in the subject or context :-
(a) "Act" means the Uttarakhand Water Tax on Electricity Generation Act, 2012; |

Signature of Sanjay Kumar
Sanjay Kumar

ATTESTED
(S) [Signature]
21/01/2013

D. D. KULIYAL
Additional Secretary
Reg. No. 210/2007
Tehsil Rishikesh, Dist. Dehradun
Uttarakhand (INDIA)


मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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- (b) "Commission" means Uttarakhand State Commission for Water Tax on Electricity Generation established under section 21 of the Act;
- (c) "Electricity" means electrical energy generated by way of water drawn from any water source flowing within the territory of the State;
- (d) "Government" means Government of Uttarakhand;
- (e) "Notification" means a notification published in the Gazette of the State, and the term "notify" shall be construed accordingly;
- (f) "User" means any person, group of persons, local body, Government Department, company, corporation, society etc. drawing water or any other authority authorized under chapter -II of the Act to avail the facility to draw water from any source for generation of electricity;
- (g) "Water" means natural resource flowing in any river, stream, tributary, canal, nallah or any other natural course of water or stipulated upon the surface of any land like, pond, lagoon, swamp, spring;
- (h) "Water Source" means a river and its tributaries, stream, fallah, canal, spring, pond, lake, water course or any other source from which water is drawn to generate electricity;
- (i) "Water Tax" means the rate levied or charged for water drawn for generation of electricity and fixed under this Act.

**CHAPTER-2
INTRODUCTION**

General 3. (1) For the purpose of this Act, every water source in the State is, and shall remain, the property of the Government and any proprietary ownership, or any riparian or usage right, on such water resources vested in any individual, group of individuals or any other body, corporation, company, society or community shall, from the date of commencement of the Act, be deemed to have been terminated and vested with the Government. However, for rivers of interstate nature and rivers under the ambit of international treaties, the ownership right of Uttarakhand Government shall be limited to non-consumptive use of water.

Signature of श्री
 प्रमोद कुमार
 ATTESTED

(3) मय २०१६

D. D. Kulkarni, 21/01/2016
 Addl. General Manager
 (Commercial)
 THDC India Limited, Rishikesh

मुकुंदा कुमार वर्मा / M.K. VERMA
 अवर महाप्रबंधक (वाणिज्यिक)
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 THDC India Limited, Rishikesh

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(2) No person, group of persons, Government department, local authority, corporation, company, society or any other body shall draw water from any source for electricity generation except in accordance with the provisions of the Act.

CHAPTER-3
USAGE OF WATER BY INSTALLATION OF HYDROELECTRIC GENERATING UNIT

Installation of Scheme for usage of water

4. No person, group of persons, Government department, local authority, corporation, company society or any other body, by whatever name called (hereinafter in this Chapter will be called the "user"), shall install a Scheme requiring usage of water (non consumptive use) of any water source for generating electricity except without being registered under the Commission in accordance with the provisions provided hereinafter in this Chapter.

Submission of Sanctioned Scheme for usage of water by the user

5. Any user intending to install a Scheme requiring usage of water (non consumptive use) for the purpose of generation of electricity shall submit Detailed Project Report of the scheme, duly sanctioned by authority competent to do so in this behalf to the Commission accompanied by such fee and charges as may be fixed by the Commission for registration.

Acceptance of the Scheme

6. After receipt of the scheme from a user, the Commission shall consider the acceptance of the scheme under this Act.

Information to the User

7. After the scheme is accepted by the Commission under section 6, the Commission shall register the scheme and inform the user to -
(a) Execute an agreement in such a form and manner with the Commission as may be prescribed; and
(b) Pay such fee and water Tax as fixed under chapter 4 of this Act.

Prohibition on installation of a Scheme

8. No user shall install a Scheme requiring usage of water without adhering to the requirements of section 10.

Signature of SANJAY KUMAR
Sanjay Kumar
21/01/2016

THDC India Limited

Signature
मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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Control and safety provisions

13. (1) The Commission may, by notice in writing given to the user require him to :-
- (a) Cause periodic inspection carried out by an expert, to the satisfaction of the Commission and in accordance with the procedure and at such intervals, as the Commission may specify, for the Scheme;
 - (2) The user shall pay such fee and such other charges as the State Water Commission may fix in this behalf, to the State Water Commission for undertaking the following activities :-
 - (a) Periodical inspection of the scheme by the Commission or any other officer or expert empowered in the behalf;
 - (b) Any other activity performed or caused to be performed by the Commission under this section in relation to the scheme of the user.

of Payment of fee also
← Unquoted

CHAPTER-4
ASSESSMENT OF WATER DRAWN BY USER

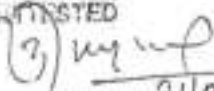
Assessment of water drawn by user

14. (1) The Commission shall install or cause to be installed flow measuring device within the premises of Scheme or at such other place where the Commission deems fit for purposes of measuring the water drawn for electricity generation or may adopt any indirect method for assessment of water drawn by the user.
- (2) The Commission may either install or, require a user to install a flow measuring device as per the specifications approved by the Commission at his premises or at his location or at such other place as the Commission may direct and thereafter adjust the expenditure incurred by such user on such installation towards the water Tax payable by the user.

Injuring the flow measuring device or any fitting

15. No person shall willfully injure or cause to be injured, any device or any of the fittings of the device.

Signature of Smt
Aruna Kumari

WITNESSED
(3) 
21/01/2013

D. P. KUMAR
Asst. General Manager
THDC India Limited
Rishikesh (Uttarakhand)


मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यापारिक)
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THDC India Limited, Rishikesh

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discharge the functions under this Act:


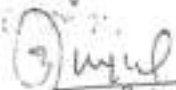
Provided that till the Commission is established under the section, the Principal Secretary/Secretary, Irrigation may exercise the powers and discharge the functions of the Commission under the Act.

- (2) The Commission established under sub-section (1) shall be a body corporate by the name aforesaid, having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract and shall, be the said name, sue or be sued.
- (3) The Head Office of the Commission shall be at such place as the State Government fix in this behalf.
- (4) The Commission shall consist of a Chairperson and not more than two Members.
- (5) The Chairperson and Members of the Commission shall be appointed by the State Government on the recommendations of a search committee referred to in sub-section (1) of section 22.

Qualifications for appointment of Chairperson and Members of the Commission

- 21. (1) The Chairperson shall be appointed from amongst persons who are either holding or have held a post not below the rank of Secretary to State Government and have adequate knowledge of, or experience in, or have shown capacity in dealing with, problems relating to engineering, finance, commerce, economics, law, administration or management.
- (2) The Members of the Commission shall be persons of ability, integrity and standing who have adequate knowledge of, or experience in, or have shown capacity in dealing with, problems relating to engineering, finance, commerce, economics, law or management:

Provided that at least one Member shall be from amongst the persons who are either holding or have held a post not below the rank of Chief Engineer or equivalent and having qualification

Signature of 
 Ajay Kumar

 21/01/2016


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 THDC India Limited, Rishikesh

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- and experience in the field of Hydropower Engineering.
- (3) The Chairperson or any Member of the Commission shall not hold any other office of the profit.
- (4) The Chairperson shall be the Chief Executive Officer of the Commission.

Constitution of a search Committee

22. (1) The Government shall, for the purposes of selecting the Chairperson and Members of the Commission, constitute a search committee consisting of-
- (a) Chief Secretary - Chairperson;
 - (b) Principal Secretary/ Secretary Finance, Uttarakhand Government - Member;
 - (c) Principal Secretary/ Secretary Irrigation, Uttarakhand Government - Member;
 - (d) Principal Secretary/ Secretary Power, Uttarakhand Government - Member;
 - (e) Principal Secretary/ Secretary Law, Uttarakhand Government - Member.
- (2) The Government shall, within one month from the date of occurrence of any vacancy by reason of death, resignation, or removal of the Chairperson or Member and six month before the superannuation or end of the tenure of the Chairperson or a Member make a reference to the search committee for filling up of the vacancy.
- (3) The search committee shall finalize the selection of Chairperson or the Members, within two months from the date on which the reference is made to it.
- (4) Before recommending any person for appointment as Chairperson or Member, the search committee shall satisfy itself that such person does not have any financial or other interest which is likely to affect prejudicially his function as such Chairperson or Member.

Signature of Mr. Arjun Kumar

ATTESTED
3/1/2016

D. D. KULIYAL
Additional Secretary
Reg. No. 2013/2016
Tehsil Haridwar, Distt. Dehradun
Uttarakhand (INDIA)

मुकुेश कुमार वर्मा / M.K. VERMA
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THDC India Limited, Rishikesh

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Term of Office and Conditions of Service

23. (1) The Chairperson and other Members shall hold office for a term of three years from the date they enter upon their office :

Provided that no Chairperson or Member shall hold office after he has attained the age of 65 years :

Provided further that the Government may, at any time for the reasons recorded in writing and after giving an reasonable opportunity of being heard, determine term of the Chairperson or Member before he completes three years term or attain age of 65 years, as the case may be :

Provided further that the Government may suspend the Chairperson or any Member of the Commission in respect of whom an order determining the term is proposed to be passed or in the opinion of the Government there are just and sufficient reasons to suspend the Chairperson or the Member.

(2) The salary, allowances and other terms and conditions of service of the Chairperson and the Members shall be such as may be prescribed :

Provided that the salary, allowances and other terms and condition of service of the Chairperson and the Members shall not be varied to their disadvantage after appointment.

(3) The Chairperson and Members shall, before entering upon their office, make and subscribe to an oath of office and secrecy in such form and in such manner and before such authority as may be prescribed.

(4) Notwithstanding anything contained in sub-section (1), the Chairperson or a Member may relinquish his office by giving in writing to the Government a notice of not less than three months.

(5) The Chairperson or any Member ceasing to hold office as such shall -

(a) not be eligible for further appointment under the Government for a period of two years from the date he ceases to hold such office; and

Signature of Shri
Ajay Kumar

ATTESTED
(3) My y

C. D. H. ...
Regional Director, ...
Rishikesh (R.D.M.A.)

21/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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(b) not accept any commercial employment for a period of two years from the date he ceases to hold such office.

Removal of Chairperson or Member

24. (1) The Chairperson or the Member shall cease to hold his office as such if he-
- (a) has been adjudged as insolvent by the competent court; or
 - (b) has been convicted of an offence by the competent court;
 - (c) has become physically or mentally incapable of acting as such; or
 - (d) has acquired such financial or other interest as is likely to affect prejudicially his function in the Commission;
- (2) Where a question arises as to if the Chairman or the member has become physically or mentally incapable of acting as such or has acquired such financial or other interest as is likely to affect prejudicially his function in the Commission, the decision in this regard shall be taken by the Government and shall be final.

Officers and other Employees of the Commission

25. (1) The Commission shall have a Secretary to exercise such powers and perform such duties under the control of the Chairperson, as may be prescribed.
- (2) The Secretary shall be appointed by the Government.
- (3) The number, nature and categories of other officers and employees required to assist the Commission, to discharge its functions, shall be such as may be prescribed.
- (4) The salaries and allowances payable to, and other term and conditions of the service of the Secretary, officers and other employees shall be such as may be prescribed.
- (5) The Commission shall engage the engineers and other staff of State Government to assess the water drawn by users and other technical activities to assist the Commission to discharge its functions on the terms and conditions as may be prescribed.

Signature of sri Arun Kumar

ATTESTED

[Signature]

D. D. KULYATI

Adviser Secretary

Reg. No. 2009/2001

Tehsil Rishikesh, Distt. Dehradun
Uttarakhand (INDIA)

21/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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Functions of the Commission 26. The Commission shall discharge the following functions; namely:

- (a) Enforce the decisions and orders issued under the Act
- (b) Adjudicate upon the disputes regarding Water Tax.
- (c) Ensure transparency while exercising the powers and discharging its functions;
- (d) Establish a system of enforcement, monitoring and measurement of water drawn for electricity generation;
- (e) Such other functions as may be prescribed.

Powers of the Commission 27. (1) The Commission shall for the purposes of making any inquiry or initiating any proceedings under the Act, have the same powers as are vested in a Civil Court, under the Code of Civil Procedure, 1908 in respect of the following matters, namely:-

- (a) summoning and enforcing the attendance of any witness and examining him on oath;
- (b) discovery and production of any document or other material object capable of being produced as evidence;
- (c) receiving of evidence on affidavits;
- (d) requisition of any public record;
- (e) issuing commission for examination of witnesses;
- (f) reviewing its decisions, directions and orders;
- (g) any other matter which may be prescribed.

(2) The Commission shall have the powers to pass such interim order in any proceeding, hearing or matter before it, as it may consider appropriate.

(3) The Commission may authorize any person, as it may deem fit, to represent the interest of the registered users in the proceedings before it.

Proceedings before Commission 28. All proceedings before the Commission shall deem to be judicial proceedings and the Commission shall deem to be a Civil Court for the purposes of offences affecting the administration of justice under the Indian Penal Code, 1860.

Signature of
Shri Arjay Kumar

TESTED
[Signature]

Registrar, P.W.D. & S.D.O.
Dehra Dun

[Signature]

मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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- Power of entry and seizure** 29. The Commission or any officer, not below the rank of Gazetted Officer specially authorized in this behalf by the Commission, may enter any building or place where the Commission has reason to believe that any document relating to the subject matter of the inquiry may be found, and may seize any such document or take extracts of copies there from subject to the provisions of Indian Penal Code.
- Delegation** 30. The Commission may, by general or special order in writing, delegate to the Chairman, any Member, Secretary, officer of the Commission or any other person subject to such conditions, if any, as may be specified in the order, such of its powers and functions under the Act, (except the powers to adjudicate disputes under clause (f) of sub-section (1) of section 26 and the powers to make regulations under section 48 as it may deem necessary.
- Appeal to High Court** 31. (1) Any person aggrieved by any decision or order of the Commission may file an appeal to the High Court.
(2) An appeal under sub-section (1) shall be preferred within ninety days from the date of communication of the decision or order of the Commission to the person aggrieved by such decision or order.
- Penalty for non-compliance of directions of Commission** 32. If any complaint is filed before the Commission that any person has contravened any provisions of the Act, or if the Commission is satisfied that any person has contravened any of the provisions of the Act or the rules or regulations or any direction issued by the Commission has not been complied with, the Commission may after giving such person an opportunity of being heard in the matter, by order in writing, direct that, without prejudice to any other penalty to which he may be liable under the Act, such person shall pay, by way of penalty, such amount which shall be prescribed by the Commission for each contravention and in case of a continuing

Signature of Shri Arun Kumar

ATTESTED

3/1/16

D. D. KULIYAL 21/01/2016

Advocate & Notary
Reg. No. 30172001

Tahsil Rishikesh, Dist. Dehradun
Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (व्यावसायिक)
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THDC India Limited, Rishikesh

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failure to pay such penalty, with an additional penalty which may be levied as deemed fit by the Commission for every day from the day such failure commences until he pays such penalty.

Power to adjudicate

- 33. (1) For the purpose of adjudicating under the Act, the Commission shall appoint any of its members to be an adjudicating officer for holding an inquiry in such manner as may be prescribed after giving the person concerned a reasonable opportunity of being heard for the purpose of imposing any penalty.
- (2) While holding any inquiry, the adjudicating officer shall have power to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case to give evidence, or produce any document which, in the opinion of the adjudicating officer, may be useful for, or relevant to, the subject-matter of the inquiry, and if, on such inquiry, he is satisfied that the person has failed to comply with any provision of the Act, he may impose such penalty as he thinks fit in accordance with the provisions of the Act.
- (3) Any person aggrieved by an order under sub-section (2) may, within thirty days of the order, prefer an appeal before the Commission.

Provided that the Commission shall not pass any order without affording reasonable opportunity to the other party or parties, as the case may be.

Factors to be taken in to account by adjudicating officer

- 34. While adjudicating the quantum of penalty under section 35, the adjudicating officer shall have due regard to the following factors, namely:-
 - (a) the amount of disproportionate gain or unfair advantage, wherever quantifiable, made as a result of the default;
 - (b) the repetitive nature of the default.

Signature of Shri. Ajay Verma

21/01/2016

THDC India Limited, Rishikesh

THDC

मुकेश कुमार वर्मा / M.K. VERMA
अपल महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

542

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Penalty not to effect other liabilities	35.	The penalties imposed under the Act shall be in addition to, and not in derogation of, any liability in respect of payment of compensation or, in the case of a user, the revocation of his registration which the offender may have incurred.
Grants and loans by the Govt.	36.	The Government may, after due appropriation made by State Legislature in this behalf, make to the Commission grants and loans of such sums of money as the Government may consider necessary.
Establishment of fund by the Govt.	37.	<p>(1) There shall be a fund constituted to be called the Commission fund and that shall be credited thereto,-</p> <p>(a) any grants and loans made to the Commission by the Government;</p> <p>(b) all fees received by the Commission under the Act;</p> <p>(c) all sums received by the Commission from such other sources as may be decided upon by the Government.</p> <p>(2) The fund shall be applied for meeting,-</p> <p>(a) the salary, allowances and other remuneration of Chairperson, Members, officers and other employees of the Commission;</p> <p>(b) the expenses of the Commission to discharge its function under the Act;</p> <p>(c) the expenses on objects and for purposes authorized by the Act.</p> <p>(3) The Government may prescribe the manner of applying the fund for meeting the expenses specified in clause (b) or clause (c) of subsection (2).</p>
Accounts of Commission	38.	<p>(1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed.</p> <p>(2) The annual accounts and balance-sheet of the Commission shall be forwarded to the Government and the Government shall cause the same to be laid, as soon as may be after it is received, before the State Legislature.</p>

Signature of sm,
 Arun Kumar
 ATTESTED
 3/11/16
 D. D. KULIYAL 21/11/2016
 Advocate & Notary
 Reg. No. 3001/2001
 Tehsil Rishikesh, Distt. Dehradun
 Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
 अपर महाप्रबंधक (व्यापारिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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- (140)
- Annual Report of the Commission 39. (1) The Commission shall prepare once every year, in such form and at such time as may be prescribed, an annual report giving a summary of its activities during the previous year and copies of the report shall be forwarded to the Government.
(2) A copy of the report received under sub-section (1) shall be laid, as soon as may be after it is received, before the State Legislature.
- Budget of the Commission 40. The Commission shall prepare, in such form and at such time in each financial year as may be prescribed, its budget for the next financial year, showing the estimate receipts and expenditure of the Commission and forward the same to the Government.
- Directions by the Government 41. (1) To discharge its functions, the Commission shall be guided by such direction in matters of policy involving public interest as the State Government may from time to time give to it in writing.
(2) If any question arises as to whether any such direction relates to a matter of policy involving public interest, the decision of the State Government thereon shall be final.
- Protection of action taken in good faith 42. No suit, prosecution or other proceeding shall lie against the Government or the Commission or any officer of the Government, or any Member, officer or other employee of the Commission or any public servant for anything done or in good faith purporting to be done under the Act or the rules or regulations.
- Members, officers, etc. to be public servants 43. The Chairperson, Members, officers and other employees of the Commission when acting or purporting to act in pursuance of any of the provisions of the Act, shall be deemed to be public servant within the meaning of the Indian Penal Code, 1860.
- Provisions of the act to be in addition to and not in derogation of other laws 44. The provisions of the Act are in addition to and not in derogation of any other law for the time being in force in the State.

Signature of
Ajay Kumar
SECRET

21/01/2016

D. A. KUMAR

SECRETARY

THDC

RISHIKESH

(140)

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (वाणिज्यिक)
Add. General Manager (Commercial)
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THDC India Limited, Rishikesh

Powers of Government to make rules

45. (1) The Government may, by notification, make rules for carrying out the provisions of the Act.
- (2) In particular and without prejudice to the generality of foregoing power, such rules may provide for all or any of the following matters, namely:-
- (a) the form and manner in which the agreement is to be executed under clause (b) of section 7;
 - (b) the form and manner of application and the fee to be paid for grant of registration certificate under section 10;
 - (c) the salary, allowances and other terms and conditions of service of the Chairperson and Members of the Commission under section 23;
 - (d) the form and manner in which and the authority before whom the Chairperson and Members shall make and subscribe oath under sub-section (3) of section 23;
 - (e) the powers to be exercised and duties to be performed by the Secretary of the Commission under sub-section (1) of section 25;
 - (f) the number, nature and categories of officers and employees of the Commission under sub-section (2) of section 25;
 - (g) the salaries, allowances and other terms and conditions of Secretary, officers and other employees of the Commission under sub-section (4) of section 25;
 - (h) the manner of applying the Commission Fund under sub-section (3) of section 40; and
 - (i) any other matter which is required to be, or may be prescribed.

Powers of commission to make regulations

46. (1) The Commission may, with the prior approval of the Government make regulations consistent with the Act and the rules made thereunder generally to carry out the provisions of the Act.
- (2) All regulations made by the Commission under the Act shall be subject to the condition of previous publication.

Signature of Shri
Ajay Kumar

(3) M.K.V.
21/01/2016

मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (व्यावसायिक)
Addl. General Manager (Commercial)
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THDC India Limited, Rishikesh

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Rules and regulations to be laid before the State legislature.

47. Every rule made by the Government and every regulation made by the Commission shall be laid, as soon as may be after it is made, before each House of the State Legislature.

Power to remove difficulties


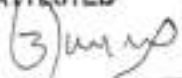
48. (1) If any difficulty arises in giving effect to the provisions of the Act, the Government may, by order published in the Government Gazette, make such provisions not inconsistent with the provisions of the Act, as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of two years from the date of commencement of the Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of the State Legislature.

By Order
D. P. GAIROLA,
Principal Secretary

वीरसहाय (संशोधन) 08 विधायी/70-2013-150+500 (संशुद्ध/रीतिवही)

Signature of 
Attested
ATTESTED


D. D. KULKARNI 21/01/2016
Principal Secretary
Reg. No. 201/2002
Tehsil Rishikesh, Dist. Dehradun
Uttarakhand (INDIA)


मुकेश कुमार वर्मा / M.K. VERMA
अपर महासंचालक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, रीशिकेश
THDC India Limited, Rishikesh

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Annexure No 5

उत्तराखण्ड शासन
सिंचाई अनुभाग-4

संख्या- 10/2015/01 (50)/2011
देहरादून: दिनांक 21 नवम्बर 2015

अधिसूचना

143

राज्यपाल, उत्तराखण्ड विद्युत उत्पादन पर जलकर अधिनियम, 2012 (उत्तराखण्ड अधिनियम सं० 09 संख्या 2013) की धारा 17 (1) में प्रदत्त शक्ति का प्रयोग करते हुये उत्तराखण्ड राज्य में अवस्थित बांध मेगावाट एवं उससे न्यून क्षमता की जल विद्युत परियोजनाओं को छोड़ते हुये शेष जल विद्युत परियोजनाओं पर इस अधिसूचना के प्रकाशन की तारीख से निम्नवत् जलकर निर्धारित कर अधिरोपित किये जाने की सहर्ष स्वीकृति प्रदान करते हैं :-

	विद्युत उत्पादन हेतु उपलब्ध शीर्ष (हेड)	निर्धारित जलकर
1.	30.00 मीटर तक	02 पैसे प्रति घन मीटर
2.	31.00 से 60.00 मीटर तक	05 पैसे प्रति घन मीटर
3.	61.00 से 90.00 मीटर तक	07 पैसे प्रति घन मीटर
4.	90.00 मीटर से अधिक	10 पैसे प्रति घन मीटर

2- उपर्युक्त जलकर लागू होने की तारीख से आगामी तीन वर्षों तक प्रभावी रहेगा

(आनन्द बर्दान)
सचिव।

पु०संख्या-10/2015/01 (50)/2011 तददिनांकित।

प्रतिलिपि - निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

1. निजी सचिव, मुख्यमंत्री, को 100 मुख्यमंत्री जी के सचानार्थ।
2. निजी सचिव, मा० सिंचाई मंत्री को मा० मंत्री जी के सचानार्थ।
3. निजी सचिव, मुख्य सचिव, को मुख्य सचिव महोदय के सचानार्थ।
4. समस्त अपर मुख्य सचिव/प्रमुख सचिव/सचिव, उत्तराखण्ड शासन।
5. मण्डलायुक्त, गढ़वाल/कुमाऊं, पौड़ी/नैनीताल।
6. समस्त जिलाधिकारी, उत्तराखण्ड।
7. मुख्य अभियंता एवं विभागाध्यक्ष, सिंचाई विभाग, उत्तराखण्ड देहरादून।
8. निर्देशक एन०आई०सी० सचिवालय परिसर देहरादून।
9. संयुक्त निर्देशक, राजकीय मुद्रणालय, रुड़की को इस आशय से प्रेषित कि उक्त अधिसूचना को असाधारण खण्ड के भाग-4 में प्रकाशित करते हुये 200 प्रतियां शासन को उपलब्ध कराने का कष्ट करें।

आज्ञा से,

(सुनील शर्मा पांधरी)
संयुक्त सचिव।

Signature of
Smt. Anny Kumari
ATTENDED
(3) [Signature]
D.O. 21/11/2015
[Signature]
[Signature]
[Signature]
[Signature]

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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IN THE HON'BLE HIGH COURT OF UTTARAKHAND AT NAINITAL

INTERIM RELIEF APPLICATION NO.....OF 2016

(APPLICATION ON BEHALF OF THE PETITIONER UNDER SECTION 151 OF CODE OF CIVIL PROCEDURE, 1908 FOR PASSING INTERIM ORDERS RESTRAINING RESPONDENT NOS. 1 TO 6 FROM ENFORCING THE PROVISIONS OF THE UTTARAKHAND WATER TAX ON ELECTRICITY GENERATION ACT, 2012 AND FURTHER CONSEQUENTIAL ORDERS)

IN

WRIT PETITION NO.....OF 2016 (M/S)
(Under Article 226 of the Constitution of India)

DISTRICT - TEHRI GARHWAL

THDC India Ltd. through its CMD, having its Office at Pragatipuram, Rishikesh, Dehradun.

.....Petitioner

VERSUS

- 1. State of Uttarakhand
Through The Chief Secretary
State of Uttarakhand
- 2. Uttarakhand Jal Sansthan,
Through its Managing Director,
Uttarakhand
- 3. Secretary, Department of Irrigation,
State of Uttarakhand
- 4. Secretary, Department of Industries
State of Uttarakhand
- 5. Principal Secretary, Department of Energy,
State of Uttarakhand

... Respondents

- 6. The Secretary to Government of India
Ministry of Power, Government of India
Sharam Shakti Bhawan, Rafi Marg,
New Delhi - 110 001

... Proforma

Signature of (M)
Rajy Kumar

Respondent.

ATTESTED

To,
21/10/16

The Hon'ble the Chief Justice and his other companion

Judges of the aforesaid case.

D. D. KULYAL

Advocate & Lawyer

Reg. No-205/2004

Tehta Bada, Dist. Dehradun

Uttarakhand (INDIA)

मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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The Humble application of the petitioner/applicant most respectfully showeth as under:

1. That Petitioner is a Joint Venture of Govt. of India and Govt. of Uttar Pradesh and was incorporated in July 1988 to develop, operate & maintain the 2400 MW Tehri Hydro Power Complex and other hydro projects. The Petitioner has invoked the extra ordinary original writ jurisdiction of this court by means of the present Writ Petition, which is being filed under the provisions of Article 226 of The Constitution of India, alleging violation of the fundamental rights guaranteed under Part-III of The Constitution of India viz. Article 14 and Article 19(1)(g), as also the violation of the constitutional rights, which are given to the Petitioner under the Constitution of India.

2. That the present Writ Petition seeks to assail, the Constitutional validity and vires of the Uttarakhand Water Tax on Electricity Generation Act, 2012 (the said Act), inter-alia on the following grounds:-

- The enactment, promulgation and notification of the said Act, being in violation of the provisions of Articles 200, 246, 248, 256, 285, 288(2) and 300A of The Constitution Of India, 1950.
- The enactment, promulgation and notification of the said Act, being in violation of the provisions of Entry 97 of List I of the Seventh Schedule of The Constitution of India, 1950.
- The enactment, promulgation and notification of the said Act, being in violation of the provisions of Entry

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मुकेश कुमार वर्मा / M.K. VERMA
अवर महासंचक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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17 of List II of the Seventh Schedule of The Constitution of India, 1950.

- The consideration of and the assent given for the enactment and the notification of the said Act being in violation of Article 200 and 288 (2) of The Constitution of India, 1950, having been accorded the consent by the Governor of the State of Uttarakhand, instead of The President of India.

- The fixation of the rates of Water Tax in terms of the provisions of Chapter 5 of the said act by means of a notification issued by Respondents No. 1 to 5, being in violation of Article 288 (2) of The Constitution of India, 1950, on the ground of the said Act not providing for the previous consent of The President being obtained and the rates of Water Tax having not received the previous consent of the President.

- The enactment, promulgation and notification of the said act imposing Water Tax violating the fundamental rights of the Petitioner to carry on its trade and business under Article 19(1)(g) of The Constitution of India.

3. That Petitioner craves leaves of the Court to rely upon the contents of the accompanying Writ Petition, which are not being repeated herein to avoid prolixity and for the sake of brevity.

4. That Petitioner since the years 2006 and 2011, has been drawing water from the rivers Ganga and Bhagirathi, in relation to the Tehri Hydro Power Project and the

APPROVED
 3/10/2011
 3/10/2011
 D.O. ORIGINAL
 10-10-2011
 THE DISTRICT JUDGE, Dehradun
 Uttarakhand (U.P.)


 मुकुंदा कुमार वर्मा / M.K. VERMA
 अपर महासंचालक (व्यावसायिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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Koteshwar Hydro Electric Project respectively, for generation of electricity and simultaneous inter-state sale and consumption of the same. It may be stated that river Ganga is an interstate river and river Bhagirathi is also a tributary of river Ganga.

5. That, at the time of the inception of the Tehri Hydro Power Project and the Koteshwar Hydro Electric Project in the State of Uttar Pradesh, the imposition of any tax or cess on the water drawn by the Petitioner for generation of electricity in relation to the above said projects, by the State Govt. were never contemplated or notified. The same was in view of the fact that it had been agreed between the Central Government and the Government of Uttar Pradesh that 12% power generated from the said projects would be given free of cost to the State of Uttar Pradesh as / towards royalty in lieu of the use of natural resources by the Petitioner, viz. the water resources. Hence Royalty, being a tax was already being recovered by the State of Uttar Pradesh, upon the electricity being generated by the Petitioner from the above said project.

6. That vide letter No. 41-60/7350/10/10 dated 17.11.2015 issued by the Office of Respondent No. 3, the Petitioner herein was informed about the promulgation, notification and enforcement of the said Act, with a direction to register itself under the provisions of the said act. Vide the said letter the Petitioner was informed that in terms of the Uttarakhand Water Tax on Electricity Generation Act, 2012, the Petitioner was liable to pay tax on the water drawn for the purposes of generation of electricity and for the said purpose the Petitioner was directed to send the required information pertaining to the discharge of water, level of head, hydro power generation capacity etc. to the Office of Respondent No. 3.

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मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वाणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

ATTESTED
[Handwritten signature]
S. K. KUMAR
Regional Company
13-3-2015
THDC India Limited

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- 7 That another letter No. 3436 सि/सो/उ/ज/स/ dated 26.11.2015 was received by the Petitioner from the Office of Respondent No. 3 referring to Sections 9 and 10 of the Uttarakhand Water Tax on Electricity Generation Act, 2012, stating that the Petitioner was required to register its Hydro Electric Projects under the above provisions and the Petitioner was asked to submit its registration fee in this regard at the earliest. Vide the same letter the Petitioner was further asked to give the complete details of the Hydro Power Projects of the Petitioner along with the Registration Fees and a Performa Copy of the Registration Form along with the details required in the same were also sent to the Petitioner herein.
8. That it is stated that in terms of the provisions of Section 12(2) The Uttarakhand Water Tax on Electricity Generation Act, 2012, the Hydro Power Stations in Uttarakhand are required to apply for registration to the Commission within a period of six months from the date of commencement of the Act, which is 15.08.2015 and the Commission shall pass an order to register the user within a period of six months from the date of receipt of application in accordance with the provisions of the Act. The above section further states that in case the user fails to apply or register within stipulated time therein, the Commission shall forthwith impose suitable penalty which may be enhanced in case of prolonged default. The relevant sections reads as under:-

*9. No person shall install a Scheme, requiring usage of water or in any other way use the water, unless he / she is authorized to do so by a registration certificate, issued under Section 10.

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21/10/2016



मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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10. An user intending to use water (non-consumptive use) for generation of electricity shall be issued a registration certificate after the execution of an agreement between the user and the Commission under the Act.

12(1) The registered user shall be liable to pay water tax for the water drawn for electricity generation as per the provisions of the Act.

(2) Where any user has constructed a Hydropower scheme, for purpose of generation of electricity, prior to the commencement of the Act, such user shall, within a period of six months from the date of commencement of the Act, apply for registration under the Act and the Commission shall pass an order to register the user within a period of six months from the date of receipt of application in accordance with the provisions of the Act.

(3) If the user as mentioned in sub-section (2) fails to apply or register within time stipulated therein, the Commission shall forthwith impose suitable penalty which may be enhanced in case of prolonged default.

9. That consequently and thereafter Respondent No. 3 issued a notification No. 2883/II-2015/01/(50)/2011 dated 7th November, 2015 under the provisions of Section 17(1) the said Act, fixing the rates based on which the Water Tax was to be levied on the Petitioner. It may be mentioned that the rates as fixed under the above notification were applicable to all Hydro Electric Projects situated in the State of Uttarakhand, of more than 5 MW capacity as per the following rates:-

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[unclear]
[unclear]
[unclear]

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मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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Sl. No.	Available Head	Rate of Water Tax
1	Upto 30.00 M	02 Paise per cu meter
2	31.00M to 60.00M	05 Paise per cu meter
3	61.00M to 90.00M	07 Paise per cu meter
4	Above 90.00M	10 Paise per cu meter

This, in fact, tantamount to taxation on electricity. It is pertinent to state that the quantum of electric energy generated in a Hydro Station is proportionate to the 'Head' being difference in the Levels at entry and exit of water conductor System. Hence the same volume of water passing through Hydro Turbines will generate more Electricity in a High Head Power Station as compared to Hydro Station with Low Head. In the case of the Petitioner's Tehri Dam, design Head is of 188m, 1000MW of capacity and yields design energy of 2797 Million Units as compared to its immediate downstream Project of Koteshwar HEP with a design Head of 69m, 400MW yielding design energy of 1155 Million Units. Thus levying Water Cess based on Volume of Water on per Cubic Meter basis on a graded scale of 'head' is in fact levy of tax on electricity generation itself.

10. That since the Petitioner has challenged the legislative competence of the State Government of Uttarakhand viz. Respondent Nos. 1 and 5 to have enacted the said act as well as all further consequential notifications, orders, directions, circulars etc. on various grounds in the captioned Writ Petition, the Petitioner by means of the present application is seeking to restrain the Respondent Nos. 1 to 5 from enforcing the provisions of the Uttarakhand Water Tax on Electricity Generation Act, 2012 and further from taking any coercive steps against the Petitioner arising from the provisions of the above act.

NOTESTED
 3/10/2012
 S.D. JYAL
 100-100-1001
 Tehri Dam, Tehri, Dehradun
 Uttarakhand (2012)


 मुकेश कुमार वर्मा / M.K. VERMA
 अवर महासंचालक (व्यावसायिक)
 Addl. General Manager (Commercial)
 टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
 THDC India Limited, Rishikesh

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11. That in terms of the provisions of Section 12 (2) of the Uttarakhand Water Tax on Electricity Generation Act, 2012, the Petitioner has to mandatorily apply for registration under the said act within a period of six months from the date of commencement of the above act, which is 15.08.2015, failing which the Petitioner would be visited with penalty under provisions of Section 12(3) of the above Act.
12. That it is stated that the period of six (6) months as mentioned in Section 12(2) of the above act would expire on 14.02.2016 immediately whereafter Respondent No. 1 to 5 could take coercive action against the Petitioner Corporation through and / or its official under the provisions of Section 12(3) of the above act.
13. That it is stated that the levy of water tax would entail an additional cost of approx. Rs. 120 crores annually upon the Petitioner and in any case the same would amount to double taxation as already specified and enumerated in the accompanying Writ Petition.
14. That it is stated that the above act is unconstitutional, as the same has been enacted, promulgated and notified contrary to the provisions of The Constitutional of India and runs contrary to the scheme of the constitutional provisions.
15. That the Petitioner has therefore got a prima-facie case in its favour and the balance of convenience is also in favour of the Petitioner Corporation. Irreparable loss would be caused to the Petitioner in case the provisions of the above Act are enforced against the Petitioner herein.

ATTESTED

31/10/15
D. U. 10/11/15
Uttarakhand
Uttarakhand (UO/14)




मुकेश कुमार वर्मा / M.K. VERMA
अपर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

(555)

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16. That the present application is bonafide and in the interest of justice.

PRAYER

It is therefore most respectfully prayed that this Hon'ble Court may be pleased to:-

- a) Pass an ex-parte ad interim order in favour of the Petitioner injuncting and restraining Respondent Nos. 1 to 5, their Officers, Employees, Agents, Delegates etc. from enforcing the provisions of The Uttarakhand Water Tax on Electricity Generation Act, 2012 against the Petitioner herein;
- b) Pass an ex-parte ad interim order in favour of the Petitioner restraining Respondent Nos. 1 to 5, their Officers, Employees, Agents, Delegates etc. from taking any coercive steps or measures against the Petitioner herein for non-compliance of the provisions of The Uttarakhand Water Tax on Electricity Generation Act, 2012;
- c) Confirm the above till disposal of the captioned Writ Petition;
- d) Pass any further order or orders as this Hon'ble Court may deem fit and proper

Date:- 22/1/16

Shobhit Saharia
Advocate
Counsel for the Petitioner

STED
22/1/16
6

मुकेश कुमार वर्मा / M.K. VERMA
अवर महाप्रबंधक (व्यावसायिक)
Addl. General Manager (Commercial)
टीएचडीसी इंडिया लिमिटेड, ऋषिकेश
THDC India Limited, Rishikesh

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