

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Review Petition No. 19/RP/2016  
in  
Petition No.153/MP/2015**

**Coram:  
Shri Gireesh B. Pradhan, Chairperson  
Shri A.K. Singhal, Member  
Shri A.S. Bakshi, Member  
Dr. M.K. Iyer, Member**

**Date of order: 22<sup>nd</sup> September, 2016**

**In the matter of**

Review of order dated 19.2.2016 passed in Petition No.153/MP/2015.

**And**

**In the matter of**

Sasan Power Limited  
Reliance Power Ltd. 3rd Floor,  
Reliance Energy Centre,  
Santa Cruz East, Mumbai

**.....Petitioner**

**Vs**

1. MP Power Management Company Ltd.  
Shakti Bhawan,  
Jabalpur-482 008
2. Paschimanchal Vidyut Vitran Nigam Ltd.  
Victoria Park,  
Meerut-250 001
3. Purvanchal Vidyut Vitran Nigam Ltd.  
Hydel Colony, Bhikaripur, Post-DLW,  
Varanasi-221 004
4. Madhyanchal Vidyut Vitran Nigam Ltd.  
4A-Gokhale Marg,  
Lucknow-226 001
5. Dakshinanchal Vidyut Vitran Nigam Ltd.  
220kV, Vidyut Sub-Station,  
Mathura Agra By-Pass Road,  
Sikandra, Agra-282 007

6. Ajmer Vidyut Vitran Nigam Ltd.  
400 kV GSS Building (Ground Floor), Ajmer Road,  
Heerapura, Jaipur
7. Jaipur Vidyut Vitran Nigam Ltd.  
400 kV GSS Building (Ground Floor), Ajmer Road,  
Heerapura, Jaipur
8. Jodhpur Vidyut Vitran Nigam Ltd.,  
400 kV GSS Building (Ground Floor), Ajmer Road,  
Heerapura, Jaipur
9. Tata Power Delhi Distribution Ltd.,  
Grid Sub-Station Building, Hudson Lines, Kingsway camp,  
New Delhi-110 009
10. Tata Power Delhi Distribution Ltd.,  
Grid Sub-Station Building, Hudson Lines, Kingsway camp,  
New Delhi-110 009
11. BSES Rajdhani Power Ltd.,  
BSES Bhawan, Nehru Place,  
New Delhi-110 019
12. BSES Yamuna Power Ltd.,  
Shakti Kiran Building, Karkardooma,  
Delhi-110 092
13. Punjab State Power Corporation Ltd.,  
The Mall, Patiala-147 001
14. Haryana Power Purchase Centre,  
Shakti Bhawan, Sector-6,  
Panchkula (Haryana)-134 109
15. Uttarakhand Power Corporation Ltd.,  
Urja Bhawan, Kanwali Road,  
Dehradun-248 001

.....Respondents

**The following was present:**

Shri Vishrov Mukherjee, Advocate, SPL  
Shri Janmali M, Advocate, SPL  
Shri Rohit Venkat, SPL  
Shri G. Umopathy, Advocate, MPPMCL  
Shri Alok Shankar, Advocate, TPDDL  
Ms. Poorva Saigal, Advocate, Haryana Discom  
Shri Tarun Ahuja, Rajasthan Discom  
Shri B.L. Sharma, Rajasthan Discom

Shri Mayank Sharma, Advocate, PSPCL  
Shri Rajiv Srivastava, UPPCL

### **ORDER**

The Review Petitioner, Sasan Power Limited, had filed Petition No. 6/MP/2013 for compensation of the cost incurred by it due to change in law events during the operating period. The Commission after considering the submissions of the parties, vide order dated 30.3.2015 in Petition No. 6/MP/2013 directed the petitioner to submit the information with regard to impact of cost increased due to increase in water charges, imposition of royalty, clean energy cess and excise duty on coal. Accordingly, the petitioner had filed the Petition No. 153/MP/2015 seeking compensation due to change in law and the Commission by order dated 19.2.2016 had allowed compensation on imposition of royalty on coal, clean energy cess and excise duty on coal.

2. Aggrieved by the said order dated 19.2.2016, the petitioner has sought review on the ground of error apparent on the face of the order in respect of the following:

(a) Computation of excisable value on coal;

(b) Incorrect computation of coal consumption; and

3. With regard to error in computation of excisable values of coal, the petitioner has submitted that the Commission in the impugned order had computed Rs. 347.67 crore as the compensation on account of change in law for increase in excise duty. The petitioner has submitted that there is actually shortfall of Rs. 27.78 crore in the compensation allowed to it. The petitioner has submitted that the Commission has considered the following CIL notified rate as the base price on which excise duty is levied:

Year	Net Coal Consumed corresponding to scheduled generation in nits as computed by us(MT)	Applicable Rate notified by CIL (Rs/MT)	Prevailing Excise Duty on Prevailing Coal Rate (in Rs/MT]	Amount paid against Excise Duty on Coal (Rs in Cr.)	Excise Duty on Coal applicable at the time of the bid (in Rs/MT)	Amount applicable on SPL as per Bid against Excise Duty on Coal (Rs in Cr.)	Difference as allowed (Rs in crore)
2013-14	1384955.41	860	6.18%	7.36	0	0	7.36
2014-15	7700285.62	860	6.18% till Feb-2015 & 6% for March-2015	41.17	0	0	41.17
2015-16	6431977.25	860	6.0%	33.18	0	0	33.18
Total	15517218.28			81.71	0	0	81.71

4. The petitioner has submitted that it has been depositing excise duty on the basis of the above excisable value including royalty and stowing excise duty. According to the petitioner, the returns for excise duty filed under affidavit dated 9.10.2015 are based on the above excisable value. The petitioner has submitted that the excise duty actually payable by it is computed on the total values of coal including royalty on coal i.e. 14% of the CIL notified price and stowing excise duty as under:

S. No.	Description		Actual Value of excise duty	Excise Duty as considered by this Commission in its order dated 19.2.2016
1	<b>Build-up of Base Price</b>	Coal India limited (CIL] notified price of coal (Rs / tonne]	860	860
2	<b>Considered for computation of Per Tonne Excise Duty</b>	Royalty on Coal i.e. 14% of CIL notified price (Rs / tonne]	120.4	Nil
3		Stowing Excise duty (Rs / tonne]	10	Nil
4		<b>Total Value of coal on which excise duty is calculated (Rs / tonne]</b>	<b>990.4</b>	<b>860</b>
Excise Duty calculations				
5	<b>Excise duty payable based on the coal price build-up computed above</b>	<b>Applicable Excise duty [i.e. 6%] from March 2015 onwards (Rs / tonne</b>	<b>59.42</b>	<b>51.60</b>

6	Applicable Excise duty (i.e. 6.18%) prior to March 2015 (Rs / tonne]	61.21	53.14
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5. The petitioner has submitted that it has been depositing excise duty on the basis of the excisable value including royalty and stowing excise duty and returns for excise duty filed by it vide its affidavit dated 9.10.2015 in Petition No. 153/MP/2015 were based on the excisable value. Therefore, the petitioner should be compensated on the basis of actual excise duty paid. Accordingly, the petitioner has prayed that the errors in regard to computation of quantum of coal may be rectified accordingly.

6. With regard to incorrect computation of coal consumption, the petitioner has submitted that in the impugned order, the net coal consumption has been derived in the following manner:

Year	Actual Generation at Generator terminal as submitted by the petitioner (MU)	Actual Generation required at generator terminal considering 6% APC as computed in this order	Schedule Generation as submitted by the petitioner (MU)	Net Coal Consumed in Units as submitted by the petitioner (MT)	Net Coal Consumed w.r.t schedule generation in Units which were under operation as computed in this order (3*5/2)
1	2	3	4	5	6
2013-14	2907	2684.04	2523	1500002	1384955.41
2014-15	17502	15805.32	14857	8526901	7700285.62
2015-16 (till August 2015)	12292	12052.13	11329	6559991	6431977.25
Total	32701	30541.49	28709	16586894	15517218.28

7. The petitioner has submitted that the 'net coal consumed' in Column 5 of above table already excludes the coal used towards commissioning/ infirm generation. However, by dividing the product of actual generation (Column 3) and net coal consumed (Column 5) by the actual generation at terminal (Column 2), the

coal used by SPL for commissioning has been deducted twice over which leading to substantial under-recovery and is contrary to Article 13 of the PPA. The petitioner has submitted that vide affidavit dated 9.10.2015, the following information was provided with respect to coal consumption:

Year	Actual Generation at Generator Terminal [MU] #	Ex-bus Generation (MU)#	Scheduled generation (MU)	Coal Consumed in station [MT]	Coal Consumed in units under construction included in CI-7 [MT]	Net Co Consumed in units [MT]****	Coal Dispatched (MT)
1	2	3	4	5	6	7	8
Year	Actual Generation at Generator Terminal (MU)#	Ex-bus Generation (MU)#	Scheduled generation (MU)	Coal Consumed in station (MT)	Coal Consumed in units under construction included in CI-7 CMT)	Net Coal Consumed in units (MT)****	Coal Despatchd (MT)
FY-2013-14*	2907	2652	2523	1619426	119424	1500002	1671260
FY-2014-15	17502	16307	14857	9251522	724621	8526901	9261200
FY-2015-16 (till Aug 2015)	12292	11517	11329	6559991	0	6559991	6552550

*FY-2013-14 is considered as 16-Aug-2013 to 31-March-2014*

*# includes generation from infirm power*

8. The petitioner has submitted that in order to determine the coal consumption for scheduled generation, the Commission ought to have taken the 'coal consumed in Station' set out in Column 5 of Table 2 in computing the net coal consumed. Based on the aforesaid computation, the coal consumption should be computed in the following manner:

Year	Actual Generation at Generator terminal as submitted by the petitioner (MU]	Actual Generation required at generator terminal considering 6% APC as computed in this order (4/0.94] (MU]	Schedule Generation as submitted by the petitioner (MU)	Net Coal Consumed in Units as submitted by the petitioner (MT)	Net Coal Consumed w.r.t. schedule generation in Units which were under operation as computed in this order (3*5/2) (MT)
1	2	3	4	5	6
<b>2013-14</b>	<b>2907</b>	<b>2684.04</b>	<b>2523</b>	1619426	1495219.777
2014-15	17502	15805.32	14857	9251522	8354660.364
2015-16 (till August 2015]	12292	12052.13	11329	6559991	6431977.248
Total	32701	30541.49	28709	17430939	16281857.39

9. The matter was admitted on 12.4.2016 and notices were issued to the respondents to file their replies. Reply to the petition has been filed by Haryana Power Purchase Centre, Rajasthan Discoms and Discoms of UP.

10. With regard to error in computation of excisable values on coal, Haryana Power Purchase Centre and Rajasthan Discoms in their replies dated 23.5.2016 have submitted that the petitioner is required to prove the claim for impact on change in law and cannot be allowed relief only on the basis of an assertion in the petition. They have further submitted that affidavit dated 9.10.2015 do not provide the breakup of the excisable amount, namely furnishing of CIL price, royalty and stowing charges independently. Therefore, in the absence of the documents or evidence, the review petitioner should not be granted relief. Distribution companies of UP in its reply dated 7.6.2016 has submitted that the Commission recorded its findings with regard to computation of compensation towards coal consumption after having considered all the material placed by all the parties in the petition, arrived at the quantified amount allowed towards coal consumption.

11. With regard to incorrect commutation of coal consumption, HPPC and Rajasthan Discoms in their replies have submitted that the Commission in the impugned order has considered the normative/bid assumption figure of auxiliary consumption being 6% but has not considered SHR of 2241 kCal/kWh. The Commission had accepted the basis for calculation of quantum of coal consumed with a ceiling of the normative parameters i.e. scheduled generation at SHR of 2241 Kcal/kWh. Therefore, the quantum of coal to be taken is actual only if it is less than the ceiling as determined based on the above principle. HPPC and Rajasthan Discoms have submitted that the principle is to be applied to the past also i.e. for the period 2013-14 to 2015-16 and the Commission had for the past proceeded on the basis of actual coal consumed for generation and not verified. HPPC and Rajasthan Discoms have submitted that if the coal consumption is higher than SHR of 2241 Kcal/Kwh, then the impact of change in law cannot be considered on such excess consumption and the same has been specifically held by the Commission in the impugned order. However, it has been inadvertently not considered in the commutations for the past period. HPPC and Rajasthan Discoms have submitted that the error is of clerical nature/ accidental slip and should be corrected by the Commission in suo moto. Discoms of UP have submitted that error apparent on the fact of the record must be patent error which in one glance can be detected without advancing long drawn arguments on either side.

### **Analysis and Decision:**

12. We have considered the submissions of the petitioner and the respondents. The petitioner has filed the present review petition on the ground of error apparent on the face of the impugned order on the two counts, namely (a) the excisable value



of coal on which excise duty is computed includes royalty and stowing excise duty along with the base price of coal. However, the Commission, while computing the impact due to increase in excise duty, had considered only notified price of coal and did not consider royalty and stowing excise duty, and (b) The coal consumed towards commissioning activities has been deducted twice over in computation of the total quantity of coal on which the petitioner is entitled to be compensated.

The above issues have been dealt with as under:

**A. Computation of excisable value on coal:**

13. The petitioner has submitted that the Commission in the impugned order has computed Rs. 347.67 crore as the compensation on account of change in law for increase in excise duty. The petitioner has pleaded that there is actual shortfall of Rs. 27.78 crore in the compensation allowed to it.

14. The petitioner has submitted that in the impugned order, only the basic price of coal for computation of excise duty on coal was considered and 14% ad- valorem on basic price of coal (Rs. 120/ton as royalty) and stowing excise duty of Rs. 10/Ton was not considered for working out the excise duty on coal. The petitioner has submitted that return filed by SPL was based on the excisable value of coal which includes (a) CIL notified price of coal, (b) Royalty being paid and (c) stowing excise duty. In support of its contention, the petitioner has placed a copy of the letter dated 5.3.2013 of Coal India Limited addressed to its subsidiaries directing them to consider the royalty and stowing excise duty as part of the excisable value of coal. The petitioner has further submitted that Maharashtra State Regulatory Commission vide its order dated 25.3.2015 in Case No. 2 of 2014 (Adani Power Ltd. Vs.

Maharashtra State Electricity Distribution Company Limited) has recognized the stowing excise duty and royalty for inclusion in the excisable value for calculation/levy of excise duty. According to the petitioner, the Commission has considered the CIL's notified base price of coal while computing the impact on imposition of excise duty, but has not considered royalty and stowing excise duty which has led to a shortfall in the recovery of expenditure incurred by the petitioner.

15. The respondents, Rajasthan Discoms and HPPC have submitted that the assertion of the petitioner that the excisable value of coal is inclusive of royalty and stowing excise duty, finds no mention in the Petition No. 6/MP/2013 as well as Petition No. 153/MP/2015. The respondents have further submitted that the petitioner in the garb of review is trying to improve upon its case which is not permissible.

16. We have considered the submissions of the petitioner and the respondents. Based on the available material on record, the Commission had calculated the excise duty based on the base value of coal. The petitioner had not submitted in the Petition No. 6/MP/2013 and 153/MP/2015 that its claim for excise duty on coal was based on the excisable value of coal which included royalty and stowing excise duty in addition to the base price of coal. For the first time, the review petitioner, in the review petition is bringing this new fact to the notice of the Commission. Therefore, there is no error apparent on the face of record in the impugned order. The petitioner has relied upon on internal circular of CIL dated 5.3.2013. On perusal of the said circular, it is revealed that CIL has included royalty and stowing excise duty on the basis of their understanding while deposing before the Designated Officer of Excise Duty. The petitioner has not placed on record any notification of the Ministry of

Finance/ Central Board of Indirect Taxes which provides that the excisable value of coal for the purpose of computation of excise duty on coal includes the base price of coal, royalty and stowing excise duty. There appears to be no statutory basis for inclusion of royalty and stowing excise duty for calculation of excisable value of coal for the purpose of calculation of excise duty. In our view, the petitioner should have taken up the case with the Central Excise Department for clarification as to whether excisable value of coal would include royalty and stowing excise duty and if so, the statutory basis for such calculation.

17. In our view, there is no basis to review the impugned order to allow the petitioner to include royalty and stowing excise duty under the excisable value for the purpose of calculating the excise duty on coal. The petitioner is directed to approach the Appropriate Authority in the Central Excise Department for clarification and if it is confirmed that royalty and stowing excise duty are included in the excisable value of the coal for the purpose of calculating of excise duty on coal, the petitioner may approach the Commission for appropriate directions.

**B. Incorrect computation of coal consumption:**

18. The petitioner has submitted that the Commission had deducted the quantum of coal used in commissioning of the various units of the project from the total quantum of coal used in the project by taking into consideration the net coal consumed with respect to scheduled generation (which excludes infirm generation) and dividing the same by actual generation which includes infirm power. The petitioner has submitted that it is contrary to the mandate of Article 13 of the PPA as there would be a substantial under-recovery of compensation on account of such computation. The petitioner has submitted that the Commission ought to have considered the figures

provided under the heading “Net Coal Consumed”, in the chart provided in the affidavit dated 9.10.2016 in order to compute the net coal consumed by the project.

19. Rajasthan Discoms and HPPC have submitted that the review petitioner has proceeded on the basis that “the entire actual generation not scheduled” is infirm power from this units under construction which is not correct. Rajasthan Discoms and HPPC have further submitted that the review petitioner is required to submit the actual generation at generator terminal from the units under construction and actual generation at generator terminal for units already commissioned. UPPCL has submitted that the purported incorrect computation of coal consumption in quantifying the amount of compensation under change in law by the Commission in its order dated 19.2.2016 cannot be the subject matter of review on the ground of error apparent on the face of the record.

20. We have examined the matter. It is observed that in the impugned order, the coal consumption was considered based on scheduled generation for computation of royalty, excise duty and clean energy cess on coal. The coal consumption was derived on the basis of net coal consumed excluding coal consumed in units under construction/injecting infirm power. However, while computed coal consumed for schedule generation (i.e. actual generation required at generator terminal at the 6% auxiliary consumption), the product of net coal consumed as submitted by the petitioner (excluding coal consumed for construction power/ infirm power) and actual generation at generator terminal required for schedule generation was divided by actual generation (including infirm power). This division of product by actual generation resulted into double deduction of additional coal used for under construction and infirm power. This inadvertent clerical/arithmetical error in the

calculation of coal consumed is an error apparent on the face of the order and review on this count is allowed. Accordingly, in exercise of powers under Regulation 103A of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999 as amended from time to time, the said inadvertent error is rectified and the coal consumed w.r.t scheduled generation is re-calculated on the basis of above as under:

Year	Actual Generation at Generator terminal as submitted by petitioner (MU)	Actual Generation required at generator terminal considering 6 % APC as computed in this order (MU)	Schedule Generation as submitted by petitioner (MU)	Total Coal Consumed in Station/Units as submitted by petitioner (MT)	Coal Consumed w.e.t. scheduled generation in Station/Units as computed in this order (MT)
	1	2=(3/0.94)	3	4	5=(2*4/1)
2013-14	2907	2684.04	2523	1619426	1495221
2014-15 (1.4.2014 to 10.7.2014 11.7.2014 to 28.2.2015 1.3.2015 to 31.3.2015)	<b>17502</b>	<b>15805.32</b>	<b>14857</b>	<b>9251522</b> 1997896 6315130 938496	<b>8354660</b> 1804216 5702928 847516
2015-16 (till Aug 2015)	12292	12052.13	11329	6559991	6431976
<b>Total</b>	<b>32701</b>	<b>30541.49</b>	28709	<b>17430939</b>	<b>16281857</b>

21. Based on the revised coal consumption computed in above table, the increase in Royalty and Clean Energy Cess on coal in the years 2013-14, 2014-15 and 2015-16 (up to August -2015) needs to be modified. Accordingly, table of paragraphs 26 and 30 of the impugned order are modified as under:

## Royalty on Coal

Financial Year	Coal Consumed corresponding to scheduled generation in Units as computed by CERC (MT)	Applicable Rate notified by CIL (Rs./MT)	Prevailing royalty rate (Rs./MT)	Amount paid against Royalty on coal (Rs Cr.)	Royalty rate applicable at the time of bid (Rs./Mt)	Amount applicable on SPL as per Bid against Royalty on coal (Rs Cr.)	Royalty allowed in the order dated 19.2.2016	Difference as allowed in Review (Rs Cr.)
1	2	3	4=3*0.14	5=2*4	6	7=2*6	8	9=5-7-8
2013-14	1495221	860	120.4	18.0	85	12.71	4.90	0.39
2014-15	8354660			100.58		71.0	27.26	2.32
1.4.2014 to 10.7.2014	1804216	860.0	120.4	21.72	85.0	15.33		
11.7.2014 to 28.2.2015	5702928	860.0	120.4	68.66	85.0	48.47		
1.3.2015 to 31.3.2015	847516	860.0	120.4	10.20	85.0	7.20		
2015-16	6431976	860.0	120.4	77.44	85.0	54.67	22.77	0
<b>Total</b>	16281857		120.4	196.02		138.38	<b>54.93</b>	2.71

## Clean Energy Cess

Financial Year	Coal Consumed corresponding to scheduled generation in Units as computed by CERC (MT)	Prevailing clean energy cess rate (Rs/MT)	Amount paid against CEC coal (Rs Cr.) (2*3)	Clean Energy rate applicable at the time of bid (Rs./MT)	Difference as allowed (Rs Cr)	Clean Energy Cess allowed in the order dated 19.2.2016	Difference as allowed in Review (Rs Cr.)
1	2	3	4=2*3	5	6=4-5	7	8=4-6-7
2013-14	1495221	50.0	7.48	0.0	7.48	6.92	0.56
2014-15	8354660		83.0	0.0	83.0	73.47	7.53
1.4.2014 to 10.7.2014	1804216	50.0	9.02	0.0	9.02	9.11	
11.7.2014 to 28.2.2015	5702928	100.0	57.03	0.0	57.03	51.20	

1.3.2015 to 31.3.2015	847516	200.0	16.95	0.0	16.95	15.16	
2015-16	6431976	200.0	128.64	0.0	128.64	128.64	0.0
<b>Total</b>	16281857		219.12		219.12	<b>211.03</b>	8.09

22. Further, based on the coal consumed for scheduled generation as revised in table at para 18, the excise duty on coal is revised as per decision at para 16 above as under:

**Excise Duty= coal consumption for scheduled generation\*Basic Price of Coal)**

**Excise Duty on Coal**

Financial Year	Coal Consumed corresponding to scheduled generation in Units as computed by CERC (MT)	Basic price of coal+ royalty on coal 14% of CIL notified price +Stowing Excise Duty (860+12 0.4+10= 990.4) (Rs./MT)	Prevailing E.D on Prevailing Coal rate* ( Rs/MT)	Amount paid against Excise Duty on Coal (Rs Cr.)	Excise Duty on Coal rate applicable at the time of bid (Rs./MT)	Difference as allowed (Rs Cr.)	Excise Duty as allowed in the order dated 19.2.2016 (Rs Cr.)	Difference as allowed in Review (Rs Cr.)
1	2	3	4	5=2*3*4	6	7=5-6	8	9=7-8
2013-14	1495221	860.0	6.18	7.95	0.0	7.95	7.36	0.59
2014-15	8354660			44.27	0.0	44.27	41.17	3.10
1.4.2014 to 10.7.2014	1804216	860.0	6.18	9.59	0.0	9.59		
11.7.2014 to 28.2.2015	5702928	860.0	6.18	30.31	0.0	30.31		
1.3.2015 to 31.3.2015	847516	860.0	6.00	4.37	0.0	4.37		
2015-16	6431977	860.0	6.00	33.19	0.0	33.19	33.18	0.01
<b>Total</b>	16281858			85.41		85.41	<b>81.71</b>	3.70

23. Accordingly, the petitioner is entitled for total additional amount of Rs. 14.50 crore (Rs.2.71 crore on Royalty, Rs.8.09 crore on Clean Energy Cess and Rs. 3.70 crore on Excise Duty on Coal). We have considered basic price of coal on GCV/grade of coal furnished by the petitioner for computation of excise duty, royalty and clean energy cess. For future claim, the petitioner shall obtain certificate for GCV of extracted coal from a reputed independent test laboratory such as CPRI and CFRI, etc. and the same shall be kept in possession to produce on demand. The excise duty computed based on 14% ad-valorem Royalty and Stowing Excise Duty in addition to basic price of coal would be subject to the outcome of the decision of the Hon`ble Supreme court in the Appeals filed by the procurers.

24. Review Petition No. 19/RP/2016 is disposed of in terms of the above.

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

**sd/-**  
**(A.S. Bakshi)**  
**Member**

**sd/-**  
**(A. K. Singhal)**  
**Member**

**sd/-**  
**(Gireesh B. Pradhan)**  
**Chairperson**