

CENTRAL ELECTRICITY REGULATORY COMMISSION
4th Floor, Chanderlok Building, 36, Janpath, New Delhi- 110001
Phone: 011-23753942 Fax-23753923

Petition No. 273/GT/2019

Date: 15.10.2020

To,

Ms. Elizabeth Pyrbot, Deputy General Manager (E)
North Eastern Electric Power Corporation Ltd.,
15 NBCC Tower, Bhikkaji Cama Place,
New Delhi- 110066

Ma'am,

Subject: Petition for revision of tariff of Ranganadi Hydro Electric Plant (405 MW) for the period 1.4.2014 to 31.3.2019 after truing up exercise.

With reference to your petition mentioned above, I am directed to request you to furnish the following on an affidavit, with an advance copy to the Respondents, latest by **26.10.2020**:

- (i) Year wise copy of Income Tax Returns (ITR) and Assessment Orders for the period 2014-19;
- (ii) In the additional information filed on 23.6.2020 in compliance to ROP dated 2.6.2020, the serial no. 10 of the index table shows 'Annexure-VIII - Tax Audit, Proforma (Annexure-A)'. However, no Tax Audit Report has been submitted. Accordingly, Tax Audit Report for the period 2014-19, is to be furnished;
- (iii) The reasons for the difference in Taxable Income as per ITR and Taxable Income as per Assessment Order (for the years 2014-15, 2015-16 & 2016-17) with detailed break-up along with proper explanation;
- (iv) Clarification as to whether there has been any change in the 'PBT as per financial statement' submitted in the ITR, subsequently due to any technical requirement of taxation laws, prior period items or due to any other reason for the respective years during the period 2014-19, duly certified by the Auditor;
- (v) The effective tax rate claimed for the years 2014-15 and 2015-16 in the Form-1(ii) & Form-2 and effective tax rate mentioned in prescribed format are different. This shall be clarified;

- (vi) Clarification of un-explained Income as per Section 115BBE and the rationale for considering special rate i.e., 77.25% for calculation of effective tax rate claimed in the proforma for the year 2016-17;
- (vii) If any other documents/information which are relevant in the above context.

Yours sincerely

Sd/-

(B. Sreekumar)
Deputy Chief (Law)

Copy to:

All Respondents