

केन्द्रीय विद्युत विनियामक आयोग

CENTRAL ELECTRICITY REGULATORY COMMISSION

6th, 7th & 8th Floor, Tower-B, World Trade Centre, Nauroji Nagar, New Delhi-110029

Phone: 011-23353503; Fax-23753923

Petition No. 511/GT/2024

Date: 1st May 2025

To

Additional General Manager (Commercial)
THDC India Limited,
Bhagirath Puram, Rishikesh-249001, Uttarakhand

Subject: Petition for truing up of tariff for tariff period 2019-24 and determination of tariff for tariff period 2024-29 in respect of Tehri Hydroelectric Power Project (HPP) Stage-I (4x250MW).

Sir,

With reference to above subject, and under Regulation 28(10) of the CERC Conduct of Business Regulations, 2023, following additional information is required to be submitted on an affidavit, with an advance copy to the Respondents, on or before **9.5.2025**:

2019-24 Period

- a) *Re-submit the complete audited accounts of the Company and Tehri HPP Unit for the 2019-24 period, in legible and searchable formats.*
- b) *Certify that the Additional Capital Expenditure (ACE) being claimed for the tariff period does not include any depreciation, corresponding to assets earned/ earning tariff at any of the generating stations, by way of IEDC.*
- c) *In respect ACE claimed, the following shall be submitted:*
 - i. *Reconciliation of ACE claimed in Form 9A, Form 9C and capitalisation as per audited accounts along with relevant supporting documents.*
 - ii. *Relevant documents/ evidences in form of work completion certificates including cost and date of completion for the claimed ACE for the tariff period 2019-24.*
 - iii. *In case of ACE proposed under 25(2)(c), Certificate of obsolescence for existing asset by the OEM or in absence of the same, Certificate from the competent authority regarding the obsolescence of the equipment.*
 - iv. *For items under Regulations 26(1)(d) of the 2019 Tariff Regulations, provide the relevant advice/ direction from appropriate Government Instrumentality or statutory authorities specifying the need for ACE item.*
 - v. *For ACE in respect of 'Vibration measurement and analysis instrument', submit recommendations/ report of IIT Roorkee on "Vibration Data Analysis of Rotary Machines and auxiliaries at Tehri HPP & Koteshwar HEP".*
 - vi. *Details of the amount and detailed justification for payment of Rs. 139.93 Crores to M/s Jaiprakash Associates Limited under 'vivad se viswas scheme' along with detailed Note linked to documentary evidence along with the Settlement Certificate issued by the Income Tax Department.*
- d) *Break-up of discharges included in the liabilities discharged against admitted items within the original scope of work or beyond the original scope of work of the project.*
- e) *Documentary evidence in respect of loan repayment detail and interest rates used for calculation of Weighted Average Rate of Interest (WAROI) as considered in Form-13.*
- f) *Copy of Assessment Orders (ITR in case Assessment Order is not issued) for the FY 2019-20 to FY 2023-24.*

- g) *Details of Capital Spares clearly distinguishing the cost forming part of the Capital Cost & not forming part of Capital Cost, the number of items against each of the Capital Spares claimed. The Petitioner shall confirm if there are any Capital Spares being claimed for the Replacement of previously allowed Capital Spares as per FORM-17 of Annexure 1 (Part 1) of the 2019 Tariff Regulations.*
- h) *Breakup of O&M expenditure and impact claimed as per below details with proper linkage in M.S. Excel:*
 - (i) *Breakup of the actual O&M expenses of the generating station for the 2019-24 tariff period, under various subheads (as per Annexure-A enclosed) after including the pay revision impact (in both MS Excel and PDF format);*
 - (ii) *Break-up of the actual O&M expenses of Corporate Centre/ other offices including pay revision impact (as per Annexure-B enclosed) of the generating station along with the allocation of total O&M expenses to the various generating stations (if any) which are under construction, operational stations and any other offices/ business activity along with basis of allocating such expenditure (in both MS Excel and PDF format);*
 - (iii) *Break-up of the pay revision impact claimed in respect of employees of the Petitioner & CISF stationed at the generating station and Corporate Centre/other offices employee cost allocated to the generating station (as per Annexure-C enclosed);*
- i) *Detailed break up of security charges claimed, particularly towards 'plant' and 'other than plant', along with the supporting documents, including bills, and security assessments made in terms of Regulation 35(6) of 2019 Tariff Regulations. Further, submit the documentary evidence for Security expense, break-up of same in CISF and non-CISF, along with justification and documentary evidence for Additional Capital Expenditure claimed under power to relax/additional works.*
- j) *All Auditor Certificates need to be submitted with a valid Unique Document Identification Number (UDIN).*

2024-29 Period

- k) *Details of Capital Spares, which form part of Capital Cost and those which do not, the number of items against each of the Capital Spares claimed, along with justification. Further, confirm, whether any Capital Spares being claimed for the Replacement of previously allowed Capital Spares.*
- l) *Provide basis for assessment of estimated insurance expense for the period along with detailed justification according to first proviso of Regulation 35(2)(c) of the 2024 Tariff Regulations.*

3. The Respondents shall file their replies by **16.5.2025** after serving copy to the Petitioner, who may file its rejoinder, if any, on or before **22.5.2025**. The due date for filing the additional information and reply/rejoinder shall be strictly complied.

4. The Petition shall be listed for hearing on **27.5.2025**.

Yours sincerely,

**Sd/
(Deepak Pandey)
Assistant Chief (Law)**

Copy to:
All Parties

Annexure A

Details of actual O&M expenses (Common for Hydro /Thermal Generating Station)						
		Amount (₹ in lakh)				
Sl. No.	Items	2019-20	2020-21	2021-22	2022-	2023-24
1	Consumption of stores & spares					
2	Repair & Maintenance					
3	Insurance					
4	Security					
5	Water Charges					
6	Administrative Expenses					
6.1	Rent					
6.2	Electricity charges					
6.3	Travelling & Conveyance					
6.4	Communication Expenses					
6.5	Advertising					
6.6	Foundation Laying & Inauguration					
6.7	Donation					
6.8	Entertainment					
6.9	Filing fee					
	Subtotal (Administrative Expenses)					
7.0	Employee Cost					
7.1.1	Salaries, Wages & Allowances					
7.1.2	Pension					
7.1.3	Gratuity					
7.1.4	Provident Fund					
7.1.5	Leave Encashment					
7.2	Staff welfare expenses					
7.2.1	-Medical expenses on superannuated employees					
7.2.2	-Medical expenses on regular employees & others					
7.2.3	-Uniform/Livries & safety equipment					
7.2.4	-Canteen expenses					
7.2.5	-Other staff welfare expenses					
	Subtotal (Staff welfare Expenses)					
7.3	Productivity linked Incentive					
7.4	Expenditure on VRS					
7.5	Ex-gratia					
7.6	Performance Related Pay (PRP)					
	Sub Total (Employee Cost)					
8	Loss of Store					
9	Provisions					
10	Prior Period Expenses					
11	Corporate Office expenses allocation					
12	Others					
12.1	Rates & Taxes					
12.2	Water cess					
12.3	Training & recruitment expenses					
12.4	Tender Expenses					
12.5	Guest house expenses					
12.6	Education expenses					
12.7	Community Development Expenses					
12.8	Ash utilisation expenses					
12.9	Books & Periodicals					
12.10	Professional Charges					
12.11	Legal expenses					
12.12	EDP Hire & other charges					
12.13	Printing & Stationery					
12.14	RLDC Fee & Charges					
12.15	Brokerage & Commission					
12.16	Bank charges					
12.17	Claims/advances written off					
12.18	Hiring of vehicle					
12.19	Payment to auditors					
12.20	Misc. Expenses					
	(Break-up Of Misc.)					

Annexure B

DETAILS OF CORPORATE CENTRE EXPENSES ALLOCATED TO VARIOUS OPERATING STATIONS						
		Amount (₹ in lakh)				
	PARTICULARS/YEAR	2019-20	2020-21	2021-22	2022-23	2023-24
	Total Expenses of CC & RHQs-(A)					
	Transferred to Construction Projects -(B)					
	Transferred to any other business activity - (C)					
	Expenses related to stations under operation (D)=(A)-(B)- (C)					
	Head Wise Details of D					
1	Employee Expenses					
A	Salaries, Wages and Allowance					
B	Staff Welfare Expenses					
C	Productivity Linked Incentive					
D	Expenditure on VRS					
E	Ex-Gratia					
2	Administrative Expenses					
A	Repair and maintenance					
B	Training and Recruitment					
C	Communication					
D	Travelling and Conveyance					
E	Rent					
F	Others -Break Up as per details given below:					
f-1	Advertisement and publicity					
f-2	Books & Periodicals					
f-3	EDP Hire and other charges					
f-4	Education expenses					
f-5	Ent. and hospitality					
f-6	Fin Expenses-IndAS					
f-7	Guest house expenses					
f-8	Hiring of Vehicles					
f-9	Insurance					
f-10	Legal Expenses					
f-11	Miscellaneous Expenses					
f-12	Community develop. Exp.					
f-13	Others.					
f-14	Payment to auditors					
f-15	Power Charges					
f-16	Printing and Stationery					
f-17	Prof chg & cons fees					
f-18	R&D EXPS					
f-19	Rates and taxes					
f-20	Tender expenses					
f-21	Trpt Veh running Exp.					
f-22	Water charges					
f-23	Workshop & Conf. Exp.					
	Sub Total (Administrative Expenses)					
3	Security					
4	Donations					
5	Provisions					
6	Depreciation					
7	Prior period expenses					
8	Total Expenses from 1-7					
	Less Recoveries (if any)					
9	Expenses related to Operation - D					
	ALLOCATION TO OPERATIONAL STATIONS					
S.N	Name of The Unit/Station					
	Operational Station (1)					
	Operational Station (2)					

FORMAT FOR CLAIMING WAGE REVISION IMPACT**YEARWISE IMPACT OF REVISION IN SALARIES & WAGES PAID TO THE EMPLOYEES AND SECURITY PERSONNEL****Wage revision impact on employee cost of generating station****Amount (₹ in lakh)**

Component	2019-20			2020-21			2021-22			2022-23			2023-24		
	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact
	Revised	Revision		Revised	Revision		Revised	Revision		Revised	Revision		Revised	Revision	
1.1 Basic Pay															
1.2 Dearness Allowance															
1.3 HRA															
1.4 Allowances & Perquisites															
1.5 PRP/Ex Gratia															
2.1 Super Annuation Benefits (PF, Pension & PRMS)															
2.2 Gratuity															
2.3 Leave encashment (HPL/ELL)															
Total															
Less: EDC															
Net employee cost															

Wage revision impact on Corporate Centre cost of generating station

Amount (₹ in lakh)

Component	2019-20			2020-21			2021-22			2022-23			2023-24		
	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact	Pre	Post	Wage revision Impact
	Revised	Revision		Revised	Revision		Revised	Revision		Revised	Revision		Revised	Revision	
CC Expenses															
1.1 Basic Pay															
1.2 Dearness Allowance															
1.3 HRA															
1.4 Allowances & Perquisites															
1.5 PRP/Ex Gratia															
Total															

Wage revision Impact on Salaries of CISF & Other Security Personnel (if applicable)

Amount (₹ in lakh)

Com pone nt	2019-20			2020-21			2021-22			2022-23			2023-24			2023-24		
	Pre	Pos t	Wa ge revi sio n Imp act	Pre	Pos t	Wa ge revi sio n Imp act	Pre	Pos t	Wa ge revi sio n Imp act	Pre	Pos t	Wa ge revi sio n Imp act	Pre	Pos t	Wa ge revi sio n Imp act	Pre	Pos t	Wa ge revi sio n Imp act
	Rev ise d	Rev isio n		Rev ise d	Rev isio n		Rev ise d	Rev isio n		Rev ise d	Rev isio n		Rev ise d	Rev isio n		Rev ise d	Rev isio n	
1.CIS F																		
2. Other s																		
Total																		

Total Wage revision Impact																		
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