

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 51/GT/2026

Subject : Petition for (a) carrying out truing up exercise for the period 2019-24 with respect to the capital expenditure including additional capital expenditure incurred during the period of 2019-24 (b) for determination of shortfall of energy charges beyond the control of the Generating Station during 2019-24 (c) Determination of Tariff for the period 2024-29 in respect of Kameng Hydro Power Station (600 MW) (hereinafter referred to as KaHPS) of NEEPCO Ltd.

Petitioner : NEEPCO

Respondent(s) : Assam Power Distribution Company Limited & Ors.

Date of hearing : **19.5.2026**

Coram : Shri Jishnu Barua, Chairperson
Shri Harish Dudani, Member
Shri Ravinder Singh Dhillon, Member

Parties Present : Shri Ripunjoy Bhuyan, NEEPCO
Shri Ravi Sharma, Advocate, CSPDCL
Shri Aryan Chanda, Advocate, CSPDCL

Record of Proceedings

The matter was called out for a hearing through a virtual hearing.

2. During the hearing, the representative on behalf of the Petitioner submitted that this Petition has been filed for the truing-up of tariff for the period 2019-24 and for the determination of tariff for the period 2024-29 in respect of Kameng HEP.
3. The learned counsel for the Respondent, CSPDCL, submitted that the Petition pertains to a project involving substantial delay and has now been listed for admission. The learned counsel sought time to file its reply in the matter.
4. The Commission, after hearing the parties, directed the Petitioner to furnish the following additional information, on or before **3.7.2026**, after serving a copy to the Respondents:
 - a) *Details of the proportionate cost of land and/or other assets of the existing project, if any, being utilised for generation of power based on renewable energy, in terms of Regulation 19(5)(d) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019, along with details of adjustment of the corresponding cost of such land/ assets for tariff determination purposes;*
 - b) *A certificate confirming that the additional capital expenditure claimed during the tariff period does not include any depreciation corresponding to assets earning tariff at any generating station by way of Incidental Expenditure During Construction (IEDC);*



- c) *Plant-level Audited Financial Statements of the generating station from COD up to FY 2023-24;*
- d) *The additional capitalisation claimed in Form-9A with the corresponding decapitalisation of assets reflected in Form-9Bi and discharge of liabilities reflected in Form-16. The Petitioner shall furnish complete details of additional capitalisation claimed on a cash basis under Form-9A and establish linkage thereof with the corresponding decapitalisation and liability discharge;*
- e) *In respect of Additional Capitalisation claimed, the following is required to be submitted:*
- i. Proper references of annexures with respect to claimed additional capital expenditure to be provided along with page numbers.*
 - ii. In case of Capex proposed under Regulation 25(2)(c), Certificate of obsolescence for existing asset by the OEM or, in the absence of the same, Certificate from the competent authority regarding the obsolescence of the equipment. Also, the corresponding decapitalisation is to be provided for the asset replaced under Regulation 25(2)(c).*
 - iii. For items under Regulation 26(1)(d), Petitioner to provide the relevant advice/ direction from the appropriate Indian Government Instrumentality or statutory authorities specifying the need for the item.*
 - iv. Works claimed under Regulation 26(1)(i), technical justification and cost benefit analysis to be provided*
 - v. With respect to Add-cap relating to Dam safety, the Petitioner is required to provide appropriate reference to the Guidelines/ Regulations/ Directions, etc. relating to the claimed asset from the respective Govt. instrumentality.*
- f) *Security assessment report, details of manpower deployed, auditor-certified actual expenditure incurred and supporting documents for consideration under Regulation 35(6) of the 2019 Tariff Regulations. The Petitioner shall also furnish documentary evidence regarding security expenses, including a break-up of CISF and non-CISF expenditure, along with justification and supporting documents in respect of the additional capital expenditure claimed under the power to relax/ additional works provisions.*
5. The Respondents shall file their replies to the Petition, including their response to the additional information to be furnished by the Petitioner, on or before **25.7.2026**, with a copy to the Petitioner, who may file their rejoinder, if any, by **4.8.2026**
6. The Petition shall be listed for hearing on **13.8.2026**.

By order of the Commission

**Sd/-
(T.D. Pant)
Joint Chief (Law)**

