

Petition No. 942/GT/2025

Date: 1st September 2026

To

Additional General Manager (Commercial)
NTPC Limited, NTPC Bhawan,
Core- 7, Scope Complex, 7 Institutional Area,
Lodhi Road, New Delhi- 110003

Subject: Petition for truing up of 2019-24 tariff for Lara Super Thermal Power Station (1600 MW).

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 **8.9.2026**:

Compliance with Order in Petition No. 145/GT/2019

a) *The Petitioner is directed to comply with all the direction given in the Order dated 2.8.2024 in Petition No. 145/GT/2019.*

Capital Cost:

- b) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, submit the detailed calculation of Interest During Construction (IDC) since it was unclear whether the advance towards water barrage construction was factored into the IDC computation, and since Form-14 details were not in conformity with the IDC capitalization statement.*
- c) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, furnish reasons for not considering the cost of R&R and site development expenses as part of freehold land while computing the depreciable value, at the time of truing-up.*

Additional Capital Expenditure (ACE):

- d) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, submit the Auditor-certified liability flow statement for the period 2019-24, since the liability flow statement filed (vide affidavit dated 22.3.2024) was not in conformity with the liability details as on COD of Unit-I.*
- e) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, furnish an Auditor-certified (with UDIN) reconciliation statement of the additional capital expenditure claimed with the audited books of accounts for the period 2019-24.*
- f) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, submit details of liquidated damages, if any, recovered/recoverable for the generating station.*
- g) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, submit Auditor certified amount of initial spares at cut-off date as per the Annexure-3 with the break-up of actual Plant & Machinery cost and the complete list of the initial spares capitalized up to the cut-off date and reconciled auditor certified amount of the initial spares.*

- h) Certify that the additional capital expenditure being claimed for the tariff period does not include any depreciation, corresponding to assets earning/earned tariff at any of the generating station, by way of IEDC.
- i) For schemes spread across multiple years, submit the total scheme value along with supporting documents, the phasing of cost, and the detailed scope of works. Further, it should be clearly specified from which year the asset has been put to use.
- j) For assets claimed under incomplete regulations, specific regulation with proper sub-clause for the claim is to be provided along with the technical justification and relevant documentary evidence, if any.

Interest on loan:

- k) A certificate that the rate of interest corresponding to each loan is the actual applicable rate of interest as per the agreed terms of the loan agreement, without adjustment of any kind. If otherwise, revised Form-13 considering the actual applicable rate of interest (without considering the impact of sharing benefit towards refinancing).

Depreciation

- l) In respect of cost of IT equipment & software as considered at Form-12, the Petitioner shall furnish following additional details **in respect of each year of the tariff period:**

	(Rs. in lakh)		
	Accrual Basis	Liabilities	Cash Basis
Opening cost of IT equipment & software, included in the allowed capital cost			
Add: Additional capitalization claimed during the year			
Less: Decapitalization out of allowed assets (or assets claimed during the tariff period)			
Closing cost of IT equipment & software (forming part of allowed / claimed capital cost)			
Average cost of IT equipment & software			

Additional O&M Expenses:

Capital Spares:

- m) Submit the quantity for each of the items claimed as capital spares in Form-17 to justify the claim that the actual capital spares consumed individually cost above Rs. 1 lakh, clearly distinguishing the cost that forms part of the Capital Cost and which does not form part of the Capital Cost.

Water Charges:

- n) Submit revised Form-19, depicting breakup of water consumption and water charges claimed, clearly bifurcating the quantum, rate and water charges corresponding to the actual generation reconciled with the Audited Accounts for the period 2019-24. Also, provide actual generation (in MUs).

Security Expenses:

- o) Submit the assessment of security requirement as per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, along with documentary evidence and year-wise breakup of CISF and non-CISF security expenses claimed.

Ash Transportation Expenses:

- p) *Computation of ash transportation expenses corresponding to the claimed expenditure with the details regarding award of transportation contracts, distance of fly ash transportation, and duly reconciled statements of expenditure incurred on ash transportation for the 2019–24 tariff period in line with the order dated 28.10.2022 in Petition No. 205/MP/2021.*
- q) *Furnish the detailed methodology and rationale adopted for the allocation of Annualized Net Ash Transportation charges out of overall Net Ash Transportation Charges of Vindhyachal Station.*
- r) *Provide justification for the significant escalation in ash transportation charges from 2022-23 to 2023-24 as compared to 2019-20 to 2021-22 and as reflected in submissions under Form-3A and Form-3B.*

Normative Parameters:

- s) *As per the direction in the Order dated 2.8.2024 in Petition No. 145/GT/2019, submit OEM documents related to boiler efficiency and turbine cycle heat rate.*

Fuel data:

- t) *Details of GCV of opening stock and received stock for fuel (primary & secondary) as per the format of Form-15 and Form-15A of the 2019 Tariff Regulations for the three months of Quarter 3 from 2018-19 to 2022-23.*

Tariff Forms:

- u) *Provide following tariff forms in PDF and MS Excel format, duly certified by the Auditor (with UDIN):*
 - i. *Form B: Break-up of Capital Cost for Coal/Lignite based projects (submit the Form-B strictly as per the format specified by the Commission).*
 - ii. *Form-J: Reconciliation of Capitalization claimed vis-à-vis books of accounts*
 - iii. *Form-P: Incidental Expenditure up to SCOD and up to Actual COD*
 - iv. *Form-S: Statement of liability flow*
 - v. *Form-15 specified at Annexure-I (Part I) of the Regulations, along with the certification that the claimed details are in line with the Regulation*

2. The Respondents shall file their replies by **15.9.2026** after serving copy to the Petitioner, who may file its rejoinder, if any, on or before **22.9.2026**. The due date for filing the additional information and reply/rejoinder shall be strictly complied.

3. The Petition shall be listed for hearing in due course for which separate notice will be issued.

Yours sincerely,

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

Copy to:

All Respondents