

ODISHA POWER GENERATION CORPORATION LIMITED
BHUBANESWAR



PETITION FOR APPROVAL OF GENERATION TARIFF FOR
FY 2023-24

SUBMISSION OF INFORMATION IN RESPONSE TO THE
COMMISSION'S LETTER DATED 26.12.2022

CASE NO. 75/2022

JANUARY 11, 2022

11 JAN 2023

BEFORE THE ODISHA ELECTRICITY REGULATORY COMMISSION,
BHUBANESHWAR

File No. 2

Case No. 75/2022

IN THE MATTER OF Petition for determination of Tariff for IB TPS Units 1&2 for
FY 2023-24

IN THE MATTER OF Odisha Power Generation Corporation Ltd. (OPGC Ltd.),
THE APPLICANT Zone-A, 7th Floor, Fortune Towers, Chandrasekharapur,
Bhubaneswar – 751023, Odisha, India (Petitioner)

IN THE MATTER OF Submission of information in response to the Commission's
Letter dated 26.12.2022

I, Haresh Kumar Satapathy, son of Shri Kailash Chandra Satapathy, aged about 54 years, do
solemnly affirm and say as follows:

- (a) That I am the Additional General Manager (C&RA) of Odisha Power
Generation Corporation Limited, the Petitioner in the above matter and am duly
authorised by the said Petitioner to make this affidavit on its behalf.
- (b) The replies made in the foregoing paragraphs in response to Query No. 1 to
Query No. 12 raised by this Hon'ble Commission vide letter dated December
26, 2022 and submissions with respect to OPGC's Petition for approval of
Generation Tariff for FY 2023-24 are based on information provided to me and
I believe them to be true to the best of my knowledge.

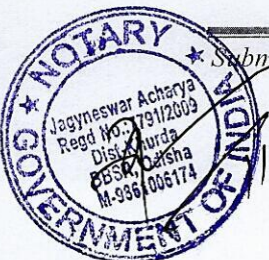
Haresh Kumar Satapathy
Deponent

Addl. General Manager (C & RA)
Odisha Power Generation Corporation Ltd.
Bhubaneswar

Bhubaneswar
January 11, 2023

Submission of additional information in Case No. 75/2022

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**BEFORE THE ODISHA ELECTRICITY REGULATORY COMMISSION,
BHUBANESHWAR**

Case No. 75 of 2022

IN THE MATTER OF Petition for determination of Tariff for IB TPS Units 1&2 for
FY 2023-24

IN THE MATTER OF Odisha Power Generation Corporation Ltd. (OPGC Ltd.),
THE APPLICANT Zone-A, 7th Floor, Fortune Towers, Chandrasekharpur,
Bhubaneswar – 751023, Odisha, India(Petitioner)

IN THE MATTER OF Submission of information in response to the Commission's
Letter dated 26.12.2022

**ODISHA POWER GENERATION CORPORATION LIMITED ("The Petitioner")
RESPECTFULLY SUBMITS AS FOLLOWS:**

Odisha Power Generation Corporation Limited (herein after referred as "OPGC" or "the Petitioner") filed the Petition for approval of Generation Tariff for its IB Thermal Power Station (2x210 MW) for FY 2023-24 before the Hon'ble Odisha Electricity Regulatory Commission ("OERC" or "Commission") on November 30, 2022 which has been registered as Case No. 75 of 2022. On scrutiny of the above Petition, the Hon'ble Commission vide its letter no. 1495 dated December 26, 2022, sought additional information for the purpose of determination of Generation Tariff for FY 2023-24.

The additional information sought by the Hon'ble Commission has been set out in the following paragraphs.

Submission of additional information in Case No. 75/2022

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1. *OPGC to submit the audited O & M Expenses incurred under major head (i.e. Employees, Administration, and Repairs & Maintenance etc.) during last financial year 2021-22 and actual data of the same for the current FY 2022-23 till November, 2022.*

OPGC's submissions:

The actual audited O&M expenses incurred during the last financial year 2021-22 and actual data for the current FY 2022-23 upto November, 2022 are as under:

Table 1: Actual O&M expenses (Rs. Crore)

Particulars	FY 2021-22	FY 2022-23 (upto November '22)
Employee expenses	78.97	52.43
Administration expenses	31.09	16.92
Repairs & Maintenance expenses	66.17	53.09
Total O&M expenses	176.22	122.43

2. *OPGC to submit the month wise audited information showing grade, quantity, rate, value and GCV of coal actual procured and consumed during FY 2021-22 and actual information of the same for the current FY 2022-23 till November 2022.*

OPGC's submissions:

The month wise audited information showing grade, quantity, rate, value and GCV of coal actual procured and consumed during FY 2021-22 and till November of current FY 2022-23 is as under:

Table 2: Details of quantum, GCV and price of coal

Month	Grade of Coal as per the FSA	Quantum of coal procured (MT)	Weighted average landed price of coal procured* (Rs./MT)	Quantum of coal consumed (MT)	Weighted average landed price of coal for the month# (Rs./MT)	GCV of coal (kcal/kg) TM Basis
Apr-21	G14	510824.30	1573	208926	1594.01	2910
May-21	G14	525482.00	1573	226366	1646.36	2822
Jun-21	G14	249503.20	1573	183909	1718.79	2580
Jul-21	G14	197196.20	1573	171656	1531.20	2801
Aug-21	G14	197302.30	1584	236991	1588.16	2705
Sept-21	G14	220408.90	1584	229048	1601.49	2802
Oct-21	G14	224871.10	1584	230497	1521.31	3021



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Month	Grade of Coal as per the FSA	Quantum of coal procured (MT)	Weighted average landed price of coal procured* (Rs./MT)	Quantum of coal consumed (MT)	Weighted average landed price of coal for the month# (Rs./MT)	GCV of coal (kcal/kg) TM Basis
Nov-21	G14	223474.10	1584	226528	1600.89	3103
Dec-21	G14	223655.70	1584	235900	1636.97	3101
Jan-22	G14	226895.60	1584	218559	1588.08	3064
Feb-22	G14	195464.00	1609	206429	1659.11	3089
Mar-22	G14	215015.50	1609	221226	1717.64	3092
Apr-22	G14	223411.80	1609	231164	1621.37	2910
May-22	G14	239447.60	1609	227383	1563.47	3004
Jun-22	G14	205681.90	1609	211240	1624.13	3048
Jul-22	G14	197786.10	1609	165437	1697.33	2635
Aug-22	G14	148819.60	1609	93599	1588.69	2725
Sept-22	G14	185346.80	1609	187317	1643.87	2712
Oct-22^	G14	137007.20	1609	244151	1671.02	2709
Nov-22^	G14	227449.60	1609	222159	1639.68	2847

*Without considering Debt/Credit Notes

#Considering Debt/Credit Notes and adjustments

^unaudited figures

3. OPGC to submit the actual audited information of Coal of Last three years as per format given below:

OPGC's submissions:

The information sought by the Hon'ble Commission is as under:

Table 3: Details of coal for last three years

Particulars	Unit	FY 2020-21	FY 2021-22	FY 2022-23 (Actual upto November, 2022)
Grade of Coal	No	G14	G14	G14
Base Price of Coal	Rs./MT	758	758	758
Total Cost of Coal	Rs./MT	1583	1617	1634
Standard range of GCV of Coal	kcal/kg	3101-3400	3101-3400	3101-3400
Actual GCV of Coal	kcal/kg	2728	2930	2839
Gross Generation	MU	2609.84	2955.80	1742.43
Coal Consumption	MT	24,71,665	25,96,035	15,82,450



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4. OPGC to submit the month wise audited information showing secondary fuel oil (both FO & LDO) mix ratio, quantity, rate and value of each and combined secondary fuel oil mix actual procured and consumed during FY 2021-22 and actual for the current FY 2022-23 till November, 2022.

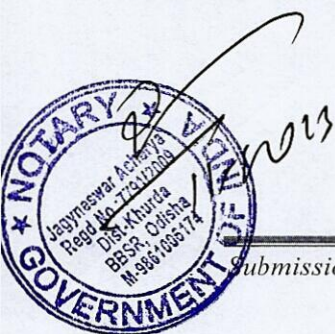
OPGC's submissions:

The month wise audited information showing secondary fuel oil mix ratio, quantity, rate and combined fuel oil mix actual procured and consumed during FY 2021-22 and till November, 2022 is as under:

Table 4: Details of quantum and price of secondary fuel oil

Month	Secondary Fuel Oil procured and consumed	Quantum of oil procured (kL)	Weighted average price oil procured (Rs./kL)	Quantum of oil consumed (kL)	Weighted average price oil for the month (Rs./kL)
Apr-21	LDO	299.55	54885.36	180.82	49494.41
May-21	LDO	0.00	-	133.33	49494.41
Jun-21	LDO	174.76	57672.78	142.90	51628.05
Jul-21	LDO	300.00	61565.88	110.90	55233.24
Aug-21	LDO	0.00	-	81.83	55233.24
Sep-21	LDO	0.00	-	16.16	55233.24
Oct-21	LDO	0.00	-	102.35	55233.24
Nov-21	LDO	174.91	71055.36	49.82	59240.51
Dec-21	LDO	0.00	-	40.90	59240.51
Jan-22	LDO	249.41	68462.03	107.78	61948.43
Feb-22	LDO	0.00	-	127.02	61948.43
Mar-22	LDO	124.61	78751.64	93.11	64781.27
Apr-22	LDO	0.00	-	44.08	64781.27
May-22	LDO	0.00	-	66.28	64781.27
Jun-22	LDO	149.98	101711.75	34.44	72859.63
Jul-22	LDO	149.86	105077.02	89.31	78886.88
Aug-22	LDO	149.66	93548.43	121.05	81434.21
Sept-22	LDO	249.94	96215.21	445.51	85164.74
Oct-22	LDO	0	0	4.62	85164.74
Nov-22	LDO	149.77	98846.62	90.83	88134.73

*There is no arrangement for use of HFO in OPGC 1&2. However, in the Petition, the mix of HFO and LDO has been taken in the ratio of 90:10 as per the mutual agreement between OPGC and GRIDCO in the PPA.



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5. *OPGC to submit the latest notification on standard Gross Calorific Value (GCV) and their corresponding cost of coal notified by appropriate authority (Coal India/ MCL).*

OPGC's submissions:

The Price Notification of Coal India Limited dated November 27, 2020 on standard GCV and their corresponding cost of coal, Notification dated August 31, 2017 on applicable sizing charges, Notification dated July 31, 2021 on revision of Evacuation Facility Charges and Notification dated August 01, 2022 on revision of Surface Transportation charges is enclosed at **Annexure 1**.

6. *OPGC to submit breakup of estimated cost of Coal showing base price and other charges amounting to Rs. 1622.39/MT as proposed in its tariff application for FY 2023-24. Further OPGC to explain about the grade of coal to be used during FY 2023-24.*

OPGC's submissions:

It is submitted that the coal price of Rs. 1622.39/MT proposed in the tariff application for FY 2023-24 is the weighted average of the actual coal price for the months of April 2022 to September, 2022 as submitted in the Table 3-6 of the Petition. The copy of the Half Yearly Fuel Price Adjustment Bill for the period April 2022 to September 2022 is enclosed at Annexure 1 of the Petition, which is certified by the Auditor and submitted to GRIDCO on October 18, 2022. The indicative break-up of the landed price of coal considering the applicable base price and other charges is as shown in Table below:

Table 5: Indicative landed price of coal

Particulars	Units	Legend	Value
Basic (G14 Coal Grade)	Rs./MT	A	758.00
Sizing charges	Rs./MT	B	87.00
Royalty	Rs./MT	$C=14\% \times A$	106.12
NMET Fund	Rs./MT	$D=2\% \times C$	2.12
DMF	Rs./MT	$E=30\% \times C$	31.84
Surface Transportation Charges	Rs./MT	F	106.00
Evacuation facility charges	Rs./MT	G	60.00
Sub-total	Rs./MT	$H=A+B+C+D+E+F+G$	1151.08
GST compensation cess	Rs./MT	I	400.00
SGST	Rs./MT	$J=5\% \times H$	57.55
Total	Rs./MT	$K=H+I+J$	1608.63



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The differential amount of the notified price of Rs. 1608.63/MT as shown in the Table-5 above against the actual coal price of Rs. 1622.39/MT as proposed in the Petition is on account of declared grade of coal vis-à-vis coal quality reports received, based on the third party sampling/Test reports (CIMFR) and other charges including Third Party Sampling/ Testing Fees etc.

The coal requirement for FY 2023-24 is to be met under the FSA with MCL and is planned to be met from Lakhanpur Area of MCL through MGR. The declared grade of coal of Lakhanpur Area mines is G14. The grade of coal actually supplied undergoes a change based on the analyzed grade of coal at the time of dispatch.

7. *OPGC to submit the actual Station Heat Rate (kcal/kWh), average Gross calorific value, and Price of Coal and Secondary Fuel Oil of the following period in the format given below:*

OPGC's submissions:

The information sought by the Hon'ble Commission is as under:

Table 6: Actual Station Heat Rate, average Gross Calorific Value, and Price of Coal and Secondary Fuel Oil

FY	Station Heat Rate	Gross Calorific Value		Price	
		Coal	Secondary oil	Coal	Secondary oil
	kcal/kWh	kcal/kg	kcal/L	Rs./MT	Rs./kL
2020-21	2585	2728	10000	1583	LDO: 45444
2021-22	2577	2930	10000	1617	LDO: 55664
2022-23 (Till November, 2022)	2584	2839	10000	1634	LDO: 81353
2023-24 (Estimated)	2581	2866	10000	1622	LDO: 80562

8. *OPGC to submit the actual and estimated Secondary Fuel Oil consumption of the following period in the format given below:*

OPGC's submissions:

The information sought by the Hon'ble Commission is as under:



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Table 7: Actual Secondary Fuel Oil consumption

FY	Actual Consumption of Oil (kL)	Actual Generation (MU)	Average Secondary fuel oil Consumption (ml/kWh)
2020-21	1383.47	2609.84	0.530
2021-22	1186.94	2955.80	0.402
2022-23 (Till November, 2022)	896.12	1742.43	0.514
2023-24 (Estimated)	1675	3018.41	0.555

9. *OPGC to submit actual, estimated and proposed generation details during the following period in the per format given below:*

OPGC's submissions:

The information sought by the Hon'ble Commission is as under:

Table 8: Actual Generation details

FY	Gross Generation (MU)	Auxiliary Consumption*		Net Energy sent out	PLF
		MU	%	MU	%
2020-21	2609.84	305.61	11.71%	2304.23	70.93%
2021-22	2955.80	332.68	11.26%	2614.48	80.34%
2022-23 (Till November, 2022)	1742.43	208.41	11.96%	1522.87	70.84%
2022-23 (Estimated)	2779.16	318.59	11.46%	2449.43	75.54%
2023-24 (Estimated)	3018.41	330.59	11%	2731.66	81.8%

* Excludes the Colony Consumption

10. *OPGC to submit the Taxable Income, Tax paid and actual tax assessed by the department during the following period in the format given below:*

OPGC's submissions:

The information sought by the Hon'ble Commission is as under:



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Table 9: Taxable Income, Tax paid and actual tax assessed (Rs. Crore)

Assessment Year	Taxable Income			Total Amounts of Tax Paid to Income Tax department	Actual amounts of Tax Assessed by Department
	Generation	Non-generation	Total		
2020-21	1200.54 (Loss)	16.42 (Income)	1186.12 (Loss)	Nil	Nil
2021-22	987.74 (Loss)	8.38 (Income)	979.35 (Loss)	Nil	Nil
2022-23 (Provisional Computation of Income)	1010.36 (Loss)	5.12 (Income)	1005.23 (Loss)	Nil	Nil (Assessment not completed)

Above taxable income or loss is for OPGC as a whole as tax computation and assessment of tax is being made company as whole as per the provisions of Income Tax Act.

11. *OPGC to submit the Income Tax assessment orders issued by the Income tax Departments starting from the AY 2019-20 to till date.*

OPGC's submissions:

The copies of Income Tax assessment orders issued by the Income Tax Department from AY 2019-20 till date are enclosed at **Annexure 2**.

12. *OPGC may submit the actual other charges (head wise and year wise) incurred and reimbursed from GRIDCO during the period from FY 2020-21 to FY 2022-23 (till Nov. 2022) as against the approvals in the respective tariff order.*

OPGC's submissions:

The information sought by the Hon'ble Commission is given in the table below:



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Table 10: Other charges for FY 2020-21 (Rs. Crore)

S. No.	Particulars	FY 2020-21		
		Approved in the Tariff Order	Actual incurred	Reimbursed by GRIDCO
1	Electricity Duty	13.17	17.35	12.54
2	Water Cess and Water Charges	7.80	8.65	8.58
3	Tax and Cess on land	0.19	0.25	0.25
4	SOC and MOC for SLDC	0.29	0.30	0.30
5	ERPC Charges	0.16	0.16	0.16
6	Income Tax	38.67	0.00	0.00
7	Recovery of ARR & Tariff Petition Fee& Publication Fee	0.30	0.24	0.24
8	Total	60.58	26.95	22.07

Table 11: Other charges for FY 2021-22 (Rs. Crore)

S. No.	Particulars	FY 2021-22		
		Approved in the Tariff Order	Actual incurred	Reimbursed by GRIDCO
1	Electricity Duty	12.98	19.08	14.30
2	Water Cess and Water Charges	8.37	9.22	9.20
3	Tax and Cess on land	0.19	0.25	0.25
4	SOC and MOC for SLDC	0.34	0.36	0.36
5	ERPC Charges	0.16	0.16	0.16
6	Income Tax	38.67	0.00	0.00
7	Recovery of ARR & Tariff Petition Fee & Publication Fee	0.30	0.22	0.22
8	Water Conservation Fund	6.13	0.00	0.00
9	Total	67.15	29.29	24.49



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Table 12: Other charges for FY 2022-23 (Rs. Crore)

S. No.	Particulars	FY 2022-23		
		Approved in the Tariff Order	Actual incurred (Till November '22)	Reimbursed by GRIDCO (Till November '22)
1	Electricity Duty	14.42	10.45	8.45
2	Water Cess and Water Charges	8.58	6.58	6.53
3	Energy Compensation Charges	0.71	-	-
4	Tax and Cess on land	0.05	-	-
5	SOC and MOC for SLDC	0.36	0.24	0.24
6	ERPC Charges	0.16	0.16	0.16
7	Income Tax	0.00	-	-
8	Recovery of ARR & Tariff Petition Fee & Publication Fee	0.30	0.21	0.21
9	Annual Inspection Charges	-	0.17	0.17
10	Water Conservation Fund	6.13	-	-
11	Total	30.71	17.81	15.76

Date: January 11, 2023

Place: Bhubaneswar

Hanesh Kumar Satapathy

Deponent

Addl. General Manager (C & RA)
Odisha Power Generation Corporation Ltd.
Bhubaneswar

IDENTIFIED BY ME

[Signature]
ADVOCATE. BBSR

11-1-23



Jagyneshwar Acharya
Notary, Govt. Of India
Odisha, BBSR, Dist-Khurda
Regd.No.-7791/2009
Mob:-9861006174

	<p>COAL INDIA LIMITED कोल इण्डिया लिमिटेड A Maharatna Company एक महारत्न कंपनी (A Govt. of India Enterprise)</p> <p>COAL BHAWAN Marketing & Sales & Division Ground Floor, Premises No. 04 MAR, Plot No. AF-III, Action Area -1A Rajarhat, New Town, Kolkata - 700156 Phone: 033-23246617, Fax: 033-23244229, Website: www.coalindia.in CIN: L23109WB1973GOI028844</p>
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PRICE NOTIFICATION NO CIL /M&S /Pricing: 194 dated 27.11.2020

In supersession of the Price Notification no. CIL:M&S:GM(F)/Pricing 2018/07 dated 08th January 2018, the Pit head Run of Mine (ROM) prices of all grades of non-coking coal produced by Coal companies of Coal India Limited including North Eastern Coalfields limited are being revised with effect from 00:00 Hours of 1st December 2020.

The revised Pithead ROM prices have been given in Table I and II as annexures. However all elements of other Charges and respective add-on prices as are presently applicable shall continue to remain applicable.

This issues with the approval of the competent authority.

ASL 27/11/20
GM (M & S) / QC
Coal India Limited
Kolkata

Enclosed: Table I and II as Annexure

**ANNEXURE TO THE PRICE NOTIFICATION NO CIL /M&S /Pricing: 194 dated
27.11.2020**

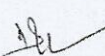

Table I

Pit head run of mine price (ROM) of non-coking coal applicable for all coal producing subsidiary companies including NEC but excluding WCL

Grade	GCV Range	Pithead Run of mine price for Non-Coking coal	
		Power Utilities (including IPPs), Fertilizer & Defence sector	Sectors other than Power Utilities (including IPPs), Fertilizer & Defence
	(Kcal/Kg)	(Rs./Te)	(Rs./Te)
G1	Exceeding 7000	*	*
G2	Exceeding 6700 and not exceeding 7000	3298	3298
G3	Exceeding 6400 and not exceeding 6700	3154	3154
G4	Exceeding 6100 and not exceeding 6400	3010	3010
G5	Exceeding 5800 and not exceeding 6100	2747	2747
G6	Exceeding 5500 and not exceeding 5800	2327	2534
G7	Exceeding 5200 and not exceeding 5500	1936	2321
G8	Exceeding 4900 and not exceeding 5200	1475	1767
G9	Exceeding 4600 and not exceeding 4900	1150	1378
G10	Exceeding 4300 and not exceeding 4600	1034	1238
G11	Exceeding 4000 and not exceeding 4300	965	1155
G12	Exceeding 3700 and not exceeding 4000	896	1073
G13	Exceeding 3400 and not exceeding 3700	827	990
G14	Exceeding 3100 and not exceeding 3400	758	907
G15	Exceeding 2800 and not exceeding 3100	600	718
G16	Exceeding 2500 and not exceeding 2800	514	614
G17	Exceeding 2200 and not exceeding 2500	457	546

* For GCV exceeding 7000 Kcal/Kg, the price shall be increased by Rs. 100/- per tonne over and above the price applicable for GCV band exceeding 6700 but not exceeding 7000 Kcal/Kg, for increase in GCV by every 100 Kcal/Kg or part thereof.

An additional amount of Rs. 450.00 per tonne (as per the existing practice) to be charged over and above the notified price in respect of the coal produced from Rajmahal mine of Eastern coalfields Limited.

**ANNEXURE TO THE PRICE NOTIFICATION NO CIL /M&S /Pricing: 194 dated
27.11.2020**

Table II

Pit head run of mine (ROM) price of non-coking coal applicable for WCL.

Grade	GCV Range	Pithead Run of mine price for Non-Coking coal	
		Power Utilities (including IPPs), Fertilizer & Defence sector	Sectors other than Power Utilities (including IPPs), Fertilizer & Defence
	(Kcal/Kg)	(Rs./Te)	(Rs./Te)
G1	Exceeding 7000	*	*
G2	Exceeding 6700 and not exceeding 7000	3298	3298
G3	Exceeding 6400 and not exceeding 6700	3154	3154
G4	Exceeding 6100 and not exceeding 6400	3010	3010
G5	Exceeding 5800 and not exceeding 6100	2747	2747
G6	Exceeding 5500 and not exceeding 5800	2534	2590
G7	Exceeding 5200 and not exceeding 5500	2321	2433
G8	Exceeding 4900 and not exceeding 5200	1767	2119
G9	Exceeding 4600 and not exceeding 4900	1378	1652
G10	Exceeding 4300 and not exceeding 4600	1238	1484
G11	Exceeding 4000 and not exceeding 4300	1155	1384
G12	Exceeding 3700 and not exceeding 4000	1073	1285
G13	Exceeding 3400 and not exceeding 3700	990	1186
G14	Exceeding 3100 and not exceeding 3400	907	1086
G15	Exceeding 2800 and not exceeding 3100	718	860
G16	Exceeding 2500 and not exceeding 2800	614	735
G17	Exceeding 2200 and not exceeding 2500	546	653

* For GCV exceeding 7000 Kcal/Kg, the price shall be increased by Rs. 100/- per tonne over and above the price applicable for GCV band exceeding 6700 but not exceeding 7000 Kcal/Kg, for increase in GCV by every 100 Kcal/Kg or part thereof.

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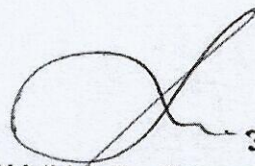
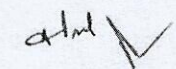
	<p>COAL INDIA LIMITED कोल इण्डिया लिमिटेड A Maharatna Company एक महारत्न कंपनी (A Govt. of India Enterprise)</p> <p>COAL BHAWAN Marketing & Sales & Division Ground Floor, Premises No. 04 MAR, Plot No. AF-III, Action Area -1A Rajarhat, New Town, Kolkata - 700156 Phone: 033-23246617, Fax: 033-23244229, Website: www.coalindia.in CIN: L23109WB1973GOI028844</p>
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PRICE NOTIFICATION NO. CIL /M&S /Pricing: 733 dated 30.07.2021

In partial supersession of the Price Notification no. CIL:S & M:GM(F)/Pricing 2017/766 dated 31st August 2017, the price element at Sl. No. 6 i.e. Rapid Loading Charges stands subsumed with Evacuation Facility Charges with effect from 00:00 Hours of 1st August 2021.

Further, in supersession of the Price Notification no. CIL:S & M:GM(F)/Pricing 2017/1005 dated 19th December 2017, all despatches shall be charged with Evacuation Facility Charges at the rate of Rs. 60 per tonne with effect from 00:00 Hours of 1st August 2021

This issues with the approval of the competent authority.


30/7/2021
GM (M & S – Commercial)
Coal India Limited




Mahanadi Coalfields Limited
At/PO.JagrutiVihar, Burla,
(A Subsidiary of Coal India Limited)
Dist. Sambalpur – 768020 (Orissa)

Ref. No. MCL/M&S/GM-Sect./2022-23/ 359(H)

DT: 01.08.2022

नोटिस :

विषय:-Applicability of Surface Transportation Charges w.e.f. 00.00 hours of 01.08.2022.

In accordance with the decision taken at the competent level, it was communicated vide letter no. MCL/HQ/GM/IED/2022-23/721 dated 29.07.2022 of GM (IED), MCL, the Surface Transportation Charges has been revised as under w.e.f. 00.00 hours of 01.08.2022.

Sl no.	Slab	Surface Transportation Charges to be applicable for MCL
1	0-3K.M	Rs. 55.00
2	3-10K.M	Rs. 106.00
3	10-20K.M	Rs. 159.00
4	More than 20 K.M	Actual on lead basis + 10%

भवदीय

1.08.22
महाप्रबंधक (विपणन और विक्रय)
एमसीएल मुख्यालय
बुला

Copy for kind information:-

- TS to CMD,DT(OP),D(F),DT(P&P),D(P),MCL
- TS to Dir(Mktg), CIL, Kolkata

Copy to-

- Area General Manager, All Areas
- General Manager (M&S), CIL, Kolkata
- General Manager (System): with a request to incorporate the revised STC charges in ERP billing system and to hoist the notice the notice on the website.
- Area Sales Manager, All Areas
- Area Finance Manager, All Areas
- Chief Manager (M&S-Comml.)
- Chief Manager (M&S-Rail Opn.)
- Sr. Manager (M&S-Rd Sale)
- Manager Finance (SA)



Mahanadi Coalfields Limited
At/PO.JagrutiVihar, Burla,
(A Subsidiary of Coal India Limited)
Dist. Sambalpur – 768020 (Orissa)

Ref. No. MCL/M&S/SA/2021-22/ 233

DT: 31.07.2021

नोटिस

विषय:- Applicability of Revised Evacuation Facility Charges w.e.f. 00.00 hours of 01.08.2021.

In accordance with the decision taken at the competent level, it was communicated vide letter no. CIL/M&S/Pricing: 733 of GM (M&S-Comm.), CIL dated 30.07.2021, that in partial supersession of the price notification CIL:S&M:GM(F)/Pricing 2017/766 dated 31st August 2017, the Rapid Loading Charges stands subsumed with Evacuation Facility Charges with effect from 00.00 hours of 01.08.2021.

And further, in supersession of the price notification CIL:S&M:GM(F)/Pricing 2017/1005 dated 19th December 2017, all despatches shall be charged with Evacuation Facility Charges at the rate of Rs. 60.00 per tonne with effect from 00.00 hours of 01.08.2021.

भवदीय

अशोक गुप्ता
31/7/21

महाप्रबंधक (विपणन और विक्रय)

एमसीएल मुख्यालय

बुला
मेगिट

Copy for kind information:-

- TS to CMD,DT(OP),D(F),DT(P&P),D(P),MCL
- TS to Dir(Mktg), CIL, Kolkata

Copy to-

- Area General Manager, All Areas
- General Manager(M&S), CIL, Kolkata
- General Manager (System): with a request to incorporate the revised Evacuation Facility Charges in coal-net billing system and to hoist the notice on the website.
- Area Sales Manager, All Areas
- Area Finance Manager, All Areas
- General Manager(M&S)-Rail-Oprn)
- Chief Manager Finance (SA)
- Manager (M&S-Rd Sale)
- Dy. Manager Finance (SA)



COAL INDIA LIMITED कोल इण्डिया लिमिटेड
A Maharatna Company एक महारत्न कंपनी
(A Govt. of India Enterprise)

COAL BHAWAN

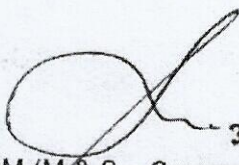
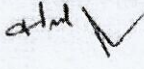
Marketing & Sales & Division
Ground Floor, Premises No. 04 MAR, Plot No. AF-III, Action Area - IA
Rajarhat, New Town, Kolkata - 700156
Phone: 033-23246617, Fax: 033-23244229, Website: www.coalindia.in
CIN: L23109WB1973GOI028844

PRICE NOTIFICATION NO. CIL/M&S/Pricing: 733 dated 30.07.2021

In partial supersession of the Price Notification no. CIL:S & M:GM(F)/Pricing 2017/766 dated 31st August 2017, the price element at Sl. No. 6 i.e. Rapid Loading Charges stands subsumed with Evacuation Facility Charges with effect from 00:00 Hours of 1st August 2021.

Further, in supersession of the Price Notification no. CIL:S & M:GM(F)/Pricing 2017/1005 dated 19th December 2017, all despatches shall be charged with Evacuation Facility Charges at the rate of Rs. 60 per tonne with effect from 00:00 Hours of 1st August 2021

This issues with the approval of the competent authority.


30/7/2021
GM (M & S – Commercial)
Coal India Limited


बैंगलुरु ५६०५००


Bengaluru-560500

Telephone: 18001034455 (Toll Free) or 080-46605200

फ़ोन- १८००१०३४४५५ (टॉलफ्री) ०८० ४६६०५२००
आयकर अधिनियम 1961 की धारा 154 के अधीन आदेश

RECTIFICATION ORDER UNDER SEC.154 OF INCOME TAX ACT, 1961

WITH REFERENCE TO ORDER NO.CPC/1920/U6/2003196364 DATED 2020-09-12T00:00:00

 Name & Address: T0371222711N ODISHA POWER GENERATION CORPORATION LIMITED 7TH FLOOR, ZONE-A, FORTUNE TOWERS CHANDRASEKHARPUR S.E. RLY PROJ. COMPLEX KHORDA ORISSA 751023 INDIA Ph:917752015229		नाम और पता ओडिशा पावर जनरेशन कॉर्पोरेशन लिमिटेड ७ फ्लोर, ज़ोन ए, फ़ोर्टून टॉवर चंद्रसेखरपुर एस.ई. रेल्वे प्रोज. कॉम्प्लेक्स खोर्दा ओरिस्सा ७५१०२३ इंडिया फ़ोन- ९१७७५२०१५२२९	
निर्धारण वर्ष A.Y. 2019-20	आई टी आर प्रकार ITR Type: ITR-6 RECTIFIED	आदेश की तिथि Date of Order: 20-10-2020	पत्र संदर्भ संख्या Document Identification No: CPC/1920/U6/2010917900 Demand Identification No: 2020201937019088253C मांग पहचान संख्या
प्रारिथति Status: PRIVATE COMPANY	धारा 139 के अंतर्गत Return filed under section: 139		ई फाइलिंग पावती संख्या 263522271281119 E-Filing Acknowledgement No:
मूल विवरणी दाखिल करने की नियत तारीख Due Date for Filing Original Return: 30-11-2019	कॉर्पोरेट पहचान संख्या (सीआईएन) Corporate Identity Number (CIN): U40104OR1984SGC001429		विवरणी दाखिल करने की तारीख Date of Filing Return: 28-11-2019 स्थायी खाता संख्या PAN: AAACO4759R
न्यायिक आकलन अधिकारी विवरण Jurisdictional Assessing Officer Details: DCIT, CIRCLE 1(1), BHUBANESWAR		Extended Due Date for Filing Original Return: 30-11-2019	मूल विवरणी दाखिल करने की नियत तारीख Date of Filing Rectification Request : 09-10-2020

आय कर संगणना		INCOME TAX COMPUTATION (IN RUPEES)		
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्योरे As Provided by Taxpayer in Return of Income	धारा 154 के अधीन संगणित As Computed Under Section 154
1	HEADS OF INCOME	गृह संपत्ति से आय INCOME FROM HOUSE PROPERTY **	0	0
2		करबार या वृत्ति से लाभ एवं प्राप्ति PROFIT AND GAINS FROM BUSINESS OR PROFESSION **	2,68,08,83,788	2,68,34,93,888
3		पूंजी अभिलाभ CAPITAL GAINS **	0	0
4		अन्य स्रोतों से आय INCOME FROM OTHER SOURCES	0	0
5	INCOME DETAILS	शीर्ष के अंतर्गत समायोजन INTRA HEAD ADJUSTMENTS	NA	0
6		कुल (शीर्ष के अंतर्गत समायोजन के बाद) TOTAL (AFTER INTRA HEAD ADJUSTMENTS) 6=(1+2+3+4)-5	2,68,08,83,788	2,68,34,93,888
7		७ के विरुद्ध मुजरा की जाने वाली चालू वर्ष की हानियाँ LOSSES OF CURRENT YEAR TO BE SET OFF AGAINST 6	0	0
8		७ के विरुद्ध मुजरा किए जाने के लिए अग्रणीत की गई हानियाँ BROUGHT FORWARD LOSSES SET OFF AGAINST 6	0	0
9		Balance after set of current year losses (6-7)	2,68,08,83,788	2,68,34,93,888

नोट: कृपया पत्र व्यवहार में पत्र संदर्भ संख्या, आदेश की तिथि और स्थायी खाता संख्या जल्द से लिखें

NOTE: Always quote Document Identification Number, Date of Order and PAN.

अगर आपके द्वारा दावाकृत राशी और गणित राशी में कोई अंतर है तो वह अनुबंध इस आदेश के साथ संलग्न gyanendra.mishra@opgc.co.in ई मेल आईडी में भेजा गया है

In case there is variance in figures, 'As entered' in return and 'As computed', an annexure with relevant schedule is enclosed along with intimation order and sent to gyanendra.mishra@opgc.co.in



20078328363000

स्थायी खाता संख्या PAN:		नाम Name		निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R		ODISHA POWER GENERATION CORPORATION LIMITED		2019-20	20-10-2020
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए ब्यौरे As Provided by Taxpayer in Return of Income	धारा 154 के अधीन संगणित As Computed Under Section 154	
10		सकल कुल आय GROSS TOTAL INCOME (INCLUDING SPECIAL INCOME) 10=6-(7+8)	2,68,08,83,788	2,68,34,93,888	
11	SPECIAL RATE INCOMES INCLUDED IN 10	विशेष दर पर टैक्स के लिए आय का शुल्क ११५ के तहत INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 115BBE	0	0	
		विशेष दर पर टैक्स के लिए आय का शुल्क ११५ के अलावा INCOME CHARGEABLE TO TAX AT SPECIAL RATE OTHER THAN 115BBE	0	0	
12	DEDUCTIONS UNDER CHAPTER VI A	अध्याय VI ए के अधीन कुल कटौतियां DEDUCTIONS UNDER CHAPTER VIA			
		(a) Part-B of Chapter VI-A	0	0	
		(b) Part-C of Chapter VI-A	0	0	
		(C) Total (12a+12b)	0	0	
13		धारा 10A/10AA के अधीन कटौतियां DEDUCTION U/S 10A/10AA	0	0	
14		कटौतियां के बाद कुल आय TOTAL INCOME 14= 10-12(c)-13	2,68,08,83,790	2,68,34,93,890	
15		विशेष दर पर आय पर कर को आय प्रभावी कर INCOME CHARGEABLE TO TAX AT SPECIAL RATES	0	0	
16		सामान्य दर पर आय पर कर को आय प्रभावी कर INCOME CHARGEABLE TO TAX AT NORMAL RATES	2,68,08,83,790	2,68,34,93,890	
17		शुद्ध कृषि आय / दर के प्रायोजन के लिए कोई अन्य आय NET AGRICULTURAL INCOME	0	0	
18		अग्रणीत किये जाने के लिए चालू वर्ष की हानियां LOSSES OF CURRENT YEAR TO BE CARRIED FORWARD	0	0	
19	कर की ब्यौरा	धारा 115JB के अंतर्गत कुल आय DEEMED TOTAL INCOME UNDER SECTION 115JB	1,71,47,60,812	2,71,93,36,625	
20		धारा 115JB के अंतर्गत कुल आय पर टैक्स TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB	31,72,30,750	50,30,77,276	
21		अधिभार (20 पर) SURCHARGE (ON 20 ABOVE)	3,80,67,690	6,03,69,273	
22		माध्यमिक एवं उच्च शिक्षा उपकर सहित शिक्षा उपकर HEALTH & EDUCATION CESS (ON 20+21 ABOVE)	1,42,11,938	2,25,37,862	
23		TAX DETAILS समझी गयी कुल आय पर संदेय कुल कर TOTAL TAX PAYABLE u/s 115JB 23=(20+21+22)	36,95,10,378	58,59,84,411	

स्थायी खाता संख्या PAN:		Name ODISHA POWER GENERATION CORPORATION LIMITED		निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R				2019-20	20-10-2020
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए ब्यौरे As Provided by Taxpayer in Return of Income	धारा 154 के अधीन संगणित As Computed Under Section 154	
24		साधारण आय पर कर TAX AT NORMAL RATES	80,42,65,137	80,50,48,167	
25		(i) 115BBE के तहत आय पर कर TAX ON 115BBE	0	0	
		(ii) 115BBE के अलावा विशेष आय पर कर TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE	0	0	
26		कुल आय पर संदेय कर 26=(24+25(i)+25(ii)) TAX PAYABLE ON TOTAL INCOME	80,42,65,137	80,50,48,167	
27		अधिभार SURCHARGE			
		(i) 25% of tax on Deemed Income Chargeable u/s 115BBE	0	0	
		(ii) On [(25)-(Tax on Deemed Income chargeable u/s 115BBE)] (Applicable if 14 of PART B-TI exceeds 1 Crore)	9,65,11,816	9,66,05,780	
		(iii) Total (i + ii)	9,65,11,816	9,66,05,780	
28		माध्यमिक एवं उच्च शिक्षा उपकर सहित शिक्षा उपकर HEALTH AND EDUCATION CESS @ 4% on (26+27iii)	3,60,31,078	3,60,66,158	
29		कुल कर दायित्व GROSS TAX LIABILITY 29=(26+27iii+28)	93,68,08,031	93,77,20,105	
30		कुल कर संदेय(२९ या ३० के उच्च) GROSS TAX PAYABLE (HIGHER OF 23 OR 29)	93,68,08,031	93,77,20,105	
31		पूर्वतर वर्षों में संवत्त कर वाधारा ११५ के अधीन प्रत्यक्ष CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS	0	0	
32	कर राहत TAX RELIEF	धारा 115JAA के अधीन मुजरा के पश्चात् TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA	93,68,08,031	93,77,20,105	
33		धारा 90/90A के अधीन राहत RELIEF U/S 90/90A	0	0	
34		धारा 91 के अधीन राहत RELIEF U/S 91	0	0	
35		कुल कर राहत TOTAL 35=(33+34)	0	0	
36	TOTAL INCOME TAX LIABILITY	कुल आय कर दायित्व NET TAX LIABILITY 36=(32-35)	93,68,08,031	93,77,20,105	
37	संदेय ब्याज INTEREST PAYABLE	विवरणी देने में व्यतिक्रम के लिए धारा 234A FOR DEFAULT IN FURNISHING THE RETURN (SECTION 234A)	0	0	
38		अग्रिम कर के संदाय में व्यतिक्रम के लिए धारा 234B FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)	2,23,60,904	2,47,38,431	
39		अग्रिम कर के स्थगन के लिए धारा 234C FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	2,97,23,252	3,08,25,219	
40		234F Fees U/S 234F	0	0	



स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R		ODISHA POWER GENERATION CORPORATION LIMITED	2019-20	20-10-2020
क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्यौरे As Provided by Taxpayer in Return of Income	धारा 154 के अधीन संगणित As Computed Under Section 154
41		कुल ब्याज दायित्व INTEREST AND FEE PAYABLE 41=(37+38+39+40)	5,20,84,156	5,55,63,650
42		सकल आय कर दायित्व AGGREGATE INCOME TAX LIABILITY 42=(36+41)	98,88,92,187	99,32,83,755
43	संदत कर PRE-PAID TAXES	टी डी एस TDS	2,09,08,995	0
44		टी सी एस TCS	1,51,394	1,51,394
45		अग्रिम कर ADVANCE TAX	26,23,00,000	26,23,00,000
46		स्वयं निर्धारण कर SELF ASSESSMENT TAX	71,99,00,000	71,99,00,000
47		कुल कर भुगतान TOTAL TAXES PAID 47=(43+44+45+46)	1,00,32,60,389	98,23,51,394
48	प्रतिदाय REFUND	प्रतिदाय राशि REFUND AMOUNT 48=(47-42)	1,43,68,200	0
49		करदाता के कारण देरी (महीनों में) संधि के लिए पात्र नहीं DELAY ATTRIBUTABLE TO TAX PAYER (IN MONTHS)	N/A	0
50		प्रतिदाय पर धारा 244A के अधीन ब्याज INTEREST U/S 244A ON REFUND (on item 48 above)	N/A	0
51		धारा 244A के अधीन ब्याज पर कटौती किया गया टी. डी. एस. TDS DEDUCTED ON INTEREST PAID U/S 244A (ON ITEM 50 ABOVE AND FOR FOREIGN COMPANY ONLY)	N/A	0
52		कर प्रतिदाय TOTAL INCOME TAX REFUND 52=(48+50-51)	1,43,68,200	0
53	संदेय कर TAX PAYABLE	संदेय राशि NET AMOUNT PAYABLE 53=(47-42)	0	1,09,32,361

54. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION

क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए व्यौरे As Provided by Taxpayer in Return of Income	धारा 154 के अधीन संगणित As Computed Under Section 154
1	DDT	DDT PAYABLE U/S 1150	0	0
2		SURCHARGE ON DDT	0	0
3		EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0	0
4		TOTAL DDT PAYABLE	0	0
5	DDT INTEREST	DDT INT. U/S 115P	0	0
6	TOTAL DDT LIABILITY	ADDITIONAL INCOME-TAX + INTEREST PAYABLE	0	0
7	DDT CREDIT	TOTAL CREDIT OF DDT PAID	0	0
8	DDT PAYABLE	NET TAX PAYABLE	0	0

Communication Reference No.

स्थायी खाता संख्या AAACO4759R	PAN:	नाम Name ODISHA POWER GENERATION CORPORATION LIMITED	निर्धारण वर्ष A.Y. 2019-20	आदेश की तिथि Date of order 20-10-2020
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55. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE

क्रम संख्या Sl.No.	विवरण Particulars	विवरण देने वाले शीर्ष Reporting Heads	करदाता द्वारा आय विवरणी में दिए ब्यौरे As Provided by Taxpayer in Return of Income	धारा 154 के अधीन संगणित As Computed Under Section 154
1	SCHEDULE BBS	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0	0
2		SURCHARGE ON ABOVE	0	0
3		EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0	0
4		TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0	0
5	BBS INTEREST	INTEREST U/S 115QB	0	0
6		ADDITIONAL INCOME TAX AND INTEREST PAYABLE (4+5)	0	0
7		TAX AND INTEREST PAID	0	0
8		NET TAX PAYABLE/ REFUND (6-7)	0	0

56. AGGREGATION OF REFUND & DEMAND ARISING OUT OF INTIMATION U/S154 (AFTER ROUNDING OFF AND CROSS HEAD ADJUSTMENT)

HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	0	1,09,32,360
DDT	NA	0
BBS	NA	0
BALANCE REFUND/DEMAND AFTER CROSS HEAD ADJUSTMENT	0	1,09,32,360

57. ADJUSTMENT OF REFUND ISSUED / DEMAND OUTSTANDING AS PER THE PREVIOUS ORDER

पछिले आदेश के अनुसार प्रतिदाय के समायोजन/ बकाया मांग जारी		
(A) "TOTAL INCOME TAX REFUND" ALREADY ISSUED AS PER THE PREVIOUS ORDER		0
पछिले आदेश के अनुसार कुल आय कर प्रतिदाय पहले से ही जारी		
(B) PAYMENTS MADE AGAINST DEMAND(S) RAISED BY THE PREVIOUS ORDER(S)		0

58	प्रतिदाय राशि के सीमा तक समायोजित करने के बाद कुल बकाया मांग और धारा 220(2) के अधीन संदेय व्याज Total outstanding demand and interest payable under sec 220(2) to the extent adjusted with refund amount. (बकाया राशि के विरुद्ध प्रतिदाय समायोजन के ब्यौरे यदि कोई हैं, तो इस जानकारी के लिए कृपया संलग्न किए गए बकाया कर मांग संलग्नक का संदर्भ लें।) (Please refer to the Annexure - Outstanding tax Demand details attached, to know the outstanding amounts in detail, if any)	0
59	शुद्ध प्रतिदेय राशि NET AMOUNT REFUNDABLE	0
60	प्रतिदाय अनुक्रम संख्या REFUND SEQUENCE NO:	
HEADS		DIN
INCOME TAX	Click Here to E-PAY TAX	2020201937019088253C
DDT		0
BBS		0
NET AMOUNT PAYABLE		1,09,32,360

All the mandatory details corresponding to the demand required for e-payment will be prefilled for Income or Corporate tax payment (for e.g.: PAN, AY, amount, etc.) for making e-payment on the Department's Tax information network website managed by NSDL e-Gov.

Reasons for Rectification

"As seen from the e-filed return of income and the rectification request, filed by the assessee, the assessee has not correctly filled Schedules in the Return like BP/DEP/DPM/DOA/P&L/PART A-OI of the Income Tax Return-ITR-4.

--The system has correctly computed the income as per the details entered by the assessee in the -ITR-4.

--In case, the assessee desires rectification, the assessee is required to file an online rectification request, after logging in at <http://www.incometaxindiaefiling.gov.in> by opening the 'e-filing' tab therein and selecting the 'taxpayer is correcting the data in rectification', under the rectification request type.



20078328363002

Document Identification No.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R		ODISHA POWER GENERATION CORPORATION LIMITED	2019-20	20-10-2020

Note:

- > In case of Demand, this intimation may be treated as Notice of Demand under section 156 of the Income Tax Act, 1961. Accordingly, you are requested to pay the entire Demand within 30 days of receipt of this intimation.
- > You are requested to pay the tax demand as per this order/Intimation either online (Link) or physically with any authorized bank branch using the enclosed challan.
- > Detailed notes sent as annexure to below e-mail Id gyanendra.mishra@opgc.co.in

- > मांग के मामले में, इस सूचना को आयकर अधिनियम, 1961 की धारा 156 के तहत मांग की सूचना के रूप में माना जा सकता है। तदनुसार, आपको इस सूचना की प्राप्ति के 30 दिनों के भीतर पूरी मांग का भुगतान करने के लिए अनुरोध किया जाता है।
- > आपको अनुरोध है कि इस आदेश / सूचना के अनुसार ऑनलाइन लिंक (लिंक) या शारीरिक रूप से संलग्न चालान का उपयोग करते हुए किसी भी अधिकृत बैंक की शाखा के अनुसार।
- > विस्तृत नोट ई मेल आईडी gyanendra.mishra@opgc.co.in नीचे अनुलग्नक के रूप में भेजा गया।

Digitally signed by N SAIRAJ
 Date: 2020.10.20 18:48
 Reason: DIGITALLY SIGNED
 Location: BANGALORE - CPC

N SAIRAJ
Asst. Director of Income Tax, CPC

यह पत्र कंप्यूटर से बना है और इस पर हस्ताक्षर का रहना जरूरी नहीं है। ईमेल द्वारा भेजे गये मामले में यह आयकर विभाग सीपीसी के डिजिटल हस्ताक्षर के साथ हस्ताक्षर किए हैं, जो सूचना प्रौद्योगिकी अधिनियम 2000 के तहत एक प्रमाणित प्राधिकारी से प्राप्त है, किसी भी जानकारी के लिए, कृपया ऊपर दिए टेलीफोन नंबर पर कॉल करें और संचार संदर्भ संख्या उल्लेख करें।

This communication is computer generated and may not contain signature. Where sent by email, this is signed with the digital signature of the Income Tax Department - CPC, which is obtained from a certifying authority under the Information Technology Act, 2000. For any queries, please quote the Document Identification Number and call on the telephone number provided above.



20078328363003

[Click Here to E-PAY TAX](#)

CHALLAN NO./ ITNS 280	Tax Applicable (Tick One)*		Assessment Year 2019-20
	(0020) INCOME-TAX ON COMPANIES (CORPORATION TAX)	<input checked="" type="checkbox"/>	
	(0021) INCOME-TAX (OTHER THAN COMPANIES)	<input type="checkbox"/>	

Permanent Account Number AAACO4759R
 Full Name ODISHA POWER GENERATION CORPORATION LIMITED
 Complete Address with City & State 7TH FLOOR, ZONE-A, FORTUNE TOWERS CHANDRASEKHARPUR S.E .RLY PROJ.
 COMPLEX KHORDA ORISSA 751023

Type of Payment (Tick One)	
Advance Tax (100) <input type="checkbox"/>	Surtax (102) <input type="checkbox"/>
Self Assessment Tax (300) <input type="checkbox"/>	Tax on Distributed Profits of Domestic Companies (106) <input type="checkbox"/>
Tax on Regular Assessment (400) <input checked="" type="checkbox"/>	Tax on Distributed Income to Unit Holders (107) <input type="checkbox"/>
DIN : 2020201937019088253C	

DETAILS OF PAYMENTS	Amount (In Rs.Only)
Income Tax	1,09,32,360
Surcharge	
Education Cess	
Interest	
Penalty	
Others	
Total	1,09,32,360
Total (In words)	

CRORES	LACS	THOUSANDS	HUNDREDS	TENS	UNITS
One	Nine	Thirty Two	Three	Six	Zero

Paid In Cash / Debit to A/c /Cheque No. Dated

Drawn on
(Name of the Bank and Branch)

Date: Signature of person making payment

**FOR USE IN RECEIVING
BANK**

Debit to A/c / Cheque credited on

DD MM YY

SPACE FOR BANK SEAL

Rs.

Taxpayers'Counterfoil
(To be filled up by tax payer) DIN : 2020201937019088253C

PAN AAACO4759R

Received from ODISHA POWER GENERATION CORPORATION LIMITED
(Name)

Cash/ Debit to A/c / Cheque No. for Rs. 1,09,32,360

Rs. (In Words) One Crores Nine Lacs Thirty Two Thousand Three Hundred Sixty

Drawn On
(Name of the Bank and Branch)

On account of Companies / Other than Companies Tax
(Strike out whichever is not applicable)

Type of Payment Tax on Regular Assessment (400) (To be filled up by person making the payment) for the Assessment Year 2019-20

SPACE FOR BANK SEAL

Rs.

Document Identification No.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A. Y.	आदेश की तिथि Date of order
AAACO4759R		ODISHA POWER GENERATION CORPORATION LIMITED	2019-20	20-10-2020

Note:

- > The computation of income/loss or the tax credit particulars as reported in this Intimation are based on the Provisions of Section 143(1) and might differ from the inputs in the Return of Income uploaded by the tax payer. To know more about the Common Errors that result in such differences while processing of the Return, you may refer to the documents available in following link.
www.incometaxindiaefiling.gov.in -> Help Tab -> E - Filing (Check Points For e-Filing Return).
- > If you consider that any part of this Intimation/order requires amendment, you may request the same as per section 154 of The Income Tax Act, 1961 by filing an online application for rectification. For any assistance on procedures to be followed, please refer to [www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/Rectification Manual](http://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/Rectification%20Manual)
- > To file rectification request, please log in to <http://incometaxindiaefiling.gov.in> with your User ID and Password and choose Rectification Request under E-File section.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारण वर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R		ODISHA POWER GENERATION CORPORATION LIMITED	2019-20	20-10-2020

नोट्स-

--> इस सूचना में विवरण की गई आय / हानि या कर क्रेडिट विवरणों की गणना धारा 143(1) के प्रावधानों पर आधारित है और कर दाता द्वारा अपलोड की गई आय की आय में अंतर हो सकती है।

सामान्य त्रुटियों के बारे में अधिक जानने के लिए, जिस पर रिटर्न की प्रक्रिया करते समय से मतभेद होते हैं, आप निम्नलिखित लिंक में उपलब्ध दस्तावेजों का उल्लेख कर सकते हैं।
www.incometaxindiaefiling.gov.in -> Help Tab -> E - Filing (Check Points For e-Filing Return)

--> यदि आप मानते हैं कि इस सूचना / आदेश के किसी भी हिस्से में संशोधन की आवश्यकता है, तो आप संशोधन के लिए एक ऑनलाइन आवेदन पत्र दाखिल करके आयकर अधिनियम 1961 के धारा 154 के अनुसार अनुरोध कर सकते हैं। अनुसरण की जाने वाली प्रक्रियाओं पर किसी भी सहायता के लिए, कृपया देखें।
www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/Rectification_Manual

--> सुधार अनुरोध दर्ज करने के लिए, कृपया <http://incometaxindiaefiling.gov.in> पर अपने यूजर आईडी और पासवर्ड के साथ लॉगिन करें और ई फ़ाइल अनुभाग के तहत सुधार अनुरोध चुनें

Document Identification No.

स्थायी खाता संख्या AAACO4759R	PAN: ODISHA POWER GENERATION CORPORATION LIMITED	नाम Name ODISHA POWER GENERATION CORPORATION LIMITED	निर्धारणवर्ष A.Y. 2019-20	आदेश की तिथि Date of order 20-10-2020
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ANNEXURE - Business and Profession

Sl.No.	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
A	From business or profession other than speculative business or specified business			
1	Profit before tax as per profit and loss account (Item 45 and 53, 61(ii), 63(ii), 64(iii) and 65(vi) of Part A-P&L)	2,71,93,36,625	2,71,93,36,625	0
2a	Net profit or loss from speculative business included in 1 (Enter -ve sign in case of loss)	0	0	0
2b	Net profit or loss from specified Business u/s 35AD included in 1 (Enter -ve sign in case of loss)	0	0	0
3	Income/ receipts credited to profit and loss account considered under other heads of income			
3(a)	House Property	0	0	0
3(b)	Capital Gains	0	0	0
3(c)	Other Sources	0	0	0
3(d)	u/s 115BBF	0	0	0
3(e)	u/s 115BBG	0	0	0
4a	Profit or loss included in 1, which is referred to in S. 44AD/aaADA/44AE/44B/44BB/44BBA/44BBB/44D/44DA Chapter-XII-G/ First Schedule of Incometax Act	0	0	0
	a. 44AE	0	0	0
	b. 44B	0	0	0
	c. 44BB	0	0	0
	d. 44BBBA	0	0	0
	e. 44BBBB	0	0	0
	f. 44D	0	0	0
	g. 44DA	0	0	0
	h. Chapter -XII-G	0	0	0
	First schedule of income tax Act (other than profit from life insurance business referred to in section 115B)	0	0	0
4b	Profit and gains from life insurance business referred to in section 115B	0	0	0
4c	Profit from activities covered under rule 7,7A, 7B(1), 7B(1A) and 8	0	0	0
	a. Profit from activities covered under rule 7	0	0	0
	b. Profit from activities covered under rule 7A	0	0	0
	c. Profit from activities covered under rule 7B(1)	0	0	0
	d. Profit from activities covered under rule 7B(1A)	0	0	0
	e. Profit from activities covered under rule 8	0	0	0

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स्थायी खाता संख्या AAACO4759R	PAN:	नाम Name ODISHA POWER GENERATION CORPORATION LIMITED	निर्धारणवर्ष A.Y. 2019-20	आदेश की तिथि Date of order 20-10-2020
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ANNEXURE - Business and Profession

Sl.No.	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
5	Income credited to Profit and Loss account (included in 1) which is exempt			
5(a)	Share of income from firm(s)	0	0	0
5(b)	Share of income from AOP/BOI	0	0	0
5(c)	Any other exempt income, In case of variance, please check the details in the Table 'Any other exempt income' given at the end.			
	Total of any other exempt income	0	0	0
5(d)	Total exempt income (5a+5b+5c)	0	0	0
6	Balance (1- 2a - 2b - 3a -3b -3c -3d -3e- 4 - 5d)	2,71,93,36,625	2,71,93,36,625	0
7	Expenses debited to profit and loss account considered under other heads of income			
7(a)	Salary	0	0	0
7(b)	House Property	0	0	0
7(c)	Capital Gains	0	0	0
7(d)	Other Sources	0	0	0
7(e)	u/s 115BBF	0	0	0
7(f)	u/s 115BBG	0	0	0
8a	Expenses debited to profit and loss account which relate to exempt income	0	0	0
8b	Expenses debited to profit and loss account which relate to exempt income and disallowed u/s 14A (16 of Part A-OI)	0	0	0
9	Total (7a + 7b + 7c + 7d +7e+7f+8a+8b)	0	0	0
10	Adjusted profit or loss (6+9)	2,71,93,36,625	2,71,93,36,625	0
11	Depreciation and amortisation debited to profit and loss account	21,18,85,623	21,18,85,623	0
12	Depreciation allowable under Income-tax Act			
12(i)	Depreciation allowable under section 32(1)(ii) and 32(1)(iia) (item 6 of Schedule-DEP)	25,93,70,660	25,93,70,660	0
12(ii)	Depreciation allowable under section 32(1)(i) (Make your own computation refer Appendix IA of IncomeTax Rules)	0	0	0
12(iii)	Total (12i + 12ii)	25,93,70,660	25,93,70,660	0
13	Profit or loss after adjustment for depreciation (10 +11 - 12iii)	2,67,18,51,588	2,67,18,51,588	0
14	Amounts debited to the profit and loss account, to the extent disallowable under section 36 (6r of Part-OI)	0	0	0
15	Amounts debited to the profit and loss account, to the extent disallowable under section 37 (7j of Part-OI)	2,99,25,330	2,99,25,330	0
16	Amounts debited to the profit and loss account, to the extent disallowable under section 40 (8Ai of Part-OI)	16,66,055	42,76,155	26,10,100
17	Amounts debited to the profit and loss account, to the extent disallowable under section 40A (9f of Part-OI)	0	0	0
18	Any amount debited to profit and loss account of the previous year but disallowable under section 43B (11g of Part-OI)	6,11,86,196	6,11,86,196	0
19	Interest disallowable under section 23 of the Micro, Small and Medium Enterprises Development Act,2006	0	0	0
20	Deemed income under section 41	0	0	0
21	Deemed income under section 33AB/33ABA/35ABB/ 40A(3A)/72A/80HHD/80-IA (21a+21b+21c+21d+21e+21f+21g+21h+21i)	0	0	0
	a 32AC	0	0	0

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ANNEXURE - Business and Profession

Sl.No.	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
	b 32AD	0	0	0
	c 33AB	0	0	0
	d 33ABA	0	0	0
	e 35ABA	0	0	0
	f 35ABB	0	0	0
	g 35AC	0	0	0
	h 40A(3A)	0	0	0
	i 33AC	0	0	0
	j 72A	0	0	0
	k 80HHD	0	0	0
	l 80-IA	0	0	0
22	Deemed income under section 43CA	0	0	0
23	Any other item or items of addition under section 28 to 44DA	0	0	0
24	Any other income not included in profit and loss account/any other expense not allowable (including income from salary, commission, bonus and interest from firms in which an individual/ HUF/ Prop. concern is a partner)	0	0	0
	a Salary	0	0	0
	b Bonus	0	0	0
	c Commission	0	0	0
	d Interest	0	0	0
	e Others	0	0	0
25	Increase in profit or decrease in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3a+4d of Part A - OI)	35,92,269	35,92,269	0
26	Total (14 + 15 +16 +17 +18 +19 + 20 +21 + 22 + 23 + 24+25)	9,63,69,850	9,89,79,950	26,10,100
27	Deduction allowable under section 32(1)(iii)	0	0	0
28	Deduction allowable under section 32 AD	0	0	0
29	Amount allowable as deduction under section 32AC	0	0	0
30	Amount of deduction under section 35 or 35CCC or 35CCD in excess of the amount debited to profit and loss account (item X(4) of Schedule ESR) (if amount deductible under section 35 or 35CCC or 35CCD is lower than amount debited to P&L account, it will go to item 24)	0	0	0
31	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year(8B of Part-OI)	7,40,023	7,40,023	0
32	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year(10g of Part-OI)	1,29,47,922	1,29,47,922	0
33	Any other amount allowable as deduction	7,36,49,705	7,36,49,705	0
34	Decrease in profit or increase in loss on account of ICDS adjustments and deviation in method of valuation of stock (Column 3b + 4e of Part A - OI)	0	0	0
35	Total (26 + 27+ 28 +29 +30c + 31c+32)	8,73,37,650	8,73,37,650	0
36	Income (13 + 25 - 33)	2,68,08,83,788	2,68,34,93,888	26,10,100
37(i)	Profits and gains of business or profession deemed to be under -			
37(ii)	Section 44AE	0	0	0
37(iii)	Section 44B	0	0	0

Document Identification No.

स्थायी खाता संख्या	PAN:	नाम Name	निर्धारणवर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R		ODISHA POWER GENERATION CORPORATION LIMITED	2019-20	20-10-2020

ANNEXURE - Business and Profession

Sl.No.	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
37(iv)	Section 44BB	0	0	0
37(v)	Section 44BBA	0	0	0
37(vi)	Section 44BBB	0	0	0
37(vii)	Section 44D	0	0	0
37(viii)	Section 44DA	0	0	0
37(ix)	Chapter -XII-G	0	0	0
37(x)	First Schedule of Income-tax Act	0	0	0
37(xi)	Total (36i to 36x)	0	0	0
38	Net profit or loss from business or profession other than speculative and specified business (36 + 37x)	2,68,08,83,788	2,68,34,93,888	26,10,100
39	Net Profit or loss from business or profession other than speculative business and specified business, after applying rule 7A, 7B or 8, if applicable (if rule 7A, 7B or 8 is not applicable, enter same figure as in 37) (if loss take the figure to 2i of item E)	2,68,08,83,788	2,68,34,93,888	26,10,100
	a Chargeable income under Rule 7	0	0	0
	b Deemed Chargeable income under Rule 7A	0	0	0
	c Deemed Chargeable income under Rule 7B(1)	0	0	0
	d Deemed Chargeable income under Rule 7B(1A)	0	0	0
	e Deemed Chargeable income under Rule 8	0	0	0
	f Income other than Rule 7, 7A, 7B & 8 (Item No. 37)	2,68,08,83,788	2,68,34,93,888	26,10,100
40	Balance of income deemed to be from Agriculture, after applying Rule 7, 7A, 7B(1), 7B(1A) and Rule 8 for aggregation of income purpose as per Finance Act.	0	0	0
B	Computation of income from speculative business			
41	Net profit or loss from speculative business as per profit or loss account	0	0	0
42	Additions in accordance with section 28 to 44DA	0	0	0
43	Deductions in accordance with section 28 to 44DA	0	0	0
44	Income from speculative business (38+ 39- 40) (if loss, take the figure of 6xi of schedule CFL)	0	0	0
C	Computation of income from specified business under section 35AD			
45	Net profit or loss from specified business as per profit or loss account	0	0	0
46	Additions in accordance with section 28 to 44DA	0	0	0
47	Deductions in accordance with section 28 to 44DA (other than deduction under section, - (i) 35AD, (ii) 32 or 35 on which deduction u/s 35AD is claimed)	0	0	0
48	Profit or loss from specified business (42+43-44)	0	0	0
49	Deductions in accordance with section 35AD(1) or 35AD(1A) (46a+46b)	0	0	0
50	Income from Specified Business (42-43) (if loss, take the figure to 7xi of schedule CFL)	0	0	0
51	Relevant clause of sub-section (5) of section 35AD which covers the specified business (to be selected from drop down menu)	0	0	0
D	Income chargeable under the head 'Profits and gains from Business or profession'	2,68,08,83,788	2,68,34,93,888	26,10,100
E	Intra head set off of business loss of current year			

Variance in 'Depreciation' is attributable to incomplete or no entry in schedule DEP/DPM/DOA and/or the Assessee's business being not eligible for claim of depreciation, u/s 32(1)(i).

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ANNEXURE- SCHEDULE CYLA (As Entered)

Head/Source of Income	Income of Current Year (Fill this column only if income is positive)	House Property loss of the current year set off	Business Loss	Other Sources loss (other than loss from race horses) of the current year set off	Current Year's Income remaining after set off
House Property	0		0	0	0
Speculative Business	0	0		0	0
Specified Business	0	0		0	0
Net income from other sources chargeable at special rates in India as per DTAA rates	0	0	0		0
Race Horse	0	0	0		0
Business excluding speculation	2680883788	0		0	2680883788
Short-term capital gain taxable @ 15%	0	0	0	0	0
Short-term capital gain taxable @ 30%	0	0	0	0	0
Short-term capital gain taxable @ applicable rates	0	0	0	0	0
Long-term capital gain taxable @10%	0	0	0	0	0
Long-term capital gain taxable @ 20%	0	0	0	0	0
Short-term capital gain taxable at special rates in India as per DTAA	0	0	0	0	0
Long term capital gains taxable at special rates in India as per DTAA	0	0	0	0	0
Income from other sources taxable at special rates in India as per DTAA	0	0	0	0	0
Total Loss Set off		0	0	0	0

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ANNEXURE- SCHEDULE CYLA (As Entered)

Head/Source of Income	Income of Current Year (Fill this column only if income is positive)	House Property loss of the current year set off	Business Loss	Other Sources loss (other than loss from race horses) of the current year set off	Current Year's Income remaining after set off
Profit and gains from life insurance business u/s 115B	0	0		0	0
Total Loss Set off		0	0	0	0
Loss remaining after set-off		0	0	0	

स्थायी खाता संख्या AAACO4759R	PAN:	नाम Name ODISHA POWER GENERATION CORPORATION LIMITED	निर्धारणवर्ष A. Y. 2019-20	आदेश की तिथि Date of order 20-10-2020
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ANNEXURE- SCHEDULE CYLA (As Computed)

Head/Source of Income	Adopted Income Values	Adopted Loss Values	Intrahead Adjusted Loss Values	Income before CYLA	Loss After Intrahead Adjustment	Other Sources CYLA Loss Adjusted	HP CYLA Loss Adjusted	BP (Other than Speculation on LOSS) CYLA Adjusted	Loss Remaining after CYLA	Income Remaining after CYLA
House Property	0			0		0	0	0		0
Speculative Business	0			0		0	0	0		0
Specified Business	0			0		0	0			0
Race Horse	0			0			0	0		0
House Property Loss		0	0		0				0	
Short-term capital gain taxable @ 15%	0			0		0	0	0		0
Business (Non-Speculative) loss		0	0		0				0	
Business Speculative Loss		0	0		0				0	
Short-term capital gain taxable @ 30%	0			0		0	0	0		0
Business (Specified Loss)		0	0		0				0	
Short-term capital gain taxable @ applicable rates	0			0		0	0	0		0
STCG (Non 111A) Loss		0	0		0				0	
Long-term capital gain taxable @ 10%	0			0		0	0	0		0
Long-term capital gain taxable @ 20%	0			0		0	0	0		0

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ANNEXURE- SCHEDULE CYLA (As Computed)

Head/Source of Income	Adopted Income Values	Adopted Loss Values	Intrahead Adjusted Loss Values	Income before CYLA	Loss After Intrahead Adjustment	Other Sources CYLA Loss Adjusted	HP CYLA Loss Adjusted	BP (Other than Speculation on LOSS) CYLA Adjusted	Loss Remaining after CYLA	Income Remaining after CYLA
LTCG (With proviso) Loss		0	0		0				0	
LTCG (Without proviso) Loss		0	0		0				0	
Short term capital loss		0	0		0				0	
Other Sources Other Loss		0	0		0				0	
Other Sources (Horse Race Loss)		0	0		0				0	
OTHER SOURCES LOTTERY LOSS		0	0		0				0	
STCG (111A) LOSS		0	0		0				0	
OTHER SOURCES OTHER INCOME	0			0			0	0		0
Business (excluding speculation)	2683493888			2683493888		0	0	0		2683493888
	0			0		0	0	0		0
Long term capital gains taxable at special rates in India as per DTAA	0			0		0	0	0		0
Income from other sources taxable at special rates in India as per DTAA				0		0	0	0		0

स्थायी खाता संख्या	PAN:	नाम Name ODISHA POWER GENERATION CORPORATION LIMITED	निर्धारणवर्ष A.Y.	आदेश की तिथि Date of order
AAACO4759R			2019-20	20-10-2020

ANNEXURE- SCHEDULE CYLA (As Computed)

Head/Source of Income	Adopted Income Values	Adopted Loss Values	Intrahead Adjusted Loss Values	Income before CYLA	Loss After Intrahead Adjustment	Other Sources CYLA Loss Adjusted	HP CYLA Loss Adjusted	BP (Other than Speculation on LOSS) CYLA Adjusted	Loss Remaining after CYLA	Income Remaining after CYLA
Profit and gains from life insurance business u/s 115B				0		0	0	0		0

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ANNEXURE – PART A OI (OTHER INFORMATION)

Sl No	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
1.	Method of accounting employed in the previous year	M	M	
2.	Is there any change in method of accounting	N	N	
3a.	Increase in the profit or decrease in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11 (iii) of schedule ICDS]	35,92,269	35,92,269	0
3b.	Decrease in the profit or increase in loss because of deviation, if any, as per Income Computation Disclosure Standards notified under section 145(2) [column 11 (iii) of schedule ICDS]	0	0	0
4.	Method of valuation of closing stock employed in the previous year			
4a.	Raw Material (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	1	1	0
4b.	Finished goods (if at cost or market rates whichever is less write 1, if at cost write 2, if at market rate write 3)	1	1	0
4c.	Is there any change in stock valuation method (Tick)	N	N	
4d.	Increase in the profit or decrease in loss because of deviation, if any, from the method of valuation prescribed under section 145A	0	0	0
4e.	Decrease in the profit or increase in loss because of deviation, if any, from the method of valuation prescribed under section 145A	0	0	0
5.	Amounts not credited to the profit and loss account			
5a.	the items falling within the scope of section 28	0	0	0
5b.	The pro forma credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	0	0	0
5c.	Escalation claims accepted during the previous year	0	0	0
5d.	Any other item of income	0	0	0
5e.	Capital receipt, if any	0	0	0
5f.	Total of amounts not credited to profit and loss account (5a+5b+5c+5d+5e)	0	0	0
6.	Amounts debited to the profit and loss account, to the extent disallowable under section 36 due to non-fulfilment of conditions specified in relevant clauses:-			
6a.	Premium paid for insurance against risk of damage or destruction of stocks or store	0	0	0
6b.	Premium paid for insurance on the health of employees	0	0	0
6c.	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend.	0	0	0
6d.	Any amount of interest paid in respect of borrowed capital	0	0	0
6e.	Amount of discount on a zero-coupon bond	0	0	0
6f.	Amount of contributions to a recognised provident fund	0	0	0
6g.	Amount of contributions to an approved superannuation fund	0	0	0
6h.	Amount of contribution to a pension scheme referred to in section 80CCD [36(1)(va)]	0	0	0
6i.	Amount of contributions to an approved gratuity fund	0	0	0
6j.	Amount of contributions to any other fund	0	0	0
6k.	Any sum received from employees as contribution to any provident fund or any fund set up under ESI Act or any other fund for the welfare of employees to the extent not credited to the employees account on or before the due date [36(1)(va)]6k	0	0	0
6l.	Amount of bad and doubtful debts	0	0	0

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ANNEXURE – PART A OI (OTHER INFORMATION)

6m.	Provision for bad and doubtful debts	0	0	0
6n.	Amount transferred to any special reserve	0	0	0
6o.	Expenditure for the purposes of promoting family planning amongst employees	0	0	0
6p.	Amount of securities transaction paid in respect of transaction in securities if such income is not included in business income [36(1)(xv)]	0	0	0
6q.	Marked to market loss or other expected loss as computed in accordance with the ICDS notified u/s 145(2) [36(1)(xviii)]	0	0	
6r.	Any other disallowance	0	0	0
6s.	Total amount disallowable under section 36 (total of 6a to 6o)	0	0	0
6t.	Total number of employees employed by the company (Mandatory in case company has recognized Provident Fund)			
	i. Deployed in India	809	809	
	ii. Deployed outside India	0	0	
	iii. Total Deployed (i)+(ii)	809	809	
7.	Amounts debited to the profit and loss account, to the extent disallowable under section 37			
7a.	Expenditure of capital nature [37(1)]	0	0	0
7b.	Expenditure of personal nature;	0	0	0
7c.	Expenditure laid out or expended wholly and exclusively NOT for the purpose of business or profession [37(1)]	0	0	0
7d.	Expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like, published by a political party	0	0	0
7e.	Expenditure by way of penalty or fine for violation of any law for the time being in force;	0	0	0
7f.	Any other penalty or fine;	0	0	0
7g.	Expenditure incurred for any purpose which is an offence or which is prohibited by law;	0	0	0
7h.	Expenditure incurred on corporate social responsibility (CSR)	2,28,76,054	2,28,76,054	0
7i.	Amount of any liability of a contingent nature	0	0	0
7j.	Any other amount not allowable under section 37	70,49,276	70,49,276	0
7k.	Total amount disallowable under section 37 (total of 7a to 7j)	2,99,25,330	2,99,25,330	0
8A.	Amounts debited to the profit and loss account, to the extent disallowable under section 40			
8Aa.	Amount disallowable under section 40 (a)(i), on account of non-compliance with the provisions of Chapter XVII-B	0	0	0
8Ab.	Amount disallowable under section 40 (a)(ia), on account of non-compliance with the provisions of Chapter XVII-B	16,66,055	42,76,155	26,10,100
8Ac.	Amount disallowable under section 40 (a)(ib), on account of non-compliance with the provisions of Chapter VII-B of the Finance Act, 2016	0	0	0
8Ad.	Amount disallowable under section 40 (a)(iii), on account of non-compliance with the provisions of Chapter XVII-B	0	0	0
8Ae.	Amount of tax or rate levied or assessed on the basis of profits [40(a)(ii)]	0	0	0
8Af.	Amount paid as wealth tax [40(a)(iia)]	0	0	0
8Ag.	Amount paid by way of royalty, license fee, service fee etc. as per section 40(a)(iib)	0	0	0
8Ah.	Amount of interest, salary, bonus, commission or remuneration paid to any partner or member [40(b)]	0	0	0

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ANNEXURE – PART A OI (OTHER INFORMATION)

8Ai.	Any other disallowance	0	0	0
8Aj.	Total amount disallowable under section 40(total of Aa to Ai)	16,66,055	42,76,155	26,10,100
8B.	Any amount disallowed under section 40 in any preceding previous year but allowable during the previous year	7,40,023	7,40,023	0
9.	Amounts debited to the profit and loss account, to the extent disallowable under section 40A			
9a.	Amounts paid to persons specified in section 40A(2)(b)	0	0	0
9b.	Amount in excess of twenty thousand rupees, paid otherwise than by account payee cheque or account payee bank draft under Section 40A(3) - 100% disallowable	0	0	0
9c.	Provision for payment of gratuity [40A(7)]	0	0	0
9d.	any sum paid by the assessee as an employer for setting up or as contribution to any fund, trust, company, AOP, or BOI or society or any other institution; [40A(9)]	0	0	0
9e.	Marked to market loss or other expected loss except as allowable u/s 36(1)(xviii) [40A(13)]			
9f.	Any other disallowance	0	0	0
9g.	Total amount disallowable under section 40A (total of 9a to 9e)	0	0	0
10.	Any amount disallowed under section 43B in any preceding previous year but allowable during the previous year			
10a.	Any sum in the nature of tax, duty, cess or fee under any law	0	0	0
10b.	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	0	0	0
10c.	Any sum payable to an employee as bonus or commission for services rendered	0	0	0
10d.	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	0	0	0
10e.	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	0	0	0
10f.	Any sum payable towards leave encashment	1,29,47,922	1,29,47,922	0
10g.	Any sum payable to the Indian Railways for the use of railway assets	0	0	0
10h.	Total amount allowable under section 43B (total of 10a to 10f)	1,29,47,922	1,29,47,922	0
11.	Any amount debited to profit and loss account of the previous year but disallowable under section 43B:-			
11a.	Any sum in the nature of tax, duty, cess or fee under any law	0	0	0
11b.	Any sum payable by way of contribution to any provident fund or superannuation fund or gratuity fund or any other fund for the welfare of employees	0	0	0
11c.	Any sum payable to an employee as bonus or commission for services rendered	0	0	0
11d.	Any sum payable as interest on any loan or borrowing from any public financial institution or a State financial corporation or a State Industrial investment corporation	0	0	0
11e.	Any sum payable as interest on any loan or borrowing from any scheduled bank or a co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank	0	0	0

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ANNEXURE – PART A OI (OTHER INFORMATION)

11f.	Any sum payable towards leave encashment	6,11,86,196	6,11,86,196	0
11g.	Any sum payable to the Indian Railways for the use of railway assets	0	0	0
11h.	Total amount disallowable under Section 43B(total of 11a to 11g)	6,11,86,196	6,11,86,196	0
12.	Amount of credit outstanding in the accounts in respect of			
12a.	Union Excise Duty	0	0	0
12b.	Service tax	0	0	0
12c.	VAT/sales tax	0	0	0
12d.	Central Goods & Service Tax (CGST)	0	0	0
12e.	State Goods & Service Tax (SGST)	0	0	0
12f.	Integrated Goods & Service Tax (IGST)	0	0	0
12g.	Union Territory Goods & Service Tax (UTGST)	0	0	0
12h.	Any other tax	0	0	0
12e.	Total amount outstanding (total of 12a to 12h)	0	0	0
13.	Amounts deemed to be profits and gains under section 33AB or 33ABA or 33AC	0	0	0
13a.	33AB	0	0	0
13b.	33ABA	0	0	0
13c.	33AC	0	0	0
14.	Any amount of profit chargeable to tax under section 41	93,68,892	93,68,892	0
15.	Amount of income or expenditure of prior period credited or debited to the profit and loss account (net)	0	0	0
16.	Amount of Expenditure disallowed u/s 14A	0	0	

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Schedule MAT - Computation of Minimum Alternate Tax Payable under section 115JB

SI No	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
1.	Whether the Profit and Loss Account is prepared in accordance with the provisions of Parts II and III of Schedule VI to the Companies Act, 1956 (If yes, write 'Y', if no write 'N')	Y	Y	
2.	If 1 is no, whether profit and loss account is prepared in accordance with the provisions of the Act governing such company (if Yes, write 'Y', if no write 'N')	Y		
3.	Whether, for the Profit and Loss Account referred to in item 1 above, the same accounting policies, accounting standards and same method and rates for calculating depreciation have been followed as have been adopted for preparing accounts laid before the company at its annual general body meeting? (If yes, write 'Y', if no write 'N')	Y	Y	
4.	Profit after tax as shown in the Profit and Loss Account (enter item 48 of Part A-P&L)	1,71,47,60,812	1,71,47,60,812	0
5.	Additions (if debited in profit and loss account)			
	a Income -tax paid or payable or its provision including the amount of deferred tax and the provision therefore	0	1,00,45,75,813	1,00,45,75,813
	b Reserve (except reserve under section 33AC)	0	0	0
	c Provisions for unascertained liability	0	0	0
	d Provisions for losses of subsidiary companies	0	0	0
	e Dividend paid or proposed	0	0	0
	f Expenditure related to exempt income under sections 10,11 or 12 [exempt income excludes income exempt under section 10(38)]	0	0	0
	g Expenditure related to share in income of AOP/BOI on which no income-tax is payable as per section 86	0	0	0
	h Expenditure in case of foreign company referred to in clause (fb) of explanation 1 to section 115JB	0	0	0
	i Notional loss on transfer of certain capital assets or units referred to in clause (fc) of explanation 1 section 115JB	0	0	0
	j Expenditure relatable to income by way of royalty in respect of patent chargeable to tax u/s 115BBF	0	0	
	k Depreciation attributable to revaluation of assets	0	0	0
	l gain on transfer of units referred to in clause(k) of explanation 1 to section 115JB	0	0	0
	m Others [including residual unadjusted items and provision for diminution in the value of any asset]	0	0	0
	n Total additions (5a + 5b + 5c+ 5d + 5e + 5f + 5g+ 5h+5i+5j+5k+5l+5m)	0	1,00,45,75,813	1,00,45,75,813

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Schedule MAT - Computation of Minimum Alternate Tax Payable under section 115JB

SI No	Particulars	As Provided by Taxpayer in Return of Income	As Computed	Variance
6.	Deductions			
	a Amount withdrawn from reserve or provisions if credited to Profit and Loss account	0	0	0
	b Income exempt under sections 10,11, or 12 [exempt income excludes income exempt under section 10(38)]	0	0	0
	c Amount withdrawn from revaluation reserve and credited to profit and loss account to the extent it does not exceed the amount of depreciation attributable to re-valuation of asset	0	0	0
	d Share in income of AOP/BOI on which no income-tax is payable as per section 86 credited to Profit and Loss account	0	0	0
	e Income in case of foreign company referred to in clause (iid) of explanation 1 to section 115JB	0	0	0
	f Notional gain on transfer of certain capital assets or units referred to in clause (iie) of explanation 1 to section 115JB	0	0	0
	g Loss on transfer of units referred to in clause (iif) of explanation 1 to section 115JB	0	0	0
	h Income by way of royalty referred to in clause (iig) of explanation 1 to section 115JB	0	0	0
	i Loss brought forward or unabsorbed depreciation whichever is less	0	0	0
	j Profit of sick industrial company till net worth is equal to or exceeds accumulated losses	0	0	0
	k Others (including residual unadjusted items and the amount of deferred tax credited to P&L A/c)	0	0	0
	l Total deductions (6a+6b+6c+6d+6e+6f)	0	0	0
7.	Book profit under section 115JB (4+5i-6g)	1,71,47,60,812	2,71,93,36,625	1,00,45,75,813
8.	Whether the financial statements of the company are drawn up in compliance to the Indian Accounting Standards (Ind-AS) specified in Annexure to the companies (Indian Accounting Standards) Rules, 2015. If yes	Y		
	A. Additions to book profit under sub-sections (2A) to (2C) of section 115JB			
	a. Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	0	0	0
	b. Additions debited to the statement of profit & loss on distribution of non-cash assets to shareholder in a demerger	0	0	0
	c. One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	0	0	0
	d. Others (including residual adjustment)	0	0	0
	e. Total additions (8a+8b+8c+8d)	0	0	0
	B. Deductions from book profit under sub-sections (2A) to (2C) of section 115JB			
	f. Amounts credited to other comprehensive income in statement of profit & loss under the head "items that will not be reclassified to profit & loss"	0	0	0
	g. Additions debited to the statement of profit & loss on distribution of non-cash assets to shareholder in a demerger	0	0	0
	h. One fifth of the transition amount as referred to in section 115JB (2C) (if applicable)	0	0	0
	i. Others (including residual adjustment)	0	0	0
	j. Total additions (8a+8b+8c+8d)	0	0	0
9.	Deemed total income under section 115JB (7 + 8e - 8j)	1,71,47,60,812	2,71,93,36,625	1,00,45,75,813
10.	Tax Payable under section 115JB (18.5% of (7))	31,72,30,750	50,30,77,276	18,58,46,526



**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT**



1.	PAN	AAACO4759R
2.	Name of the assessee	ODISHA POWER GENERATION CORPORATION LIMITED
3.	Address of the assessee	7TH FLOOR FORTUNE TOWERS, CHANDRASEKHARPUR CHANDRASEKHARPUR, BHUBANESWAR 751023, Orissa, India
4.	Assessment Year	2020-21
5.	Status	COMPANY
6.	Residential Status	Resident
7.	Date of filing of Return of Income	11/02/2021
8.	Acknowledgement Number of Return of Income	251175411110221
9.	Date of processing u/s 143(1)(a) of the Income-tax Act.	30/03/2021
10.	Income Computed under section 143(1) of the Act	
11.	Date of service of Notice under section 143(2) of the Income-tax Act	29/06/2021,29/06/2021,29/06/2021
12.	Date(s) of issue of Notice(s) under section 142(1) of the Income-tax Act	08/12/2021,03/02/2022
13.	Order passed under section	143(3) read with section 144B of the Income-tax Act
14.	Returned Income	Rs. 0
15.	Date of Order	19/09/2022
16.	DIN	ITBA/AST/S/143(3)/2022-23/1045683988(1)

ASSESSMENT ORDER

1. Reason for selection of the Case and Type of Case and background facts

The assessee is a company, engaged in manufacturing and exporting of guar gum products and generation of Electricity from solar and wind powers. The assessee filed return for AY 2020-21 on 11/02/2021, declaring loss of Rs. (-)11,86,11,68,199/-. The case was selected for complete Scrutiny under CASS for the reasons :

1. Stock Valuation
2. Claim of Any Other Amount Allowable as Deduction in Schedule BP
3. High Creditors/ liabilities
4. Investments/Advances/Loans

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

5. Investment in Intangible Assets

2. Details of opportunities given:

Type of notice/ communication	Date of notice/ communication	Date of compliance given	Response of the assessee received/ not received	Date of response if received	Response type (Full/part/adjournment)	Remarks if any.
143(2)	29.06.2021	14.07.2021	Received	29.07.2021 & 06.08.2021	Full	
142(1)	08.12.2021	20.12.2021	Received	05.01.2022 & 18.01.2022	Full	
142(1)	03.02.2022	07.02.2022	Received	07.02.2022 & 15.02.2022	Full	

3. Complete description of issues

• **High liabilities as compared to low income/receipts**

Assessee has shown high liabilities in balance sheet as compared to low income / receipt declared in ITR. Genuineness of liabilities declared has to be verified.

With respect to high liabilities amounting to Rs. 71,80,58,97,573/- of loans and deposits and Rs. 57,10,92,315/- of financial liabilities, the assessee has submitted that loans and deposits amounting to Rs. 7180,58,97,573/- consists of term loans availed from Power Finance Corporation Limited and REC Limited for construction of expansion projects. In addition to this, financial liabilities amounting to Rs. 57,10,92,315/- consists of trade payables for supply of goods or services.

• **Low income in comparison to very high investments appearing in balance sheet**

Assessee has disclosed substantial amount of investments / advances / loans in the asset side of

Balance Sheet as per the Income Tax Return whereas the Total Income (including exempt income) as per the Income Tax Return is significantly low. There is a possibility that assessee has not shown its correct income. Further, it needs to be examined whether interest free advances have been given and whether disallowance of corresponding interest is warranted.

In this regard, the assessee has submitted that:

"Investments/ Advances/ Loans:

Investments: The company has invested in equity shares of Odisha Coal and Power Ltd., a subsidiary company where the assessee company holds 51% equity shares. Investment made in subsidiary company Rs. 23,46,00,000/- and total investment made as on 31.03.2020 Rs. 176,46,00,000/-.

Advances: Advances as disclosed in Balance Sheet (current and non-current) Rs. 443,64,94,991/- includes

Particulars	Amount (Rs.)	
Capital advance:		
Advance towards acquisition of Land	129,31,36,026	
Advance to supplier/ service for Capital works	249,99,41,284	379,79,12,010
Advance to supplier/ service provider		63,85,82,981

Loans: Loans as disclosed in Balance Sheet (current and non-current) Rs. 21,01,08,497/- includes

- 1. Interest bearing loan extended to employees include Computer loan, vehicle loan, house building loan, education loan and interest accrued thereon and further include other non interest bearing advance to employees like, travelling, LTC, medical, marriage, festival & work advance as per the company's policy Rs. 5,42,87,364/-; and*
- 2. Security deposit made by the company for business purposes Rs. 15,58,21,133/-.*

Details of loan given to employees are given below:

<i>Loan to Employee</i>	<i>Amount (Rs.)</i>
<i>11% House Building Loan</i>	<i>12,072</i>
<i>8% Vehicle Loan</i>	<i>1,86,57,862</i>
<i>6% Computer Loan</i>	<i>3,31,248</i>
<i>6% Education Loan</i>	<i>1,64,16,156</i>
<i>Advances to Employees</i>	
<i>Works & Miscellaneous Advance</i>	<i>61,242</i>
<i>Travelling & TTA Advance</i>	<i>17,492</i>
<i>LTC Advance</i>	<i>1,10,000</i>
<i>Medical Expense Advance</i>	<i>83,200</i>
<i>Festival Advance</i>	<i>25,10,550</i>
<i>Marriage Advance</i>	<i>1,10,795</i>
<i>Interest Accrued – Loans to Employees & Others</i>	
<i>Int. Accrued – 11% House Building Loan</i>	<i>80,739</i>
<i>Int. Accrued – 8% Vehicle Loan</i>	<i>80,89,995</i>
<i>Int. Accrued – 6% Computer Loan</i>	<i>1,80,588</i>
<i>Int. Accrued – 6% Education Loan</i>	<i>76,25,447</i>

Details of security deposit made are given below

S.No.	Particulars	Amount (Rs.)
1	Deposit towards Electricity	62,49,311
2	Deposit towards Telephone	1,29,103
3	Deposit towards Rent	49,65,329
4	Deposit with PGCIL as per APTEL Order	14,00,00,000
5	Deposit with Statutory Authority	11,75,067
6	Deposit with Railway	2,22,037
7	Deposit of SOC & MOC Charges	26,39,374
8	Other deposit in the form of security	4,41,378
	Total	15,58,21,599

- Large difference in the closing stock shown in Balance sheet and Trading and Manufacturing a/c of current year as per Return of Income

The value of closing stock as per balance sheet and P&L account (Trading & Manufacturing account) should generally be same. In this case, there is substantial difference between the closing stock value shown in balance sheet and P&L a/c (Trading a/c). The difference in these two values has to be verified as there is a possibility that assessee has not shown correct value of closing stock in order to reduce its profit.

On perusal of assessee's submission and material on record, it is observed that there is difference in closing stock shown in Balance sheet and Manufacturing a/c of current year as per return of Rs. 77,50,29,387/-. The closing stock shown in Balance sheet is Rs. 77,50,29,387/- and the closing stock in Manufacturing a/c of current year as per return is Rs. 0/-. Assessee has submitted that this difference is due to the fact that closing stock of raw material has been disclosed in Balance Sheet under the head inventory at Rs. 77,50,29,387/-. But, in Manufacturing account the Cost of materials consumed has been stated under the head 'Purchases' at Rs. 901,10,17,448/-.

COGS/ Cost of materials consumed = OS+ Purchases-CS (19,76,93,900 + 958,83,52,600 - 77,50,29,387) = Rs. 901,10,17,448/-.

Since the closing stock is adjusted under the head COGS/ Cost of materials consumed, therefore, closing stock has been adjusted with purchases and therefore, was not shown separately by the assessee in Manufacturing/ P & L Account.

• **Large "any other amount allowable as deduction" claimed in Schedule BP of return**

Assessee has claimed substantial "any other amount allowable as deduction" in ITR. There is a possibility that assessee has claimed an amount as deduction which is not allowable under the Income Tax Act, 1961 in order to reduce its profit/taxable income. Therefore, the nature and genuineness of the deduction has to be verified.

In this regard, the relevant excerpts of the assessee's reply are reproduced as below:

"b. claim of any other amount allowable as deduction in Schedule BP:

1. Expenses of Voluntary Retirement Scheme Rs. 30,48,705/-

Section 35DDA (1/5th of the expenditure

Incurred i.e. Rs. 1,52,43,526/-)

1. Contribution to Gratuity Fund included in Rs. 2,26,46,598/-

Other Comprehensive Income(OCI) of

Profit and Loss statement*

Total Claim

Rs. 2,56,95,303/-

- Gratuity Liability contributed which are included in OCI could not be reported under any other head in ROI is being reported and claimed under "any other amount allowable as deduction". The total contribution made to Gratuity Fund including liability included in OCI are reported in Form 3CD accordingly. The reconciliation of Contribution made to gratuity fund and reported in ROI as well as Form 3CD is given below:

Total Contribution made to fund Rs. 3,65,03,143/-

Amount reported in Form 3CD Rs. 3,65,03,143/-

Amount Claimed in ROI (Sec 43B) Rs. 1,38,56,545/-

Amount claimed as other deduction Rs. 2,26,46,598/-

(Schedule BP)

Total claim as per section 43B

Rs. 3,65,03,143/-"

• **Introduction/Addition of high value intangible asset during the year**

There is substantial addition / introduction of intangible assets during the year as per the Income Tax Return filed by the assessee. The value of intangible assets shown has to be verified as whether the assessee has shown actual value or shown higher value to claim higher depreciation. Source of investment in intangible assets has to be verified.

Regarding Introduction of high value intangible assets, the assessee has submitted that they have acquired SAP ERP Software, and have incurred cost on purchase and implementation of the same of Rs. 3,37,98,746/-. The same is required for efficient resource planning, improving productivity and cost reduction for the business of generation of 1740MW Thermal power.

In view of the above discussion, after examining the CASS reason, documents on record, submissions made by the assessee and enquiry made in this regard, the total income of assessee is proposed to be computed as under:

Table of variations:

Sl No	Description	Amount (in INR)
1	Income as per Return of Income Filed	(-)11,86,11,68,199
2	Income as Computed u/s 143(1)(a)	Nil
3	Total Income/ Loss determined as per the above proposal	(-)11,86,11,68,199

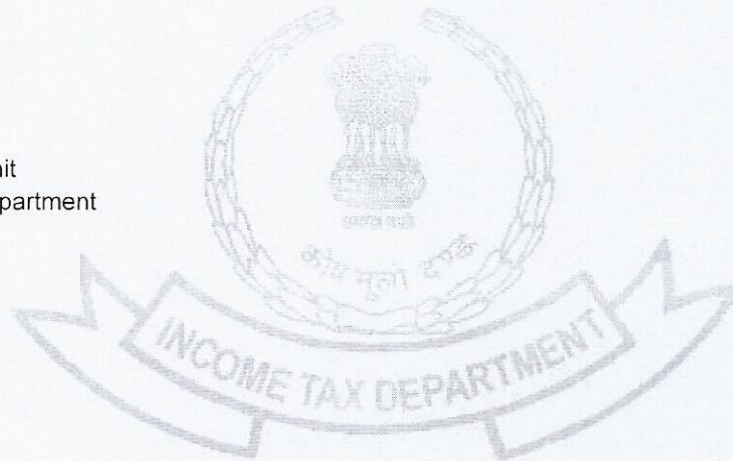
Assessed under Section 143(3) read with section 144B of the Income-tax Act, 1961. Computation of income and demand notice u/s 156 of the Act is attached.

Assessment Unit
Income Tax Department

Copy to:

Assessee

Assessment Unit
Income Tax Department





GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



Computation Sheet

General Details			
PAN	AAACO4759R	Assessment Year	2020-21
Name	ODISHA POWER GENERATION CORPORATION LIMITED	Address	7TH FLOOR FORTUNE TOWERS ,CHANDRASEKHARPUR CHANDRASEKHARPUR BHUBANESWAR 751023 ,Orissa India
Residential Status	Resident	DIN & Document Number	ITBA/AST/S/630/2022-23/1045684517(1)
Order Section	143(3)	Order Date	19/09/2022

Sl. No.	Reporting Heads	Amount as per Current Order (in Rs.)
	HEADS OF INCOME	
1.	INCOME FROM HOUSE PROPERTY	0
2.	INCOME FROM BUSINESS OR PROFESSION	0
3.	INCOME FROM CAPITAL GAINS	0
4.	INCOME FROM OTHER SOURCES	0
5.	INTRA HEAD ADJUSTMENTS	0
6.	TOTAL(AFTER INTRA HEAD ADJUSTMENT) 6=(1+2+3+4)-5	0
7.	LOSSES OF CURRENT YEAR SETOFF AGAINST 6	0
8.	BALANCE AFTER SET OFF CURRENT YEAR LOSSES(6-7)	0
9.	BROUGHT FORWARD LOSSESS SET OFF AGAINST 6	0
10.	GROSS TOTAL INCOME (INCLUDING SPECIAL INCOME) 10=6-(7+9)	0
11.	(I) INCOME CHARGEABLE TO TAX AT SPECIAL RATE UNDER SECTION 115BBE	0
	(II) INCOME CHARGEABLE TO TAX AT SPECIAL RATE OTHER THAN 115BBE INCLUDING SECTION 111A, 112 ETC.	0
12.	DEDUCTIONS UNDER CHAPTER VI A	
	(a) PART-B OF CHAPTER VI-A	0

Note:- The website address of the e-filing portal has been changed from www.incometaxindiaefiling.gov.in to www.incometax.gov.in.

	(b) PART-C OF CHAPTER VI-A	0
	(c) TOTAL(12A+12B)	0
13.	DEDUCTION U/S 10AA	0
14.	TOTAL INCOME AFTER DEDUCTIONS (10AA AND CHAPTER VIA) 14=(10-12(c)-13)	0
15.	INCOME CHARGEABLE TO TAX AT SPECIAL RATES	0
16.	INCOME CHARGEABLE TO TAX AT NORMAL RATES	0
17.	NET AGRICULTURAL INCOME	0
18.	LOSS IN CURRENT YEAR TO BE CARRIED FORWARD	11,86,11,68,199
19.	DEEMED TOTAL INCOME U/S 115JB	0
	TAX DETAILS	
20.	TAX PAYABLE ON DEEMED TOTAL INCOME UNDER SECTION 115JB	0
21.	SURCHARGE (ON ABOVE 20)	0
22.	HEALTH AND EDUCATION CESS @ 4% (ON 20 +21 ABOVE)	0
23.	TOTAL TAX PAYABLE U/S 115JB (23=20+21+22)	0
24.	TAX AT NORMAL RATES (INCLUDED. AGRICULTURAL INCOME)	0
25.	(I) TAX ON 115BBE	0
	(II) TAX ON SPECIAL INCOME OTHER THAN SECTION 115BBE	0
26.	TAX PAYABLE ON TOTAL INCOME 26=(24+25)	0
27.	SURCHARGE ON 26 ABOVE	
	(i) 25% OF TAX ON DEEMED INCOME CHARGEABLE U/S 115BBE	0
	(ii) ON [(26) – (TAX ON DEEMED INCOME CHARGEABLE U/S115BBE)]	0
	(iii) TOTAL (i + ii)	0
28.	HEALTH AND EDUCATION CESS @ 4% ON (26 + 27)	0
29.	GROSS TAX LIABILITY (29=26+27+28)	0
30.	GROSS TAX PAYABLE (HIGHER OF 23 OR 29)	0
31.	CREDIT UNDER SECTION 115JAA OF TAX PAID IN EARLIER YEARS	0
32.	TAX PAYABLE AFTER CREDIT UNDER SECTION 115JAA	0
	TAX RELIEF	
33.	RELIEF U/S 90/90A	0
34.	RELIEF U/S 91	0
35.	TOTAL TAX RELIEF 35=(33+34)	0
	TOTAL INCOME TAX LIABILITY	
36.	NET TAX LIABILITY 36=(32-35)	0
	INTEREST PAYABLE	
37.	FOR DEFAULT IN FURNISHING THE	0

	RETURN (SECTION 234A)	
38.	FOR DEFAULT IN PAYMENT OF ADVANCE PAYMENT (SECTION 234 B)	0
39.	FOR DEFERMENT OF ADVANCE TAX (SECTION 234C)	0
40.	INTEREST U/S 234D	0
41.	FEE FOR DEFAULT IN FURNISHING RETURN OF INCOME (SECTION 234F)	0
42.	TOTAL INTEREST AND FEE PAYABLE 42=(37+38+39+40+41)	0
43.	AGGREGATE INCOMETAX LIABILITY 43=(36+42)	0
	PRE-PAID TAXES	
44.	TDS	1,31,39,150
45.	TCS	0
46.	ADVANCE TAX	5,00,00,000
47.	SELF ASSESSMENT TAX	0
48.	REGULAR TAX PAID	0
49.	TOTAL TAXES PAID 49=(44+45+46+47+48)	6,31,39,150
	TAX PAYABLE/REFUND	
50.	AMOUNT PAYABLE /REFUND AMOUNT 50=(43-49)	-6,31,39,150
51.	INTEREST U/S 244A ON CURRENT AMOUNT	-37,88,346
52.	TDS DEDUCTED ON INTEREST PAID U/S 244A(FOR NON-RESIDENT ONLY)	0
53.	INTEREST U/S 244A(1A)	0
54.	TOTAL AMOUNT PAYABLE/ REFUND AMOUNT 53= (50+51+52)	-6,69,27,496
55.	REFUND ALREADY ISSUED (incl. interest u/s 244A and interest u/s 244A(1A) if any)	-6,69,27,500
56.	BALANCE AMOUNT PAYABLE/REFUNDABLE (incl. provisional Interest u/s 244A till current order and interest u/s 244A(1A) - if any) 56 = (54-55)	4
57.	INTEREST U/S 220(2) CHARGED (In Rs.)	0
58.	AMOUNT PAYABLE/REFUNDABLE 58=(56+57)	4
59.	DEMAND IDENTIFICATION NO AGAINST ORIGINAL DEMAND	NA
60.	DEMAND IDENTIFICATION NO AGAINST INTEREST U/S 220(2)	NA

61. DIVIDEND DISTRIBUTION TAX (DDT) COMPUTATION		
Sl. No.	Reporting Heads	As per Current Order
	DDT	
1.	DDT PAYABLE U/S 115O	0
2.	SURCHARGE ON DDT	0
3.	EDUCATION + SECONDARY & HIGHER EDUCATION CESS	0
4.	TOTAL DDT PAYABLE	0

5.	INTEREST U/S 115P	0
6.	TOTAL DDT LIABILITY	0
7.	TAX AND INTEREST PAID	0
8.	DDT AMOUNT PAYABLE/REFUNDABLE (6-7)	0
9.	INTEREST U/S 244A (till order date or accounting closure date)	0
10.	TOTAL DDT AMOUNT PAYABLE/REFUNDABLE (8+9)	0
11.	DDT REFUND ALREADY ISSUED	0
12.	BALANCE DDT AMOUNT PAYABLE/REFUNDABLE(10-11)	0

62. DETAILS OF TAX ON DISTRIBUTED INCOME OF A DOMESTIC COMPANY ON BUY BACK OF SHARES(BBS), NOT LISTED ON STOCK EXCHANGE		
Sl. No.	Reporting Heads	As per Current Order
	BBS	
1.	TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES U/S 115QA	0
2.	SURCHARGE ON ABOVE	0
3.	EDUCATION+SECONDARY & HIGHER EDUCATION CESS	0
4.	TOTAL TAX ON DISTRIBUTED INCOME ON BUY BACK OF SHARES PAYABLE	0
5.	INTEREST U/S 115QB	0
6.	ADDITIONAL INCOME TAX AND INTEREST PAYABLE 6=(4+5)	0
7.	TAX AND INTEREST PAID	0
8.	BBS AMOUNT PAYABLE/REFUNDABLE 8=(6-7)	0
9.	INTEREST U/S 244A (till order date or accounting closure date)	0
10.	TOTAL BBS AMOUNT PAYABLE/REFUNDABLE 10= (8+9)	0
11.	BBS REFUND ALREADY ISSUED	0
12.	BALANCE BBS AMOUNT PAYABLE/REFUNDABLE 12= (10-11)	0

63. AGGREGATION OF REFUND & DEMAND ARISING OUT OF ASSESSMENT ORDER (AFTER ROUNDING OFF AND CROSS ADJUSTMENTS)		
HEADS	REFUND AMOUNT	DEMAND PAYABLE
INCOME TAX	0	4
DDT	0	0
BBS	0	0
BALANCE REFUND/DEMAND AFTER CROSS ADJUSTMENTS	0	0

*In case of refund, Refund Intimation cum Adjustment sheet will be issued subsequently and separate communication will be sent for that.

Note: Fields from 9 to 12 in DDT (Point No. 61) and BBS (Point No. 62) and Cross Adjustments (Point No.63) Panel will be displayed at time of passing order.

Assessment Unit
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