

MANJULA KUMAR PRADHAN
NOTARY PUBLIC
BHUBANESHWAR
REGD. NO. ON-71/2008
PH:-9437627119 (M)

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BEFORE THE
ODISHA ELECTRICITY REGULATORY COMMISSION
BHUBANESHWAR

File No. 2

Case No. 112/2023

IN THE MATTER OF Petition for determination of Tariff for IB TPS Units 1&2 for FY 2024-25

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 16.12.2023

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 responses provided in the subsequent section addressing Query No. 1 to Query No. 14 raised by this Hon'ble Commission vide letter dated 16.12.2023, with respect to OPGC's Petition for approval of Generation Tariff for FY 2024-25 are based on information provided to me and I believe them to be true to the best of my knowledge.

Haresh Kumar Satapathy

Deponent

Bhubaneswar
08.01.2024

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



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IN THE MATTER OF THE APPLICANT	Odisha Power Generation Corporation Ltd. (OPGC Ltd.), Zone-A, 7 th Floor, Fortune Towers, Chandrasekharpur, Bhubaneswar – 751023, Odisha, India (Petitioner)
IN THE MATTER OF	Submission of information in response to the Commission's Letter dated 16.12.2023

**ODISHA POWER GENERATION CORPORATION LIMITED MOST RESPECTFULLY
SHEWETH:**

Odisha Power Generation Corporation Limited (hereinafter referred as “OPGC” or “the Petitioner”) filed the Petition for approval of Generation Tariff for Units 1&2 (2 x 210 MW) of its IB Thermal Power Station for FY 2024-25 before the Hon’ble Odisha Electricity Regulatory Commission (hereinafter referred as “OERC” or “the Commission”) on 28.11.2023. The Petition has been registered as Case No. 112 of 2023. The Hon’ble Commission vide its letter no. 1836 dated 16.12.2023, sought additional information for the purpose of determination of Generation Tariff for FY 2024-25.

The responses to the queries and the additional information sought by the Hon’ble Commission are outlined in the following paragraphs.

- 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 2022-23 and actual data of the same for the current FY 2023-24 till November, 2023.**

OPGC’s submissions:

The actual audited O&M expenses incurred during the last financial year 2022-23 and actual data for the current FY 2023-24 up to November, 2023 are as under:



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

Particulars	FY 2022-23	FY 2023-24 (up to Nov' 23)
Employee expenses	89.32	49.02
Administration expenses	33.38	24.02
Repairs & Maintenance expenses	94.45	64.11
Total O&M expenses	217.15	137.15

2. *OPGC to submit the month wise audited information showing grade, quantity, rate and GCV of coal actual procured and consumed during FY 2022-23 and actual information of the same for the current FY 2023-24 till November 2023.*

OPGC's submissions:

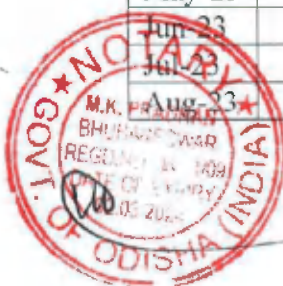
The audited information for FY 2022-23 and provisional information for FY 2023-24 till November pertaining to coal procurement and consumption on a monthly basis, encompassing details such as grade, quantity, rate and Gross Calorific Value (GCV) is provided below.

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 price of coal procured* (Rs./MT)	Quantum of coal consumed (MT)	Weighted average landed price of coal for the month# (Rs./MT)	As fired GCV (TM Basis) of coal (kcal/kg)	"As Delivered GCV" (TM Basis) of Coal (As per OERC Order dtd. 28.10.2020 in Case No. 43/2017)
FY 2022-23							
Apr-22	G14	2,23,412	1,608.63	2,31,164	1,621.37	2910	2920
May-22	G14	2,39,448	1,608.63	2,27,383	1,563.47	3004	3053
Jun-22	G14	2,05,682	1,608.63	2,11,240	1,624.13	3048	3343
Jul-22	G14	1,97,786	1,608.63	1,65,437	1,697.33	2635	3064
Aug-22	G14	1,48,820	1,608.63	93,599	1,588.69	2725	3274
Sept-22	G14	1,85,347	1,608.63	1,87,317	1,643.87	2712	3247
Oct-22	G14	1,37,007	1,608.63	2,44,151	1,718.91	2709	3129
Nov-22	G14	2,27,449	1,608.63	2,22,159	1,638.79	2847	3264
Dec-22	G14	3,04,490	1,608.63	2,37,085	1,656.70	2903	3214
Jan-23	G14	3,26,154	1,608.63	2,28,104	1,667.05	3030	3404
Feb-23	G14	2,25,227	1,608.63	2,01,287	1,750.19	3136	3488
Mar-23	G14	1,64,121	1,693.44	2,22,711	1,950.05	3001	3247
FY 2023-24							
Apr-23	G14	2,21,193	1,608.63	2,23,580	1,738.77	2961	3226
May-23	G14	2,38,270	1,608.63	2,29,412	1,669.20	3010	3131
Jun-23	G14	2,02,185	1,608.63	2,12,466	1,652.85	2903	3158
Jul-23	G14	1,74,574	1,608.63	2,25,810	1,648.75	2591	2971
Aug-23	G14	1,79,566	1,608.63	1,86,966	1,667.81	2532	2948

Kumar Satepathy

Hareesh



Month	Grade of Coal as per the FSA	Quantum of coal procured (MT)	Weighted average price of coal procured* (Rs./MT)	Quantum of coal consumed (MT)	Weighted average landed price of coal for the month# (Rs./MT)	As fired GCV (TM Basis) of coal (kcal/kg)	"As Delivered GCV" (TM Basis) of Coal (As per OERC Order dtd. 28.10.2020 in Case No. 43/2017)
Sept-23	G14	1,63,802	1,608.63	1,52,090	1,585.91	2705	3036
Oct-23	G14	2,31,568	1,608.63	2,39,093	1,690.87	2858	3206
Nov-23	G14	2,43,813	1,608.63	2,10,480	1,777.60	3053	3401

*Includes Incentives and without considering Debit /Credit Notes

#Considering Debt & Credit Notes, Transportation Cost and adjustments

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

OPGC's submissions:

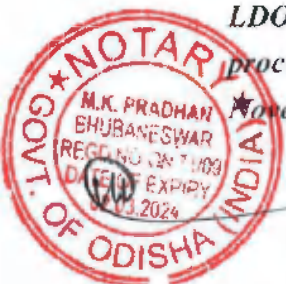
The information sought by the Hon'ble Commission is as under:

Table 3: Details of coal for last three years

Particulars	Unit	FY 2021-22	FY 2022-23	FY 2023-24 (Actual up to Nov' 23)
Grade of Coal	No	G14	G14	G14
Base Price of Coal	Rs./MT	758	758	758
Total Cost of Coal	Rs./MT	1617	1681	1683
Standard range of GCV of Coal	kcal/kg	3101-3400	3101-3400	3101-3400
Actual GCV of Coal	kcal/kg	2930	2901	2837
Gross Generation	MU	2,955.80	2,782.51	1,843.77
Coal Consumption	MT	25,96,035	24,71,637	16,76,952

Note- It is pertinent to mention here that MCL authorities have revised the Declared Grade of Coal from the Lajkura Seams of Lakhanpur OCP to G-12 and made it effective for billing purposes from 14.11.2023 vide their e-mail communication dated 24.11.2023. However, as the average GCV of Coal supplied by MCL during the period of April to September of FY 2023-24 falls within G-14 Grade, OPGC has objected to MCL requesting withdrawal of the said notification. Copy of the MCL Notification and OPGC's Letter is attached herewith as Annexure-I.

4. **OPGC to submit the month wise audited information showing secondary fuel oil (both FO & LDO) mix ratio, quantity, rate and GCV of each combined secondary fuel oil mix actual procured and consumed during FY 2022-23 and actual for the current FY 2023-24 till November, 2023.**



Hareesh Kumar Satepati

OPGC's submissions:

The month wise audited information for FY 2022-23 and provisional information till November, 2023 for secondary fuel oil mix ratio, quantity, rate and combined fuel oil mix actual procured and consumed 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)
FY 2022-23					
Apr-22	LDO	-	-	44.08	64,781.27
May-22	LDO	-	-	66.28	64,781.27
Jun-22	LDO	149.98	1,01,711.75	34.44	72,859.63
Jul-22	LDO	149.86	1,05,077.02	89.31	78,886.88
Aug-22	LDO	149.66	93,548.43	121.05	81,434.21
Sept-22	LDO	249.94	96,215.21	445.51	85,164.74
Oct-22	LDO	-	-	4.62	85,164.74
Nov-22	LDO	149.77	98,846.62	90.83	88,134.73
Dec-22	LDO	-	-	4.93	88,134.28
Jan-23	LDO	-	-	64.87	88,134.28
Feb-23	LDO	149.81	87,967.03	45.63	88,097.38
Mar-23	LDO	-	-	58.05	88,097.38
FY 2023-24					
Apr-23	LDO	149.59	77,925.23	42.21	85,998.54
May-23	LDO	-	-	33.07	85,998.54
Jun-23	LDO	-	-	138.76	85,998.54
Jul-23	LDO	149.69	73,665.43	77.81	83,204.03
Aug-23	LDO	-	-	57.63	83,204.03
Sept-23	LDO	149.85	90,126.43	134.20	84,740.70
Oct-23	LDO	134.795	91,743.03	31.537	86,137.75
Nov-23	LDO	-	-	108.377	86,137.75

Note: 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 mutual agreement between OPGC and GRIDCO in the PPA.

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 following notifications are attached as **Annexure 2 (Colly)** to this submission.

- Price Notification of Coal India Limited dated 30.05.2023 for Pit head Run of Mine (RoM) prices of non-coking coal produced by coal companies of Coal India Limited
- Notification dated 31.08.2017 for applicable sizing charges



- iii. Notification dated 31.07.2021 for Evacuation Facility Charges
- iv. Notification dated 01.08.2022 for Surface Transportation Charges
- v. Notification dated 10.05.2012 for Royalty on Coal
- vi. Mines and Minerals (Development and Regulation) Amendment Act, 2015 dated 26.03.2015 regarding contribution to National Mineral Exploration Trust (NMET) Fund
- vii. Ministry of Coal Notification dated 20.10.2015: Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015
- viii. Ministry of Finance Notification No.1/2017-Compensation Cess (Rate) dated 28.06.2017

6. *OPGC to submit breakup of estimated cost of Coal showing base price and other charges amounting to Rs. 1664.76/MT as proposed in its tariff application for FY 2024-25. Further OPGC to explain about the grade of coal to be used during FY 2024-25.*

OPGC's submissions:

It is submitted that the coal price of Rs. 1664.76/MT proposed in the tariff application for FY 2024-25 is the weighted average of the actual landed price of coal for the months of April to September, 2023 as submitted in the Table 3-6 of the instant main Petition. The copy of the Half Yearly Fuel Price Adjustment Bill for the period April to September 2023, has been enclosed at Annexure-1 of the main Petition, which is certified by the Auditor and submitted to GRIDCO on 17.11.2023. 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 (Rs) (G-14)	Value (Rs) (G-12)
Basic Price	Rs./MT	A	758.00	896.00
Sizing charges	Rs./MT	B	87.00	87.00
Royalty	Rs./MT	$C=14\% \times A$	106.12	125.44
NMET Fund	Rs./MT	$D=2\% \times C$	2.12	2.51
DMF	Rs./MT	$E=30\% \times C$	31.84	37.63
Surface Transportation Charges	Rs./MT	F	106.00	106.00
Evacuation facility charges	Rs./MT	G	60.00	60.00
Sub-total	Rs./MT	$H=A+B+C+D+E+F+G$	1151.08	1314.58
GST compensation cess	Rs./MT	I	400.00	400.00
SGST & CGST	Rs./MT	$J=5\% \times H$	57.55	65.72
Total	Rs./MT	$K=H+I+J$	1608.63	1780.31

The notified price of G-14 Grade coal including the statutory fees is Rs. 1608.63/MT as shown above. However, the coal price of Rs. 1664.76/MT proposed in the Petition is the landed cost of



coal which includes the above charge and charges on account of debit note/credit note issued corresponding to actual grade of coal received as per Third Party Sampling/Testing Report *vis-à-vis* the declared grade of coal and other charges including Third Party Sampling/ Testing Fees etc.

The coal requirement for FY 2024-25 is to be met under the FSA with MCL and is planned to be met from Lakhanpur Area of MCL through MGR. Although, the declared grade of coal of Lakhanpur Area mines has been revised by MCL to G-12 in November-23, the quality of coal likely to be received during FY 2024-25 is of G-I4 grade, same as that of the coal actually received during the first half of FY 2023-24. Further, the grade of coal actually supplied is decided on the basis of Third-Party Sampling/Testing Report 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
2021-22	2577	2930	10000	1617	LDO: 55664
2022-23	2579	2901	10000	1681	LDO: 82449
2023-24 (Till Nov' 23)	2583	2837	10000	1683	LDO: 85152
2024-25 (Estd.)	2577	2940	10000	1665	LDO: 84867

officer Kumar Satepati

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:

Table 7: Actual Secondary Fuel Oil consumption

FY	Actual Consumption of Oil (kL)	Actual Generation (MU)	Average Secondary fuel oil Consumption (ml/kWh)
2021-22	1,186.94	2,955.80	0.402
2022-23	1,070.00	2,782.51	0.385
2023-24 (Till Nov' 23)	623.60	1,843.77	0.338



FY	Actual Consumption of Oil (kL)	Actual Generation (MU)	Average Secondary fuel oil Consumption (ml/kWh)
2024-25 (Estd.)	1,500.00	2,995.02	0.501

9. *OPGC to submit actual, estimated and proposed generation details during the following period in the 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 MU	PLF %
		MU	%		
2021-22	2,955.80	332.68	11.26%	2614.48	80.34%
2022-23	2,782.51	322.83	11.60%	2439.27	75.63%
2023-24 (Till Nov' 23)	1,843.77	215.65	11.70%	1617.45	74.96%
2023-24 (Estd.)	2,928.88	334.72	11.43%	2584.78	79.39%
2024-25 (Estd.)	2,995.02	326.71	10.91%	2,668.31	80.14%

* 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:

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		
2021-22	979.35 (Loss)	Nil	979.35 (Loss)	0.58 (TDS/TCS)	Nil; Note-1
2022-23	1005.23 (Loss)	Nil	1005.23 (Loss)	3.01 (TDS/TCS)	Nil; Note-2
2023-24	Nil (Note-3)	Nil (Note-3)	Nil	12.22 (TDS/ TCS)	Note-3

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

Note:



1. Assessment Year 2021-22 – Intimation U/s 143(1) received with 'NIL' Tax assessed. Regular Assessment U/s 143 of the Income Tax Act not initiated and maximum time for regular assessment is 31st March 2023.
2. Assessment Year 2022-23 – Intimation U/s 143(1) received with 'NIL' Tax assessed. Regular Assessment U/s 143 of the Income Tax Act not initiated till date. Maximum time for regular assessment is 31st March 2024.
3. Assessment Year 2023-24 – As per Return of Income filed, the taxable income of OPGC is NIL after set off of brought forward loss of previous years.

11. *OPGC to submit the Income Tax assessment orders issued by the Income tax Departments starting from the AY 2020-21 to till date.*

OPGC's submissions:

The copies of Income Tax assessment orders issued by the Income Tax Department from AY 2020-21 till AY 2022-23 are enclosed at **Annexure 3**.

12. *OPGC may submit the actual other charges (head wise and year wise) incurred and reimbursed from GRIDCO during the period from FY 2021-22 to FY 2023-24 (till Nov. 2023) as against the approvals in the respective tariff order in tabular format.*

OPGC's submissions:

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

Table 10: Other charges for FY 2021-22 (Rs. Cr.)

Sl.	Particulars	Approved in 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 Fees & Publication Fee	0.30	0.22	0.22
8	Water Conservation Fund	6.13	0.00	0.00
	Total	67.15	29.29	24.49

Table 11: Other charges for FY 2022-23 (Rs. Cr.)

Sl.	Particulars	Approved in Tariff Order	Actual incurred	Reimbursed by GRIDCO
	Electricity Duty	14.42	18.88	13.39



Haren Kumar Satapathy

Sl.	Particulars	Approved in Tariff Order	Actual incurred	Reimbursed by GRIDCO
2	Water Cess and Water Charges	8.58	9.81	9.76
3	Energy Compensation Charges	0.71	-	-
4	Tax and Cess on land	0.05	1.33	0.25
5	SOC and MOC for SLDC	0.36	0.36	0.36
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	Water Conservation Fund	6.13	-	-
10	Annual Inspection Fee	-	0.15	0.17
	Total	30.71	30.89	24.29

Table 12: Other charges for FY 2023-24 (till Nov' 23) (Rs. Cr.)

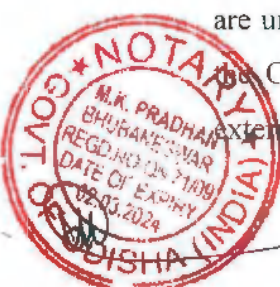
Sl.	Particulars	Approved in Tariff Order	Actual incurred	Reimbursed by GRIDCO
1	Electricity Duty	14.57	12.44	8.90
2	Water Cess and Water Charges	9.22	7.00	6.94
3	Energy Compensation Charges	0.00	0.00	0.00
4	Tax and Cess on land	0.25	0.25	0.25
5	SOC and MOC for SLDC	0.39	0.26	0.26
6	ERPC Charges	0.16	0.16	0.16
7	Annual Inspection Fee	0.16	-	-
8	Income Tax	0.00	0.00	0.00
9	Recovery of ARR & Tariff Petition Fees & Publication Fee	0.30	0.22	0.22
10	Water Conservation Fund	0.00	0.00	0.00
	Total	25.05	20.32	16.73

13. *OPGC has submitted the year wise number of forced outages in response to the direction of the Commission in the previous Order. Steps taken by OPGC since FY 2021-22 to reduce the number of forced outages to be provided in detail.*

OPGC's submissions:

Detailed trip analysis is being conducted for each and every forced outage, leading to the implementation of suggested actions. As a part of the annual outage maintenance, special works are undertaken with emphasis on enhancing reliability and performance. Skill development of Operation & Maintenance personnels is being carried out through various inhouse and external trainings on a regular basis.

Honer Kumar Satapathy



Based on the root cause analysis and recommendation thereof, comprehensive approach addressing high-impact outages, such as boiler tube leakages, are being followed. While attending the boiler tube leakage, the adjacent areas are checked for any potential damage and healthiness and accordingly precautionary measures are taken. Also, during annual shutdown, specific attention is given to the leakage prone areas and preventive measures are undertaken.

To proactively manage and mitigate potential failures, critical operating parameter excursion monitoring is being done diligently on a daily basis to minimise the likelihood of failures due to parameter excursion. Critical Spare parts inventory management is being prudently done to expeditiously replace the worn-out components and minimize down time in the event of equipment failures.

In addition to routine preventive and predictive maintenance, proactive measures are implemented to minimize the occurrence of high-impact outages and equipment deratings. These steps are crucial for ensuring the reliability and efficiency of the systems and equipment.

14. *Details of external sources from which working capital has been availed along with the justification for arriving at the proposed interest rate of Rs. 8.65% is to be submitted.*

OPGC's submissions:

The Petitioner has started availing working capital from external sources. As of September 2023, the effective interest rate for the Working Capital facility stands at 8.65%. A statement certificate of rate of interest @ 8.65% on the loan availed by OPGC from the Union Bank of India for the period 31.05.2023 to 30.09.2023 is attached as **Annexure-4**.

OPGC herewith submits the above information which may be read and considered along with the main Petition. The Petitioner craves leave and reserves its rights to make further submission during the proceeding of the instant Petition.

Date: 08.01.2024

Place: Bhubaneswar

IDENTIFIED

08.01.2024

ADV. BY BBSR

Deponent

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

MANJULA KUMAR PRADHAN
NOTARY PUBLIC
BHUBANESWAR
REGD. NO. CN/11/2009
PH-9437677119 (M)



Annexure - 1

Copy of the MCL Notification dated 09.11.2023 and
OPGC's Letter dated 24.11.2023



निदेशक तकनीकी (योजना और परियोजना) का कार्यालय

DIRECTOR TECH. (Project & Planning) SECRETARIAT

P.O. Jagruti Vihar, Burla

Dist. Sambalpur, Odisha-768020

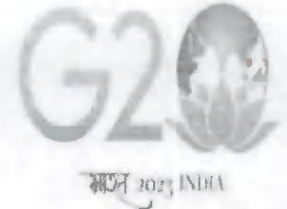
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क्रमांक: एम.सी.एल/मुख्यालय/निदेशक तकनीकी (योजना और परियोजना) कार्यालय / 23-24/ 176 - E

दिनांक: 09.11.2023

ANNEXURE-I

Sub: Declaration of Annual Coal Grade of coal seams of Mines of MCL for the year 2023-2024.

In pursuance of provisions of sub-rule (2) of rule 4 of Colliery Control (Amendment) Rules, 2021 and vide letter no CC/Tech/Annual Grade/MCL/23-24, dtd, 03.07.23, 06.07.23 and 08.11.23 of Dy Coal Controller, I being the competent authority of the company, hereby declare the Annual Coal Grade of **coal seams of the Mines of MCL** for the year 2023-24 with the grade as mentioned in the **Annexure A**, in supersession of all previous orders, and the same will be effective from "00" Hrs of 10.11.2023.

09.11.23

(AKSHAY SHRIKANT BAPAT)

Director Tech. (P&P).

(Signature of the Nominated Owner)

Name and designation with seal

To
The Coal Controller,
Office of the Coal Controller,
Govt. of India, Ministry of Coal,
Scope Minar, 5th floor, Core-II, Laxmi Nagar New Delhi -110092

Copy for kind information: -

1. CMD, MCL
2. DT (OP), MCL

Cc :

1. OSD, CCO, Sambalpur.
2. GM(QC) / GM (Prodn.) / GM (M&S) MCL.
3. GM (QC)/ GM (M&S), CIL.
4. GM (Sys), MCL – For uploading to MCL website.
5. Area GM –Bharatpur/Jagannath/Kaniha/Lingaraj/Hingula/Talcher/Lakhanpur/Ib Valley/Basundhara/Mahalaxmi/Orient Area



Annexure A

SL. No.	AREA	MINE	Name of the Seams	23-24 CCO GRADE 03.06.23 & 06.07.23
1	JAGANNATH	JAGANNATH OCP	Talcher II	G 10
			Talcher III	G 11
			Talcher IV	G 08
			Talcher VA	G 16
		ANANTA OCP	Talcher II	G 10
		BHUBANESWARI OCP	Talcher IV	G 12
			Talcher V	G 12
2	LINGARAJ	LINGARAJ OCP	Talcher II	G 11
			Talcher IV (B)	G 12
			Talcher V	G 12
			Talcher VI(A)	G 13
3	BHARATPUR	BHARATPUR OCP	Talcher II	G 12
			Talcher III	G 09
			Talcher IV	G 11
4	HINGULA	HINGULA OCP	Talcher IIID	G 10
			Talcher IIIE	G 10
			Talcher IIIAC	G 12
			Talcher IVB	G 15
			Talcher VA	G 11
			Talcher VB	G 11
			Talcher IX	G 12
7	TALCHER	NANDIRA COLLIERY	Talcher seam -1 Top Section	G 6
8	LAKHNPUR	BELPAHAR OCP	IB	G 9
		LAKHANPUR OCP	Lajkura	G 12
9	IB VALLEY	LAJKURA OCP	Parkhani	G 13
			Local-3	G 12
			Local 2	G 15
10	BASUNDHARA	GARJANBAHAL OCP	Rampur II	G 13
			Rampur V	G 13

[Handwritten Signature]



ODISHA POWER GENERATION CORPORATION LTD.

(A Government Company of the State of Odisha)

CIN: U40104OR1984SG001479

1b Thermal Power Station

Banharipali, Dist.: Jharsuguda, Odisha - 768 234, India

Plant Manager : (+916645) 289766, Fax: (+916645) 222-230

Factory Manager : (+916645) 222224, Fax: (+916645) 222-230



Ref No: OPGC/ 6416

Date: 24.11.2023

To,

The General Manager
Lakhanpur Area
Mahanadi Coalfields Ltd.
Bandhbahal, Jharsuguda
Odisha.

Sub: Declaration of annual coal grade of Chharla Siding /Lakhanpur OCP for FY 2023-24

Ref: Area Sales Manager, LKPA, MCL's e- mail dated 24.11.2023

Sir,

In context to the subject mentioned above, we would like to inform you that the declaration of annual coal grade of Chharla Siding /Lakhanpur OCP for FY 2023-24 i.e., G-12 is not in line with the actual coal quality available at mines.

It is pertinent to mention that the coal dispatched from Chharla Siding/ Lakhanpur OCP against the supply of FSA Coal to OPGC through MGR mode has been of quality ranging from G-14 to G-13. The majority of coal quantity being supplied in the FY 2023-24 is of grade G-14 (Summarized details are enclosed as Annexure-1).

Hence, we would request you to please review the declared grade of Lakhanpur OCP for FY 2023-24 and convey the appropriate authority to re-evaluate and declare the grade of Chharla Siding/ Lakhanpur OCP as per the actual availability of coal quality.

Request your support and co-operation on the subject matter.

Thanking You.

Yours Faithfully,

Sankanta Mahapatra
Sr. Vice President (Operations)



S. Bhoi
25.11.23



ANNEXURE-I

Coal Analysis Report at Loading End (Chharla Siding) FY 2023-24

S. No	Month	Qty (Tonne)	Moisture %	Ash%	GCV (Kcal/Kg)	Grade
1	Apr-23	2,21,193	7.07	41.09	3,540	G13
2	May-23	2,38,270	6.64	41.49	3,237	G14
3	Jun-23	2,02,185	7.15	43.30	3,357	G14
4	Jul-23	1,74,574	7.10	45.53	3,188	G14
5	Aug-23	1,52,864	5.97	46.11	3,161	G14
6	Sep-23	1,63,802	5.83	45.05	3,250	G14
7	Oct-23	2,31,568	5.18	43.72	3,429	G13
	Total	13,84,456	6.43	43.50	3,322	G14

Sukanta Mahapatra
24.11.2023



Annexure 2 (Colly)

- i. Price Notification of Coal India Limited dated 30.05.2023 for Pit head Run of Mine prices of non-coking coal produced by Coal Companies of Coal India Ltd
- ii. Notification dated 31.08.2017 for applicable sizing charges
- iii. Notification dated 31.07.2021 for Evacuation Facility Charges
- iv. Notification dated 01.08.2022 for Surface Transportation Charges
- v. Notification dated 10.05.2012 for Royalty on Coal
- vi. Mines and Minerals (Development and Regulation) Amendment Act, 2015 dated 26.03.2015 regarding contribution to National Mineral Exploration Trust (NMET) Fund
- vii. Ministry of Coal Notification dated 20.10.2015: Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015
- viii. Ministry of Finance Notification No.1/2017-Compensation Cess (Rate) dated 28.06.2017



	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 -1A Rajarhat, New Town, Kolkata - 700156 Phone: 033-23246617, Fax: 033-23244229, Website: www.coalindia.in CIN: L23109WB1973GOI028844
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Ref: CIL / M & S / Pricing: 101

Dated: 30th May, 2023

To
The Chairman-cum-Managing Director,
ECL-Sanctoria / BCCL-Dhanbad / CCL-Ranchi/SECL-Bilaspur
NCL-Singrauli / MCL-Sambalpur / WCL- Nagpur
General Manager, NEC

Dear Sir,

Enclosed please find the Coal Price Notification CIL / M & S / Pricing /100 dated 30th May, 2023 indicating the revised prices in respect of non-coking coal produced by the coal companies of CIL including NEC to be effective from 00:00 Hour of 31.05.2023.

Yours faithfully,


30/5/2023
General Manager (M & S - Comm.)
Coal India Limited

Encl. As above.

Copy to:
Dir(F)/Dir(P)/Dir(T)/Dir(M) - CIL Kolkata
TS to Chairman, CIL,
J.S. Coal (LA), MOC
Dir. (Coal) CPD, MOC
ED (M & L), CIL, Kolkata,
ED (F), CIL, Kolkata,
GM (M & S) & GM (QC) - all subsidiary companies of CIL,
GM (M & S), CIL, New Delhi,
GM (Operations), CIL, Kolkata
GM, DCC, Kolkata,
All Regional Sales Managers, CIL.



	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 -1A Rajarhat, New Town, Kolkata - 700156 Phone: 033-23246617, Fax: 033-23244229, Website: www.coalindia.in CIN: L23109WB1973GOI028844
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PRICE NOTIFICATION NO CIL /M&S /Pricing: 100 dated 30.05.2023

In supersession of the Price Notification no. CIL/ M&S /Pricing: 194 dated 27.11.2020, the Pit head Run of Mine (ROM) prices 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 31st May 2023.

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.


30/5/2023
GM (M & S - Commercial)
Coal India Limited

Enclosed: Table I and II as Annexure



**ANNEXURE TO THE PRICE NOTIFICATION NO CIL /M&S /Pricing/ 100 dated
30.05.2023**

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 (Kcal/Kg)	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
		(Rs./Te)	(Rs./Te)
G1	Exceeding 7000	*	*
G2	Exceeding 6700 and not exceeding 7000	3560	3560
G3	Exceeding 6400 and not exceeding 6700	3410	3410
G4	Exceeding 6100 and not exceeding 6400	3250	3250
G5	Exceeding 5800 and not exceeding 6100	2970	2970
G6	Exceeding 5500 and not exceeding 5800	2510	2730
G7	Exceeding 5200 and not exceeding 5500	2090	2260
G8	Exceeding 4900 and not exceeding 5200	1590	1908
G9	Exceeding 4600 and not exceeding 4900	1240	1488
G10	Exceeding 4300 and not exceeding 4600	1120	1344
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 coal produced from Rajmahal area of Eastern Coalfields Limited.

(19)



**ANNEXURE TO THE PRICE NOTIFICATION NO CIL /M&S /Pricing/ 100 dated
30.05.2023**

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		
G3	Exceeding 6400 and not exceeding 6700	3560	3560
G4	Exceeding 6100 and not exceeding 6400	3410	3410
G5	Exceeding 5800 and not exceeding 6100	3250	3250
G6	Exceeding 5500 and not exceeding 5800	2970	2970
G7	Exceeding 5200 and not exceeding 5500	2740	2800
G8	Exceeding 4900 and not exceeding 5200	2510	2630
G9	Exceeding 4600 and not exceeding 4900	1910	2292
G10	Exceeding 4300 and not exceeding 4600	1490	1788
G11	Exceeding 4000 and not exceeding 4300	1340	1608
G12	Exceeding 3700 and not exceeding 4000	1155	1384
G13	Exceeding 3400 and not exceeding 3700	1073	1285
G14	Exceeding 3100 and not exceeding 3400	990	1186
G15	Exceeding 2800 and not exceeding 3100	907	1086
G16	Exceeding 2500 and not exceeding 2800	718	860
G17	Exceeding 2200 and not exceeding 2500	614	735
		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.



(20)



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 -1A
Rajarhat, New Town, Kolkata - 700156
Phone: 033-71104143, Fax: 033-23244229, Website: www.coalindia.in
CIN: L23109WB1973GOI028844

PRICE NOTIFICATION NO - CIL: S&M: GM(F)/Pricing /2017/ 766 dated 31.08.2017

In partial supersession of Price notification no.

- (i) CIL: S&M:GM(F): Pricing:1907 dated 26th February, 2011,
- (ii) CIL: S&M:GM(F): Pricing: :2340 dated 13th November, 2013
- (iii) Corrigendum No. 2375 dated 15.11.2013 &
- (iv) CIL: S&M:GM(F): Pricing: :2784 dated 16th December, 2013.

the price elements at Sl. No. 1 to 6 and 12 stands revised and replaced with the following and shall be applicable with effect from 00:00 Hour of 01.09.2017.

1. Additional Rs.30.00 per tonne shall be charged on pithead price of Run of Mine coal for the supply of Slack Coal.
2. Additional Rs.270.00 per tonne shall be charged on pithead price of Run of Mine Coal for the supply of Steam Coal.
3. Where the top size is being limited to any maximum limit within the range of 200 mm – 250 mm through manual facilities or mechanical means, a charge at the rate of Rs.56.00 per tonne will be levied, in addition to the price applicable for Run of Mine coal.
4. Where the top size is being limited to 100 mm through manual facilities or mechanical means, a charge at the rate of Rs.87.00 per tonne will be levied, in addition to the price applicable for Run of Mine coal.
5. Where the top size is being limited to 50 mm through manual facilities or mechanical means, a charge at the rate of Rs.110.00 per tonne will be levied, in addition to the price applicable for Run of Mine coal.
6. Where coal is loaded, either into Indian Railways system or into the purchasers own system of transport, through high capacity loading system with a nominal capacity of 3500 tonnes per hour or more, additional charge of Rs. 29.00 per tonne shall be levied for such loading.
12. (a) For undertaking special sizing or beneficiation of coal, additional charges as may be negotiated between the purchaser and the producer may be realized over and above the pithead

Bayal

21



prices. However, in case of selective loading, wherever applicable, which is not covered under the purview of special sizing or beneficiation, the prices shall be governed by clause 12(b) as mentioned below:

(b) i. All selective loading irrespective of means of loading and modes of dispatch to be considered as loading of steam sized coal of +25mm. Therefore, in case of selective loading, wherever applicable, steam sizing charge, which is Rs. 270.00 per tonne, to be charged on ROM price on account of sizing.

ii. In addition to 12 (b) i above, beneficiation charge be levied for all selective loading. The beneficiation charge be the price difference as per the grade identified in the grade notification of the coal company for the steam and ROM respectively.

iii. Thus the selective loading charge from the ROM be the summation of steam sizing charge i.e. Rs. 270.00 per tonne and the difference of price arising out of the grades of steam and ROM.

This issues with the approval of competent authority.

Rayd

[Signature]
31/8/2017
(R. Bhushan)

General Manager
Marketing & Sales

MS



No. 28019/1/2009-CA-II (Pt.III)
Government of India
Ministry of Coal

Shastri Bhavan, New Delhi
dated: 16th May, 2012

Subject : Revision of royalty rates on coal and lignite.

The undersigned is directed to enclose herewith a notification No. 349 (E) dated 10th May, 2012 on the above subject for uploading in the Ministry's website. at the earliest

Action may be taken accordingly on URGENT basis.

16/5/12
(Alice Kujur)
Under Secretary

Encl : As above

To,

Director (Technical),
NIC Cell,
Ministry of Coal,
Shastri Bhavan,
New Delhi.





भारत का राजपत्र The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 204]
No. 204]

नई दिल्ली, बुध्मयतिवार, मई 10, 2012/वैशाख 20, 1934
NEW DELHI, THURSDAY, MAY 10, 2012/VAISAKHA 20, 1934

कोयला मंत्रालय अधिसूचना

नई दिल्ली, 10 मई, 2012

सा.क्रा.नि. 349(अ).—केन्द्रीय सरकार एतद्वारा खान और खनिज (विकास और विनियमन) अधिनियम, 1957 (1957 का 67) की धारा 9 की उप-धारा (3) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिनियम की द्वितीय अनुसूची में आगे निम्नलिखित संशोधन करती है, अर्थात् :-

उक्त अधिनियम की द्वितीय अनुसूची में, मदे 11 और उससे संबंधित प्रविष्टियों के लिए निम्नलिखित मदे और प्रविष्टियां रखी जाएंगी, अर्थात् :-

* 11. कोयला :

अ. पश्चिम बंगाल राज्य को छोड़कर सभी राज्यों, और संघ शासित प्रदेशों में उत्पादित कोयला।

(1) कोयले पर रॉयल्टी :

कोयले पर रॉयल्टी की दर करी, उपकरों तथा अन्य प्रभारों को छोड़कर बीजक में यथा वर्तमान कोयले के मूल्य पर यथामूल्य 14% (चौदह प्रतिशत) की दर से होगी ।

(2) लिग्नाइट पर रॉयल्टी :

लिग्नाइट पर रॉयल्टी की दर केन्द्रीय विद्युत विनियामक आयोग (सीईआरसी) द्वारा यथाअभिप्रेक्षित लिग्नाइट के अंतरण मूल्य पर यथामूल्य 6% (छः प्रतिशत) की दर से होगी ।



होगी और अन्य उपभोक्ताओं को बेचे गए लिग्नाइट के लिए रॉयल्टी, करें, उपकरणों और अन्य प्रभारों को छोड़कर बीजक में यथाप्रदर्शित लिग्नाइट के मूल्य पर यथामूल्य 6% (छ प्रतिशत) की दर से होगी।

(3) **कैप्टिव खानों से उत्पादित कोयला और लिग्नाइट पर रॉयल्टी :**

कैप्टिव खानों से उत्पादित कोयला और लिग्नाइट पर रॉयल्टी की गणना करने के लिए कोयला और लिग्नाइट के मूल्य से तात्पर्य उस कैप्टिव खान के निकटतम खानों के लिए कोयला अथवा लिग्नाइट के समान सकल कैलोरिक मूल्य (जीसीवी) के लिए कोल इंडिया लि०/सिगरेनी कोलियरीज कंपनी लि. / नैवदेवी लिग्नाइट कारपोरेशन द्वारा यथा अधिसूचित आरओएम(रन आफ माइन) कोयला और लिग्नाइट का मूल पिटहेड मूल्य होगा।

दशरत कि वाणिज्यिक उपयोग के लिए सरकारों वितरण मार्ग के अंतर्गत आवंटित कोयला और लिग्नाइट ब्लाकों से उत्पादित कोयला और लिग्नाइट के लिए, संबंधित यथामूल्य रॉयल्टी संबंधित राज्य सरकारों द्वारा अधिसूचित मूल्य पर लागू होगा।

(4) **उपकर उद्ग्रहण के विरुद्ध रॉयल्टी का समायोजन:**

पश्चिम बंगाल के अलावा जो राज्य कोयलाधारी भूमियों के लिए विशेष रूप से उपकर अथवा अन्य कर लगाते हैं उनके लिए अनुमेष रॉयल्टी का समायोजन स्थानीय उपकरणों अथवा ऐसे करों से किया जाएगा ताकि समग्र राजस्व प्राप्ति को सीमित किया जा सके।

ब. **पश्चिम बंगाल राज्य में उत्पादित कोयला :**

समूह	कोयले का प्रकार	कोयले पर रॉयल्टी प्रति टन रूप में
समूह - I	इस्पात श्रेणी - I	केवल पाच रुपए प्रति टन
	इस्पात श्रेणी - II	
	वाशरी-I	
	सीधी आपूर्ति	
समूह - II	वाशरी-II	केवल छह रुपए और पचास पैसे प्रति टन
	वाशरी-III	
	सेमी कोकिंग ग्रेड I	
	सेमी कोकिंग ग्रेड II	
	6701 एवं उससे अधिक जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	6401-6700 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	6101-6400 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
समूह - III	वाशरी-IV	केवल पाच रुपए और पचास पैसे प्रति टन
	5801-6100 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	

	5501-5800 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	5201-5500 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
समूह - IV	4901-5200 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	केवल चार स्क्व और तीस पैरे प्रति टन
	4601-4900 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	4301-4600 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
समूह - V	4001-4300 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	केवल दो स्क्व और पचास पैरे प्रति टन
	3701-4000 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	3401-3700 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	3101-3400 जीसीवी (कि.कैलो./कि.ग्रा.) वाला गैर-कोकिंग कोयला	
	3100 के बराबर अथवा उससे कम जीसीवी वाला गैर-कोकिंग	

स्पष्टीकरण :-

1. कोयला के श्रेणीकरण के प्रयोजन से, कोयले की प्रत्येक श्रेणी का विनिर्देशन कोलियरी नियन्त्रण नियमावली, 2004 के नियम 3 के अधीन यथा निर्धारित होगा।
2. यह अधिसूचना सरकारी राजपत्र में इसके प्रकाशन की तारीख से लागू होगी।*

[फा. सं. 28019/1/2009-सीए-II]

ए. के. भट्टा, संयुक्त सचिव

द्वितीय अनुसूची में पहली बार दिनांक 05 मई, 1987 के जीएसआर सं.458(ई) के माध्यम से संशोधन किया गया था और अंतिम संशोधन दिनांक 24 जनवरी, 2012 के जी.एस.आर.46(ई) के माध्यम से किया गया।



MINISTRY OF COAL

NOTIFICATION

New Delhi, the 10th May, 2012

G.S.R. 349(E).—In exercise of the powers conferred by sub-section (3) of section 9 of the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the Central Government hereby makes the following further amendment in the Second Schedule to the said Act, namely:—

In the Second Schedule to the said Act, for item 1) and the entries relating thereto, the following item and entries shall be substituted, namely:—

11. COAL :

- A. Coal produced in all the States and Union territories except the State of West Bengal.

(1) Royalty on Coal:

The rate of royalty on coal shall be @ 14% (Fourteen percent.) ad-valorem on price of coal, as reflected in the invoice, excluding taxes, levies and other charges.

(2) Royalty on Lignite:

The rate of royalty on lignite shall be @ 6% (Six percent.) ad-valorem on transfer price of lignite, as ratified by the Central Electricity Regulatory Commission (CERC) and for lignite sold to other consumers, the royalty shall be @ 6% (Six percent.) ad-valorem on the price of lignite as reflected in the invoice, excluding taxes, levies and other charges.

(3) Royalty on coal and lignite produced from captive mines:

For calculating royalty on coal and lignite produced from captive mines, the price of coal and lignite shall mean the basic pithead price of Run of Mine (ROM) coal and lignite, as notified by the Coal India Ltd./Singareni Collieries Company Ltd./Neyveli Lignite Corporation, for similar Gross Calorific Value (GCV) of coal or lignite for the mines, nearest to that captive mine;

Provided that for the coal and lignite produced from the coal and lignite blocks, allocated under the Government dispensation route for commercial use, the respective ad-valorem royalty shall be applicable on the price notified by the respective State Governments.

(4) Adjustment of royalty against levying of cess:

For the States other than West Bengal, for the levy of cess or other taxes specific to coal bearing lands, the royalty allowed shall be adjusted for the local cesses or such taxes, so as to limit the overall revenue yield.



B. Coal produced in the State of West Bengal:

Group	Quality of Coal	Royalty on coal in Rupees per tonne
Group-I	Steel Gr-I	Seven rupees only per tonne
	Steel Gr-II	
	Washery-I	
	Direct Feed	
Group-II	Washery-II	Six rupees and fifty paise only per tonne
	Washery-III	
	Semi Coking Gr-I	
	Semi Coking Gr-II	
	Non-Coking Coal having GCV (Kcal/Kg) range of 6700 and above	
	Non-Coking Coal having GCV (Kcal/Kg) range of 6401-6700	
	Non-Coking Coal having GCV (Kcal/Kg) range of 6101-6400	
Group-III	Washery-IV	Five rupees and fifty paise only per tonne
	Non-Coking Coal having GCV (Kcal/Kg) range of 5801-6100	
	Non-Coking Coal having GCV (Kcal/Kg) range of 5501-5800	
	Non-Coking Coal having GCV (Kcal/Kg) range of 5201-5500	
Group-IV	Non-Coking Coal having GCV (Kcal/Kg) range of 4901-5200	Four rupees and thirty paise only per tonne
	Non-Coking Coal having GCV (Kcal/Kg) range of 4601-4900	
	Non-Coking Coal having GCV (Kcal/Kg) range of 4301-4600	
Group-V	Non-Coking Coal having GCV (Kcal/Kg) range of 4001-4300	Two rupees and fifty paise only per tonne
	Non-Coking Coal having GCV (Kcal/Kg) range of 3701-4000	
	Non-Coking Coal having GCV (Kcal/Kg) range of 3401-3700	
	Non-Coking Coal having GCV (Kcal/Kg) range of 3101-3400	
	Non-Coking Coal having GCV = < 3100	

Explanation:

- For the purpose of grading of coal, the specification of each grade of the coal shall be as prescribed under rule 3 of the Colliery Control Rules, 2004.
- The Notification shall come into force on the date of its publication in the Official Gazette."

[F. No. 28019/1/2009-CA-II]

A. K. BHALLA, Jt. Secy.

The Second Schedule was first amended vide G.S.R. No. 458 (E) dated the 05th May, 1987 and last amended vide G.S.R. 46 (E), dated the 24th January, 2012.

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भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II — खण्ड 1

PART II — Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 13]

नई दिल्ली, शुक्रवार, मार्च 27, 2015/चैत्र 6, 1937 (शक)

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NEW DELHI, FRIDAY, MARCH 27, 2015/CHAITRA 6, 1937 (SAKA)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 27th March, 2015/Chaitra 6, 1937 (Saka)

The following Act of Parliament received the assent of the President on the 26th March, 2015, and is hereby published for general information:—

THE MINES AND MINERALS (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 2015

No. 10 OF 2015

[26th March, 2015.]

An Act further to amend the Mines and Minerals (Development and Regulation) Act, 1957.

BE it enacted by Parliament in the Sixty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Mines and Minerals (Development and Regulation) Amendment Act, 2015.

Short title and
commencement.

(2) It shall be deemed to have come into force on the 12th day of January, 2015.



Amendment
of section 3.

2. In the Mines and Minerals (Development and Regulation) Act, 1957 (hereinafter referred to as the principal Act), in section 3,—

(i) after clause (e), the following clause shall be inserted, namely:—

“(ea) “notified minerals” means any mineral specified in the Fourth Schedule;”;

(ii) after clause (g), the following clause shall be inserted, namely:—

“(ga) “prospecting licence-cum-mining lease” means a two stage concession granted for the purpose of undertaking prospecting operations followed by mining operations;”;

(iii) in clause (hb), the word “and”, occurring at the end, shall be omitted;

(iv) after clause (hb), the following clause shall be inserted, namely:—

“(hc) “Special Court” means a Court of Session designated as Special Court under sub-section (1) of section 30B; and”.

Amendment
of section 4.

3. In section 4 of the principal Act, in the second proviso to sub-section (1), for the words and figures “section 617 of the Companies Act, 1956”, the words, brackets and figures “clause (45) of section 2 of the Companies Act, 2013, and any such entity that may be notified for this purpose by the Central Government” shall be substituted.

Amendment
of section
4A.

4. In section 4A of the principal Act, in sub-section (4), for the provisos, the following provisos shall be substituted, namely:—

“Provided that the State Government may, on an application made by the holder of such lease before it lapses and on being satisfied that it will not be possible for the holder of the lease to undertake mining operations or to continue such operations for reasons beyond his control, make an order, within a period of three months from the date of receiving of such application, subject to such conditions as may be prescribed, to the effect that such lease shall not lapse:

Provided further that such lease shall lapse on failure to undertake mining operations or inability to continue the same before the end of a period of six months from the date of the order of the State Government:

Provided also that the State Government may, on an application made by the holder of a lease submitted within a period of six months from the date of its lapse and on being satisfied that such non-commencement or discontinuance was due to reasons beyond the control of the holder of the lease, revive the lease within a period of three months from the date of receiving the application from such prospective or retrospective date as it thinks fit but not earlier than the date of lapse of the lease:

Provided also that no lease shall be revived under the third proviso for more than twice during the entire period of the lease.”.

Amendment
of section 5.

5. In section 5 of the principal Act,—

(A) in sub-section (1),—

(i) in clause (a), for the words, brackets and figures “sub-section (1) of section 3 of the Companies Act, 1956”, the words, brackets and figures “clause (20) of section 2 of the Companies Act, 2013” shall be substituted;

(ii) for the proviso, the following proviso shall be substituted, namely:—

“Provided that in respect of any mineral specified in Part A and Part B of the First Schedule, no reconnaissance permit, prospecting licence or mining lease shall be granted except with the previous approval of the Central Government.”;

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(B) in sub-section (2).—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) there is evidence to show the existence of mineral contents in the area for which the application for a mining lease has been made in accordance with such parameters as may be prescribed for this purpose by the Central Government;”;

(ii) after clause (b), the following proviso shall be inserted, namely:—

“Provided that a mining lease may be granted upon the filing of a mining plan in accordance with a system established by the State Government for preparation, certification, and monitoring of such plan, with the approval of the Central Government.”.

6. In section 6 of the principal Act, in sub-section (1), in clause (b), for the proviso, the following proviso shall be substituted, namely:—

Amendment of section 6.

“Provided that if the Central Government is of the opinion that in the interest of the development of any mineral or industry, it is necessary so to do, it may, for reasons to be recorded in writing, increase the aforesaid area limits in respect of prospecting licence or mining lease, in so far as it pertains to any particular mineral, or to any specified category of deposits of such mineral, or to any particular mineral located in any particular area.”.

7. For section 8 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 8.

“8. (1) The provisions of this section shall apply to minerals specified in Part A of the First Schedule.

(2) The maximum period for which a mining lease may be granted shall not exceed thirty years:

Periods for which mining leases may be granted or renewed.

Provided that the minimum period for which any such mining lease may be granted shall not be less than twenty years.

(3) A mining lease may be renewed for a period not exceeding twenty years with the previous approval of the Central Government.”.

8. After section 8 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 8A.

“8A. (1) The provisions of this section shall apply to minerals other than those specified in Part A and Part B of the First Schedule.

(2) On and from the date of the commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, all mining leases shall be granted for the period of fifty years.

(3) All mining leases granted before the commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015 shall be deemed to have been granted for a period of fifty years.

(4) On the expiry of the lease period, the lease shall be put up for auction as per the procedure specified in this Act.

(5) Notwithstanding anything contained in sub-sections (2), (3) and sub-section (4), the period of lease granted before the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, where mineral is used for captive purpose, shall be extended and be deemed to have been extended up to a period ending on the 31st March, 2030 with effect from the date of expiry of the period of renewal last made or till the completion of renewal period, if any, or a period of

Period of grant of a mining lease for minerals other than coal, lignite and atomic minerals.

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fifty years from the date of grant of such lease, whichever is later, subject to the condition that all the terms and conditions of the lease have been complied with.

(6) Notwithstanding anything contained in sub-sections (2), (3) and sub-section (4), the period of lease granted before the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, where mineral is used for other than captive purpose, shall be extended and be deemed to have been extended up to a period ending on the 31st March, 2020 with effect from the date of expiry of the period of renewal last made or till the completion of renewal period, if any, or a period of fifty years from the date of grant of such lease, whichever is later, subject to the condition that all the terms and conditions of the lease have been complied with.

(7) Any holder of a lease granted, where mineral is used for captive purpose, shall have the right of first refusal at the time of auction held for such lease after the expiry of the lease period.

(8) Notwithstanding anything contained in this section, the period of mining leases, including existing mining leases, of Government companies or corporations shall be such as may be prescribed by the Central Government.

(9) The provisions of this section, notwithstanding anything contained therein, shall not apply to a mining lease granted before the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, for which renewal has been rejected, or which has been determined, or lapsed. ”.

Insertion of
new sections
9B and 9C.

District
Mineral
Foundation.

9. After section 9A of the principal Act, the following sections shall be inserted, namely:—

“9B. (1) In any district affected by mining related operations, the State Government shall, by notification, establish a trust, as a non-profit body, to be called the District Mineral Foundation.

(2) The object of the District Mineral Foundation shall be to work for the interest and benefit of persons, and areas affected by mining related operations in such manner as may be prescribed by the State Government.

(3) The composition and functions of the District Mineral Foundation shall be such as may be prescribed by the State Government.

(4) The State Government while making rules under sub-sections (2) and (3) shall be guided by the provisions contained in article 244 read with Fifth and Sixth Schedules to the Constitution relating to administration of the Scheduled Areas and Tribal Areas and the Provisions of the Panchayats (Extension to the Scheduled Areas) Act, 1996 and the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006.

40 of 1996.
2 of 2007.

(5) The holder of a mining lease or a prospecting licence-cum-mining lease granted on or after the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, shall, in addition to the royalty, pay to the District Mineral Foundation of the district in which the mining operations are carried on, an amount which is equivalent to such percentage of the royalty paid in terms of the Second Schedule, not exceeding one-third of such royalty, as may be prescribed by the Central Government.

(6) The holder of a mining lease granted before the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, shall, in addition to the royalty, pay to the District Mineral Foundation of the district in which the mining operations are carried on, an amount not exceeding the royalty paid in terms of the Second Schedule in such manner and subject to the categorisation of the mining leases and the amounts payable by the various categories of lease holders, as may be prescribed by the Central Government.

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9C. (1) The Central Government shall, by notification, establish a Trust, as a non-profit body, to be called the National Mineral Exploration Trust.

National
Mineral
Exploration
Trust.

(2) The object of the Trust shall be to use the funds accrued to the Trust for the purposes of regional and detailed exploration in such manner as may be prescribed by the Central Government.

(3) The composition and functions of the Trust shall be such as may be prescribed by the Central Government.

(4) The holder of a mining lease or a prospecting licence-cum-mining lease shall pay to the Trust, a sum equivalent to two per cent. of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government."

10. After section 10 of the principal Act, the following sections shall be inserted, namely:—

Insertion of
new sections
10A, 10B,
and 10C.

"10A. (1) All applications received prior to the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, shall become ineligible.

Rights of
existing
concession
holders and
applicants.

(2) Without prejudice to sub-section (1), the following shall remain eligible on and from the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015:—

(a) applications received under section 11A of this Act;

(b) where before the commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015 a reconnaissance permit or prospecting licence has been granted in respect of any land for any mineral, the permit holder or the licensee shall have a right for obtaining a prospecting licence followed by a mining lease, or a mining lease, as the case may be, in respect of that mineral in that land, if the State Government is satisfied that the permit holder or the licensee, as the case may be,—

(i) has undertaken reconnaissance operations or prospecting operations, as the case may be, to establish the existence of mineral contents in such land in accordance with such parameters as may be prescribed by the Central Government;

(ii) has not committed any breach of the terms and conditions of the reconnaissance permit or the prospecting licence;

(iii) has not become ineligible under the provisions of this Act; and

(iv) has not failed to apply for grant of prospecting licence or mining lease, as the case may be, within a period of three months after the expiry of reconnaissance permit or prospecting licence, as the case may be, or within such further period not exceeding six months as may be extended by the State Government;

(c) where the Central Government has communicated previous approval as required under sub-section (1) of section 5 for grant of a mining lease, or if a letter of intent (by whatever name called) has been issued by the State Government to grant a mining lease, before the commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, the mining lease shall be granted subject to fulfilment of the conditions of the previous approval or of the letter of intent within a period of two years from the date of commencement of the said Act;



Provided that in respect of any mineral specified in the First Schedule, no prospecting licence or mining lease shall be granted under clause (b) of this sub-section except with the previous approval of the Central Government.

Grant of mining lease in respect of notified minerals through auction.

10B. (1) The provisions of this section shall not be applicable to cases covered by section 10A or section 17A or to minerals specified in Part A or Part B of the First Schedule or to land in respect of which the minerals do not vest in the Government.

(2) Where there is inadequate evidence to show the existence of mineral contents of any notified mineral in respect of any area, a State Government may, after obtaining the previous approval of the Central Government, grant a prospecting licence-cum-mining lease for the said notified mineral in such area in accordance with the procedure laid down in section 11.

(3) In areas where the existence of mineral contents of any notified mineral is established in the manner prescribed by the Central Government, the State Government shall notify such areas for grant of mining leases for such notified mineral, the terms and conditions subject to which such mining leases shall be granted, and any other relevant conditions, in such manner as may be prescribed by the Central Government.

(4) For the purpose of granting a mining lease in respect of any notified mineral in such notified area, the State Government shall select, through auction by a method of competitive bidding, including e-auction, an applicant who fulfils the eligibility conditions as specified in this Act.

(5) The Central Government shall prescribe the terms and conditions, and procedure, subject to which the auction shall be conducted, including the bidding parameters for the selection, which may include a share in the production of the mineral, or any payment linked to the royalty payable, or any other relevant parameter, or any combination or modification of them.

(6) Without prejudice to the generality of sub-section (5), the Central Government shall, if it is of the opinion that it is necessary and expedient to do so, prescribe terms and conditions, procedure and bidding parameters in respect of categories of minerals, size and area of mineral deposits and a State or States, subject to which the auction shall be conducted:

Provided that the terms and conditions may include the reservation of any particular mine or mines for a particular end-use and subject to such condition which allow only such eligible end users to participate in the auction.

(7) The State Government shall grant a mining lease to an applicant selected in accordance with the procedure laid down in this section in respect of such notified mineral in any notified area.

Grant of non-exclusive reconnaissance permits.

10C. (1) Non-exclusive reconnaissance permits may be granted in respect of any notified mineral or non-notified mineral or a group of specified minerals, other than minerals specified in Part A or Part B of the First Schedule, subject to such terms and conditions as may be prescribed by the Central Government.

(2) The holder of such non-exclusive reconnaissance permit shall not be entitled to make any claim for the grant of any prospecting licence-cum-mining lease or a mining lease.”.

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11. For section 11 of the principal Act, the following section shall be substituted, namely:—

"11. (1) The provisions of this section shall not be applicable to cases covered by section 10A or section 17A or to minerals specified in Part A or Part B of the First Schedule or to land in respect of which minerals do not vest in the Government.

(2) In areas where there is evidence to show the existence of mineral contents as required by clause (a) of sub-section (2) of section 5, the State Government shall grant a mining lease for minerals other than notified minerals following the procedure laid down in section 10B.

(3) In areas where there is inadequate evidence to show the existence of mineral contents as required under clause (a) of sub-section (2) of section 5, the State Government shall grant a prospecting licence-cum-mining lease for minerals other than notified minerals in accordance with the procedure laid down in this section.

(4) The State Government shall notify the areas in which prospecting licence-cum-mining leases shall be granted for any minerals other than notified minerals, the terms and conditions subject to which such prospecting licence-cum-mining leases shall be granted, and any other relevant conditions, in such manner as may be prescribed by the Central Government.

(5) For the purpose of granting prospecting licence-cum-mining leases, the State Government shall select, through auction by method of competitive bidding, including e-auction, an applicant who fulfils the eligibility conditions as specified in this Act.

(6) The Central Government shall prescribe the terms and conditions, and procedure, subject to which the auction shall be conducted, including the bidding parameters for the selection, which may include a share in the production of the mineral, or any payment linked to the royalty payable, or any other relevant parameter, or any combination or modification of them.

(7) Without prejudice to the generality of sub-section (6), the Central Government shall, if it is of the opinion that it is necessary and expedient to do so, prescribe terms and conditions, procedure and bidding parameters in respect of categories of minerals, size and area of mineral deposits and a State or States, subject to which the auction shall be conducted.

(8) The State Government shall grant a prospecting licence-cum-mining lease to an applicant selected in accordance with the procedure laid down in this section.

(9) The holder of a prospecting licence-cum-mining lease shall be required to complete, within the period laid down in section 7, the prospecting operations satisfactorily as specified in the notice inviting applications.

(10) A holder of a prospecting licence-cum-mining lease, who completes the prospecting operation as laid down in sub-section (9) and establishes the existence of mineral contents in the area in conformity with such parameters as may be prescribed for this purpose by the Central Government, shall be required to apply for a mining lease for such area and shall have the right to get the mining lease and thereafter undertake mining operations in accordance with the provisions of this Act."

12. After section 11A of the principal Act, the following sections shall be inserted, namely:—

"11B. The Central Government may, by notification in the Official Gazette, make rules for regulating the grant of mining leases or other mineral concessions in respect of minerals specified in Part B of the First Schedule and for purposes connected therewith, and the State Government shall grant a reconnaissance permit, prospecting licence or mining lease in respect of any such mineral in accordance with such rules.

Substitution of new section for section 11.

Grant of prospecting licence-cum-mining lease through auction in respect of minerals other than notified minerals.

Insertion of new sections 11B and 11C.

Power of Central Government to make rules for regulating atomic minerals specified under Part B of First Schedule.



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Power of
Central
Government
to amend
First Schedule
and Fourth
Schedule.

11C. The Central Government may, by notification in the Official Gazette, amend the First Schedule and the Fourth Schedule so as to add or delete any mineral as may be specified in the notification.”.

Insertion of
new section
12A.

13. After section 12 of the principal Act, the following section shall be inserted, namely:—

Transfer of
mineral
concessions.

“12A. (1) The provisions of this section shall not apply to minerals specified in Part A or Part B of the First Schedule.

(2) A holder of a mining lease or a prospecting licence-cum-mining lease granted in accordance with the procedure laid down in section 10B or section 11 may, with the previous approval of the State Government, transfer his mining lease or prospecting licence-cum-mining lease, as the case may be, in such manner as may be prescribed by the Central Government, to any person eligible to hold such mining lease or prospecting licence-cum-mining lease in accordance with the provisions of this Act and the rules made thereunder.

(3) If the State Government does not convey its previous approval for transfer of such mining lease or prospecting licence-cum-mining lease, as the case may be, within a period of ninety days from the date of receiving such notice, it shall be construed that the State Government has no objection to such transfer:

Provided that the holder of the original mining lease or prospecting licence-cum-mining lease shall intimate to the State Government the consideration payable by the successor-in-interest for the transfer, including the consideration in respect of the prospecting operations already undertaken and the reports and data generated during the operations.

(4) No such transfer of a mining lease or prospecting licence-cum-mining lease, referred to in sub-section (2), shall take place if the State Government, within the notice period and for reasons to be communicated in writing, disapproves the transfer on the ground that the transferee is not eligible as per the provisions of this Act:

Provided that no such transfer of a mining lease or of a prospecting licence-cum-mining lease, shall be made in contravention of any condition subject to which the mining lease or the prospecting licence-cum-mining lease was granted.

(5) All transfers effected under this section shall be subject to the condition that the transferee has accepted all the conditions and liabilities under any law for the time being in force which the transferor was subject to in respect of such a mining lease or prospecting licence-cum-mining lease, as the case may be.

(6) The transfer of mineral concessions shall be allowed only for concessions which are granted through auction.”.

Amendment of
section 13.

14. In section 13 of the principal Act, in sub-section (2),—

(i) after clause (j), the following clause shall be inserted, namely:—

“(jj) parameters of existence of mineral contents under clause (a) of sub-section (2) of section 5;”;

(ii) in clause (qq), the word “and” occurring at the end shall be omitted;

(iii) after clause (qq), the following clauses shall be inserted, namely:—

“(qqa) the amount of payment to be made to the District Mineral Foundation under sub-sections (5) and (6) of section 9B;



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(*qqb*) the manner of usage of funds accrued to the National Mineral Exploration Trust under sub-section (2) of section 9C;

(*qqc*) the composition and functions of the National Mineral Exploration Trust under sub-section (3) of section 9C;

(*qqd*) the manner of payment of amount to the National Mineral Exploration Trust under sub-section (4) of section 9C;

(*qqe*) the terms and conditions subject to which mining leases shall be granted under sub-section (3) of section 10B;

(*qqf*) the terms and conditions, and procedure, subject to which the auction shall be conducted including the bidding parameters for the selection under sub-section (5) of section 10B;

(*qqg*) the time limits for various stages in processing applications for grant of mining lease or prospecting licence-cum-mining lease under sections 10B, 11, 11A, 11B, and section 17A, and their renewals;

(*qqh*) the terms and conditions for grant of non-exclusive reconnaissance permits under sub-section (1) of section 10C;

(*qqi*) the terms and conditions for grant of prospecting licence-cum-mining leases under sub-section (4) of section 11;

(*qqj*) the terms and conditions, and procedure, including the bidding parameters for the selection under sub-section (6) of section 11;

(*qqk*) the amount to be payable by a Government company or corporation, or a joint venture for grant of mining lease under sub-section (2C) of section 17A; and”.

15. In section 15 of the principal Act, after sub-section (3), the following sub-section shall be inserted, namely:—

Amendment
of section 15.

“(4) Without prejudice to sub-sections (1), (2) and sub-section (3), the State Government may, by notification, make rules for regulating the provisions of this Act for the following, namely:—

(a) the manner in which the District Mineral Foundation shall work for the interest and benefit of persons and areas affected by mining under sub-section (2) of section 9B;

(b) the composition and functions of the District Mineral Foundation under sub-section (3) of section 9B; and

(c) the amount of payment to be made to the District Mineral Foundation by concession holders of minor minerals under section 15A.”.

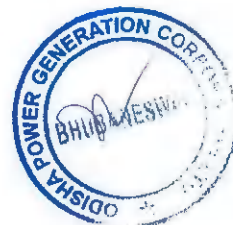
16. After section 15 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
15A.

“15A. The State Government may prescribe the payment by all holders of concessions related to minor minerals of amounts to the District Mineral Foundation of the district in which the mining operations are carried on.”.

Power of
State
Government
to collect
funds for
District
Mineral
Foundation in
case of minor
minerals.

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Amendment
of section
17A.

17. In section 17A of the principal Act, after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) Where in exercise of the powers conferred by sub-section (1A) or sub-section (2), the Central Government or the State Government, as the case may be, reserves any area for undertaking prospecting or mining operations, the State Government shall grant prospecting licence or mining lease, as the case may be, in respect of such area to such Government company or corporation:

Provided that in respect of any mineral specified in Part A and Part B of the First Schedule, the State Government shall grant the prospecting licence or mining lease, as the case may be, only after obtaining the previous approval of the Central Government.

(2B) Where the Government company or corporation is desirous of carrying out the prospecting operations or mining operations in a joint venture with other persons, the joint venture partner shall be selected through a competitive process, and such Government company or corporation shall hold more than seventy-four per cent. of the paid up share capital in such joint venture.

(2C) A mining lease granted to a Government company or corporation, or a joint venture, referred to in sub-sections (2A) and (2B), shall be granted on payment of such amount as may be prescribed by the Central Government.”.

Insertion of
new section
20A.

18. After section 20 of the principal Act, the following section shall be inserted, namely:—

Power of
Central
Government
to issue
directions.

“20A. (1) Notwithstanding anything contained in this Act, the Central Government may issue such directions to the State Governments, as may be required for the conservation of mineral resources, or on any policy matter in the national interest, and for the scientific and sustainable development and exploitation of mineral resources.

(2) In particular, and without prejudice to the generality of the foregoing powers, the Central Government may also issue directions in respect of the following matters, namely:—

(i) improvement in procedure for grant of mineral concessions and to ensure co-ordination among agencies entrusted with according statutory clearances;

(ii) maintenance of internet-based databases including development and operation of a mining tenement system;

(iii) implementation and evaluation of sustainable development frameworks;

(iv) reduction in waste generation and related waste management practices and promotion of recycling of materials;

(v) minimising and mitigating adverse environmental impacts particularly in respect of ground water, air, ambient noise and land;

(vi) ensuring minimal ecological disturbance, in terms of bio-diversity, flora, fauna and habitat;

(vii) promoting restoration and reclamation activities so as to make optimal use of mined out land for the benefit of the local communities; and

(viii) such other matters as may be necessary for the purposes of implementation of this Act.”.

Amendment
of section 21.

19. In section 21 of the principal Act, for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

“(1) Whoever contravenes the provisions of sub-section (1) or sub-section (1A) of section 4 shall be punishable with imprisonment for a term which may extend to five years and with fine which may extend to five lakh rupees per hectare of the area.

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(2) Any rule made under any provision of this Act may provide that any contravention thereof shall be punishable with imprisonment for a term which may extend to two years or with fine which may extend to five lakh rupees, or with both, and in the case of a continuing contravention, with additional fine which may extend to fifty thousand rupees for every day during which such contravention continues after conviction for the first such contravention.”

20. For section 30 of the principal Act, the following section shall be substituted, namely:—

Substitution
of new
section for
section 30.

“30. The Central Government may, of its own motion or on an application made within the prescribed time by an aggrieved party, —

Power of
revision by
Central
Government.

(a) revise any order made by a State Government or other authority in exercise of the powers conferred on it by or under this Act with respect to any mineral other than a minor mineral; or

(b) where no such order has been made by the State Government or other authority in exercise of the powers conferred on it by or under this Act with respect to any mineral other than a minor mineral within the time prescribed therefor, pass such order as it may think fit and appropriate in the circumstances:

Provided that in cases covered by clause (b) the Central Government shall, before passing any order under this clause, give an opportunity of being heard or to represent in the matter.”

21. After section 30A of the principal Act, the following sections shall be inserted, namely:—

Insertion of
new sections
30B and 30C.

“30B. (1) The State Government may, for the purposes of providing speedy trial of offences for contravention of the provisions of sub-section (1) or sub-section (1A) of section 4, constitute, by notification, as many Special Courts as may be necessary for such area or areas, as may be specified in the notification.

Constitution
of Special
Courts.

(2) A Special Court shall consist of a Judge who shall be appointed by the State Government with the concurrence of the High Court.

(3) A person shall not be qualified for appointment as a judge of a Special Court unless he is or has been a District and Sessions Judge.

(4) Any person aggrieved by the order of the Special Court may prefer an appeal to the High Court within a period of sixty days from the date of such order.

30C. Save as otherwise provided in this Act, the Code of Criminal Procedure, 1973, shall apply to the proceedings before the Special Court and for the purpose of the provisions of this Act, the Special Court shall be deemed to be a Court of Session and shall have all powers of a Court of Session and the person conducting a prosecution before the Special Court shall be deemed to be a public prosecutor.”

Special Courts
to have
powers of
Court of
Session.

22. In the principal Act, in the First Schedule, for the figures and brackets “8(2)”, the figures, brackets, letters and word “8(1), 8A(1), 10A, 10B(1), 10C(1), 11(1), 11B, 11C, 12A(1), and 17A(2A)” shall be substituted.

Amendment
of First
Schedule.

23. In the principal Act, after the Third Schedule, the following Schedule shall be inserted, namely:—

Insertion of a
new Schedule.

2 of 1974.

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“THE FOURTH SCHEDULE

[See clause (ea) of section 3]

Notified Minerals

1. Bauxite.
2. Iron ore.
3. Limestone.
4. Manganese ore.”

Power to
remove
difficulties.

24. (1) If any difficulty arises in giving effect to the provisions of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of the said Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of a period of two years from the commencement of the said Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

Repeal and
savings.

25. (1) The Mines and Minerals (Development and Regulation) Amendment Ordinance, 2015, is hereby repealed.

Ord. 3 of
2015.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act, as amended by this Act.

DR. SANJAY SINGH,
Secretary to the Govt. of India.



भारत का राजपत्र
The Gazette of India

असाधारण
EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं. 645]	नई दिल्ली, मंगलवार, अक्टूबर 20, 2015/आश्विन 28, 1937
No. 645]	NEW DELHI, TUESDAY, OCTOBER 20, 2015/ASVINA 28, 1937

कोयला मंत्रालय

अधिसूचना

नई दिल्ली, 20 अक्टूबर, 2015

सा.का.नि. 792(अ).—केन्द्रीय सरकार, खान और खनिज (विकास और विनियमन) अधिनियम, 1957 (1957 का 67) की धारा 9 (ख) की उप-धारा (5) और (6) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, खनन पट्टा अथवा पूर्वेक्षण अनुज्ञप्ति-सह-खनन पट्टा धारक द्वारा, स्वामिस्व के अतिरिक्त, उस जिले, जिसमें खनन संक्रियाएं की जाती हैं, में संबंधित राज्य सरकार द्वारा अधिसूचना द्वारा स्थापित जिला खनिज संस्थान में संदाय किए जाने वाली रकम विनिर्दिष्ट करने वाले निम्नलिखित नियम बनाती है, अर्थात् :-

1. **संक्षिप्त नाम और आरंभ.**—(1) इन नियमों का संक्षिप्त नाम खान तथा खनिज (जिला खनिज संस्थान में अभिदाय) नियम, 2015 है।

(2) ये नियम राजपत्र में अपने प्रकाशन की तारीख को प्रवृत्त हुए माने जाएंगे।

2. **जिला खनिज संस्थान को अभिदाय की जाने वाली रकम.**—प्रत्येक खनन पट्टा अथवा पूर्वेक्षण अनुज्ञप्ति-सह-खनन पट्टा का धारक, स्वामिस्व के अतिरिक्त, उस जिले, जिसमें खनन संक्रियाएं की जाती हैं, के जिला खनिज संस्थान में निम्नलिखित दर पर रकम का संदाय करेगा—

(क) 12 जनवरी, 2015 को अथवा उसके पश्चात् प्रदान किया गया, यथास्थिति, खनन पट्टा अथवा पूर्वेक्षण अनुज्ञप्ति-सह-खनन पट्टा के संबंध में खान और खनिज (विकास और विनियमन) अधिनियम, 1957 (1957 का 67) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की दूसरी अनुसूची के संबंध में संदाय किए गए स्वामिस्व का दस प्रतिशत; और

- (ख) 12 जनवरी, 2015 से पहले प्रदान किए गए खनन पट्टों के संबंध में उक्त अधिनियम की दूसरी अनुसूची के संबंध में संदाय किए गए स्वामित्व का तीस प्रतिशत। द्वितीय अनुसूची के अनुसार अदा की जाने वाली रॉयल्टी का तीस प्रतिशत।

3. **किये जाने वाले अभिदाय की तारीख.**—नियम 2 में निर्धारित दर पर संगणित राशि का भुगतान जिला खनिज संस्थान की स्थापना के संबंध में राज्य सरकार द्वारा उक्त अधिनियम की धारा 9 (ख) (1) के अधीन जारी अधिसूचना की तारीख से अथवा इन नियमों के प्रवर्तन की तारीख से, इनमें से जो भी बाद में हो किया जाएगा।

[फा. सं. 11033/3/2015-सीए. II]

आर. पी. गुप्ता, संयुक्त सचिव

टिप्पणी : प्रधान नियम भारत के राजपत्र, असाधारण, के भाग- II- खंड – III, उप खंड (1) में दिनांक 17.09.2015 की अधिसूचना संख्या सा.का.नि. 715(अ) द्वारा प्रकाशित किया गया था।

MINISTRY OF COAL

NOTIFICATION

New Delhi, the 20th October, 2015

G.S.R. 792(E).—In exercise of the powers conferred by sub-sections (5) and (6) of Section 9B of the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the Central Government hereby makes the following rules in r/o of coal and lignite and sand for stowing specifying the amount to be paid by holder of a mining lease or a prospecting licence-cum-mining lease, in addition to the royalty, to the District Mineral Foundation of the district established by the concerned State Government by notification, in which the mining operation are carried on, namely:—

1. Short title and commencement.—(1) These rules may be called as the Mines and Minerals (Contribution to District Mineral Foundation) Rules, 2015.

(2) These rules shall be deemed to have come into force on the date of their publication in the official Gazette.

2. Amount of contribution to be made to District Mineral Foundation.—Every holder of a mining lease or a prospecting licence-cum-mining lease in respect of coal and lignite and sand for stowing shall, in addition to the royalty, pay to the District Mineral Foundation of the district in which the mining operation are carried on, an amount at the rate of:—

- ten per cent of the royalty paid in term of the second schedule to the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957) (herein referred to as the said Act) in respect of mining lease or, as the case may be, prospecting licence-cum-mining lease granted on or after 12th January, 2015; and
- thirty per cent of the royalty paid in term of the Second Schedule to the said Act in respect of mining lease granted before 12th January, 2015.

3. Date from which contribution to be made.—The amount calculated at the rate prescribed in rule 2 shall be paid from the date of notification issued under Section 9 B (1) of the Act by the State Government establishing District Mineral Foundation or the date of coming into force of these rules, whichever is later.

[F. No. 11033/3/2015-CA-II]

R. P. GUPTA, Jt. Secy.

Note :- The Principal rule was published in Gazette of India, Extraordinary, Part-II- Section 3, sub-section (i) vide notification number G.S.R. 715(E) dated 17.09.2015.

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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-Comm.)
- Chief Manager (M&S-Rail Opn.)
- Sr. Manager (M&S-Rd Sale)
- Manager Finance (SA)

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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
मार्ग 2

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-Opn)
- Chief Manager Finance (SA)
- Manager (M&S-Rd Sale)
- Dy. Manager Finance (SA)

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

COAL BHAWAN

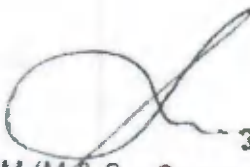
Marketing & Sales & Division
Ground Floor, Premises No. 04 MAR, Plot No. AF-III, Action Area - IA
Rajarhat, New Town, Kolkata - 700156
Phone: 033-23246617, Fax: 033-23244229, Website: www.coalindia.in
CIN: L23109WB1973GOIO28844

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




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[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.1/2017-Compensation Cess (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of cess as specified in column (4) of the Schedule appended to this notification, that shall be levied on the intra-State supplies or inter-State supplies of such goods, the description of which is specified in the corresponding entry in column (3) and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

Schedule

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
1.	2106 90 20	Pan-masala	60%
2.	2202 10 10	Aerated waters	12%
3.	2202 10 20	Lemonade	12%
4.	2202 10 90	Others	12%
5.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name	71%
6.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name	65%
7.	2401 30 00	Tobacco refuse, bearing a brand name	61%
8.	2402 10 10	Cigar and cheroots	21% or Rs. 4170 per thousand, whichever is higher
9.	2402 10 20	Cigarillos	21% or Rs. 4170 per thousand, whichever is higher
10.	2402 20 10	Cigarettes containing tobacco other than filter cigarettes, of length not exceeding 65 millimetres	5% + Rs.1591 per thousand
11.	2402 20 20	Cigarettes containing tobacco other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	5% + Rs.2876 per thousand
12.	2402 20 30	Filter cigarettes of length (including the length of the	5% + Rs.1591 per thousand

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
		filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	per thousand
13.	2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres	5% + Rs.2126 per thousand
14.	2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	5% + Rs.2876 per thousand
15.	2402 20 90	Other cigarettes containing tobacco	5% + Rs.4170 per thousand
16.	2402 90 10	Cigarettes of tobacco substitutes	Rs.4006 per thousand
17.	2402 90 20	Cigarillos of tobacco substitutes	12.5% or Rs. 4,006 per thousand whichever is higher
18.	2402 90 90	Other	12.5% or Rs. 4,006 per thousand whichever is higher
19.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name	72%
20.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name	17%
21.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.	11%
22.	2403 19 10	Smoking mixtures for pipes and cigarettes	290%
23.	2403 19 90	Other smoking tobacco bearing a brand name	49%
24.	2403 19 90	Other smoking tobacco not bearing a brand name	11%
25.	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing a brand name	72%
26.	2403 99 10	Chewing tobacco (without lime tube)	160%
27.	2403 99 10	Chewing tobacco (with lime tube)	142%
28.	2403 99 10	Filter khaini	160%
29.	2403 99 20	Preparations containing chewing tobacco	72%
30.	2403 99 30	Jarda scented tobacco	160%
31.	2403 99 40	Snuff	72%
32.	2403 99 50	Preparations containing snuff	72%
33.	2403 99 60	Tobacco extracts and essence bearing a brand name	72%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
34.	2403 99 60	Tobacco extracts and essence not bearing a brand name	65%
35.	2403 99 70	Cut tobacco	20%
36.	2403 99 90	Pan masala containing tobacco 'Gutkha'	204%
37.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name	96%
38.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name	89%
39.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Rs.400 per tonne
40.	2702	Lignite, whether or not agglomerated, excluding jet	Rs.400 per tonne
41.	2703	Peat (including peat litter), whether or not agglomerated	Rs.400 per tonne
42.	8702 10	Motor vehicles for the transport of ten or more persons, including the driver	15%
43.	8703	Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles	NIL
44.	8703 10 10, 8703 80	Electrically operated vehicles, including three wheeled electric motor vehicles.	NIL
45.	8703	Three wheeled vehicles	NIL
46.	8703	Cars for physically handicapped persons, subject to the following conditions: a) an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods are capable of being used by the physically handicapped persons; and b) the buyer of the car gives an affidavit that he shall not dispose of the car for a period of five years after its purchase.	NIL
47.	8703 40, 8703 50,	Following Vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion; a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles b) Three wheeled vehicles c) Motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined	NIL



S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	Rate of goods and services tax compensation cess
(1)	(2)	(3)	(4)
		as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	
48.	8703 60, 8703 70	Following Vehicles, with both compression -ignition internal combustion piston engine [diesel-or semi diesel) and electric motor as motors for propulsion; a) Motor vehicles cleared as ambulances duly fitted with all the fitments, furniture and accessories necessary for an ambulance from the factory manufacturing such motor vehicles b) Three wheeled vehicles c) Motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL
49.	8703	Hydrogen vehicles based on fuel cell tech and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	NIL
50.	8703 21 or 8703 22	Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity not exceeding 1200cc and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	1%
51.	8703 31	Diesel driven motor vehicles of engine capacity not exceeding 1500 cc and of length not exceeding 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	3%
52.	8703	All goods other than those mentioned at S. Nos. 43 to 51 above	15%
53.	8711	Motorcycles of engine capacity exceeding 350 cc.	3%
54.	8802	Other aircraft (for example, helicopters, aeroplanes), for personal use.	3%
55.	8903	Yacht and other vessels for pleasure or sports	3%
56.	Any chapter	All goods other than those mentioned at S. Nos. 1 to 55 above	Nil

Explanation. –

(1) In this Schedule, “tariff item”, “heading”, “sub-heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

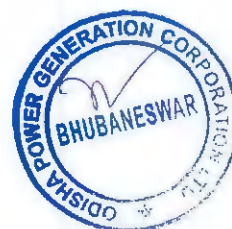
(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

(3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/117/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India



Annexure -3

Copies of OPGC's Income Tax assessment orders issued
by the Income Tax Department from AY 2020-21 till AY
2022-23





GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



To, ODISHA POWER GENERATION CORPORATION LIMITED 7TH FLOOR FORTUNE TOWERS, CHANDRASEKHARPUR CHANDRASEKHARPUR BHUBANESWAR 751023, Orissa India	
---	--

PAN: AAACO4759R	Date: 19/09/2022	Status: COMPANY	DIN & Notice No: ITBA/AST/S/156/2022- 23/1045684079(1)
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Subject: Notice of demand under section 156 of the Income-Tax Act, 1961

1. This is to give you notice that for the assessment year **2020-21** a sum of **Rs. 0**, details of which are given on the reverse, has been determined to be payable by you.
2. The amount should be paid to the Manager, authorised bank/State Bank of India within 30 days of the service of this notice. A challan is enclosed for the purpose of Payment.
3. If you do not pay the amount within the period specified above, you shall be liable to pay simple interest at one per cent for every month or part of a month from the date commencing after the end of the period aforesaid in accordance with section 220(2).
4. If you do not pay the amount of the tax within the period specified above, penalty (which may be as much as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221.
5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 227, 229 and 232 of the Income-tax Act, 1961.
6. If you intend to appeal against the assessment, you may present an appeal under Part A of Chapter XX of the Income-tax Act, 1961, to the **NATIONAL FACELESS APPEAL CENTRE (NFAC)** within thirty days of the receipt of this notice, in Form No. 35, duly stamped and verified as laid down in that form.

Yours faithfully,

Assessment Unit
Income Tax Department



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

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Digitally signed by
ASSESSMENT UNIT, INCOME
TAX DEPARTMENT
Date: 20-09-2022 04:34:39 IST



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

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<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>

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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/-.

(57)



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/-

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(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.

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Assessment Unit
Income Tax Department

Copy to:

Assessee

Assessment Unit
Income Tax Department



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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

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	(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

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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.

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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
Income Tax Department



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धारा 143(1) के तहत सूचना



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

नाम : ओडिशा पावर जनरेशन कॉर्पोरेशन लिमिटेड

स्थायी खाता संख्या : AAACO4759R

निर्धारण वर्ष

2021-22

पत्र की संख्या

344600890140322

पत्र संदर्भ संख्या

CPC/2122/A6/243692573

ध्यान दें:

- कृपया दिनांकित आधिकारिक पत्र को ईमेल ID gyanendra.mishra@opgc.co.in पर देखें। क्योंकि कोई प्रतिक्रिया नहीं दी गई है/प्रतिक्रिया(एं) स्वीकार नहीं की गई है, धारा 143(1) (a) के प्रावधानों के तहत नीचे उल्लेखित समायोजन, कुल आय के बराबर होगी।

धारा 143(1)(a) के तहत समायोजन

लेखा परीक्षा रिपोर्ट में दर्शाए गए परंतु धारा 143 (1)(a)(iv) के तहत विवरणी में कुल आय की गणना करने में शामिल व्यय की अस्वीकृति

क्रम संख्या	विवरण	आयकर विवरणी में राशि	प्रपत्र अनुलग्नक 3 में उल्लिखित राशि	कुल आय का प्रस्तावित समायोजन
1	There is inconsistency in the amount of profit chargeable to tax under section 41 specified in return & in audit report	0	50,97,783	50,97,783



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Director of Power & Energy, Odisha
Bhubaneswar

Page

Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAACD4759R

AY : 2021-22

Ack. No. : 344600890140322

DIN : CPC/2122/A6/243692573

Sl.No.	Particulars	Reporting Heads	Amount in ₹	
			As provided by Taxpayer	As Computed u/s 143(1)
01	HEADS OF INCOME	Income under the head house property	0	0
02		Income under the head profit and gains from business or profession	0	0
03		Income under the head capital gains	0	0
04		Income under the head other sources	0	0
05		Intra head adjustments	0	0
06		Total (after intra head adjustments) [6=(1+2+3+4-5)]	0	0
07		Losses of current year set off against 6	0	0
08		Balance after set off current year losses [8=(6 - 7)]	0	0
09		Brought forward losses set off against 8	0	0
10		Gross total income [10=(8-9)]	0	0
11	SPECIAL INCOME	(i) Income chargeable to tax at special rate u/s 115BBE	0	0
		(ii) Income chargeable to tax at special rate other than section 115BBE	0	0
12	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		Deduction u/s 10AA	0	0
14		Total income [14={10-12(c)-13}]	0	0
15		Income chargeable to tax at special rates	0	0
16		Income chargeable to tax at normal rates (14-15)	0	0
17		Net agricultural income	0	0
18		Loss of current year to be carried forward	9,79,35,41,221	9,79,35,41,221
19		Deemed total income u/s 115JB	0	0
20	TAX DETAILS U/S 115JB	Tax payable on deemed total income u/s 115JB	0	0
21		Surcharge on above 20	0	0
22		Health and Education Cess @ 4%, on (20+21) above	0	0
23		TOTAL TAX PAYABLE u/s 115JB [23=(20+21+22)]	0	0
24	TAX PAYABLE ON TOTAL INCOME	Tax at normal rates on 16 of above	0	0
25		(i) Tax on section 115BBE	0	0
		(ii) Tax on special Income other than section 115BBE	0	0
26		Tax Payable on Total Income [26=(24+25(i)+25(ii))]	0	0
27		Surcharge on above 26		
		(i) 25% of Tax on deemed income chargeable u/s 115BBE	0	0
		(ii) On [(sl no. 26) - (tax on deemed income chargeable u/s 115bbe)] (applicable if 14 exceeds 1 crore)	0	0
		(iii) Total (i + ii)	0	0
28		Health and education cess @4% on (26+27(iii))	0	0
29		Gross Tax Liability [29=(26+27(iii)+28)]	0	0
30		Gross tax payable (higher of 23 or 29)	0	0
31		Credit u/s 115JAA of tax paid in earlier years (if 29 is more than 23)	0	0

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Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAAC04759R

AY : 2021-22

Ack. No. : 344600890140322

DIN : CPC/2122/A6/243692573

Sl.No.	Particulars	Reporting Heads	Amount in ₹	
			As provided by Taxpayer	As Computed u/s 143(1)
32		Tax payable after credit u/s 115JAA [(30-31)]	0	0
33	TAX RELIEF	u/s 90/90A	0	0
34		u/s 91	0	0
35		Total [35=(33+34)]	0	0
36	INCOME TAX LIABILITY	Net tax liability [36=(32-35)]	0	0
37	INTEREST AND FEE PAYABLE	(a) Interest u/s 234A	0	0
		(b) Interest u/s 234B	0	0
		(c) Interest u/s 234C	0	0
		(d) Fee u/s 234F	0	0
		(e) Total Interest and fee payable [37e=(37(a)+37(b)+37(c)+37(d))]	0	0
38		Aggregate liability [38=(36+37e)]	0	0
39	PRE-PAID TAXES	(a) Advance tax	0	0
		(b) TDS	55,18,187	55,18,187
		(c) TCS	2,64,111	2,64,111
		(d) Self assessment tax	0	0
		(e) Total Taxes Paid [39e=(39(a)+39(b)+39(c)+39(d))]	57,82,298	57,82,298
40	REFUND	Refund amount [40=(39e-38)]	57,82,300	57,82,298
41		Delay attributable to Taxpayer (in months)	N/A	0
42		Interest u/s 244A on refund (on item 40 above after considering item 41)	N/A	4,33,665
43		TDS deducted on interest paid u/s 244A (on item 42 above) - for NON-RESIDENT only	N/A	
44		Total income tax refund [44=(40+42-43)]	N/A	62,15,963
45	Less: Amount of refund adjusted against demand(s) of earlier AY(s) and interest payable under section 220(2) after following due process under section 245.			0
46	Net Amount Refundable [46=(44-45)]			62,15,960



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Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAAC04759R

AY : 2021-22

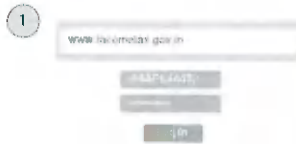
Ack. No. : 344600890140322

DIN : CPC/2122/A6/243692573

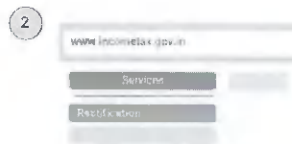
Notes:

1. Interest u/s 244A of the Income Tax Act, 1961 is computed up to the date of issue of the refund.
2. The refund determined in this intimation, along with interest u/s 244A is subject to adjustment of arrear demand, if any, u/s 245.
3. The Refund is issued by the State Bank of India (Refund Banker) on behalf of the Income Tax Department. The details of the status of the Refund can be obtained from website (www.tin-nsdl.com) under "Status of Tax Refunds". In case of any difficulty or delay in the receipt of refund, kindly call the State Bank of India Call Center number 18004259760 to know the status of refund.
4. If you consider that any part of this intimation requires to be rectified, you may request for a rectification u/s 154 of the Income Tax Act 1961.

To file a Rectification Request



Log on to www.incometax.gov.in with your PAN Number and Password.



Click on 'Rectification' under 'Services' tab.



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Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAACO4759R

AY : 2021-22

Ack. No. : 344600890140322

DIN : CPC/2122/A6/243692573

Notes:

1. Please refer to this office communication dated sent to the email ID gyanendra.mishra@opgc.co.in. As there has been no response/ the response(s) provided is not acceptable the adjustments(s) as mentioned below are being made to the total income as per the provisions of section 143(1)(a).

Adjustments u/s 143(1)(a)

Disallowance of expenditure indicated in the audit report but not taken into account in computing the total income in the return - 143(1)(a)(iv)

Sl.No.	Particulars	Amount in Income Tax Return	Amount mentioned in Form Annexure 3CD	Proposed adjustment to total income
1	There is inconsistency in the amount of profit chargeable to tax under section 41 specified in return & in audit report	0	50,97,783	50,97,783



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Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED
Address : ZONE A, 7TH FLOOR FORTUNE TOWER, S.E Rly. Proj. Complex S.O S.E
.RLY PROJ. COMPLEX, KHORDA Orissa 751023 INDIA
Ph : 91-7752015229

नाम : ओडिशा पावर जनरेशन कॉर्पोरेशन लिमिटेड
पता : ज़ोन ए, 7ठ फ़्लोर फ़ोर्तुने टावर, एस.ई. रेल्वे प्रोजे. कॉम्प्लेक्स एस.ओ.
एस.ई. रेल्वे प्रोजे. कॉम्प्लेक्स, खोर्डा ओडिशा 751023 इंडिया
फ़ोन : 91-7752015229

PAN : AAACO4759R

AY : 2022-23

Ack. No. : 760624981291022

DIN : CPC/2223/A6/314472310

You have a Refund for A.Y. 2022-23

* Amount of Refund : ₹ 3,13,52,430

Refund Sequence No : 9255327556

ITR Form Type
ITR6 Original

Date of Filing
29/10/2022

Intimation Order Date
04/11/2022

Due Date
31/10/2022

Extended Due Date
07/11/2022

Status
Private company

Residential status
Resident

RETURN DETAILS

Sl.No.	Particulars	Reporting Heads	Amount in ₹	
			As provided by Taxpayer	As Computed u/s 143(1)
01	Taxation option	Opted for 115BA/115BAA/115BAB	No	No
02	Income Details	Total Income	0	0
03	Tax Details	Tax Liability after relief	0	0
04	Interest and Fee Payable	Total Interest And Fee (234A, 234B, 234C & 234F)	0	0
05	Pre-paid Taxes	Total Taxes Paid (Advance Tax, TDS, TCS, Self Assessment Tax)	3,01,46,569	3,01,46,569
06	Refund Details	Refund Amount (Including 244A interest)	3,01,46,570	3,13,52,430

* Note: Refund is expected to be credited to your bank account within 15 days from the date of receipt.
Kindly note that such credit is subject to your bank account being pre-validated and linked to your PAN.

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Signature Not Verified
Digitally signed by N S AYIRAJ
DN: cn=N S AYIRAJ, o=INCOME TAX DEPARTMENT, ou=INCOME TAX DEPARTMENT, email=N.S.AYIRAJ@INCOME-TAX.DEPARTMENT.GOV.IN

N S AYIRAJ

Asst. Director of Income Tax, CPC
Bengaluru

143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAACO4759R

AY : 2022-23

Ack. No. : 760624981291022

DIN : CPC/2223/A6/314472310

Sl.No.	Particulars	Reporting Heads	Amount in ₹	
			As provided by Taxpayer	As Computed u/s 143(1)
01	HEADS OF INCOME	Income from house property	0	0
02		Profits and Gains from Business or Profession	0	0
03		Capital Gains	0	0
04		Income from Other Sources	0	0
05		Intra head adjustments	0	0
06		Total (after intra head adjustments) [6=(1+2+3+4)]	0	0
07		Losses of current year set off against 6	0	0
08		Balance after set off of current year losses [8=(6 - 7)]	0	0
09		Brought forward losses to be set off against 8	0	0
10		Gross total income [10=(8-9)]	0	0
11	SPECIAL INCOME	(i) Income chargeable to tax at special rate u/s 115BBE	0	0
		(ii) Income chargeable to tax at special rate other than section 115BBE	0	0
12	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		Deduction u/s 10AA	0	0
14		Total income [14=(10-12(c)-13)]	0	0
15		Income chargeable to tax at special rates	0	0
16		Income chargeable to tax at normal rates (14-15)	0	0
17		Net agricultural income	0	0
18		Losses of current year to be carried forward	10,05,23,33,399	10,05,23,33,399
19		Deemed total income u/s 115JB	0	0
20	TAX DETAILS U/S 115JB	Tax payable on deemed total income u/s 115JB	0	0
21		Surcharge on above 20	0	0
22		Health and Education Cess @ 4%, on (20+21) above	0	0
23		Total tax payable u/s 115JB [23=(20+21+22)]	0	0
24	TAX PAYABLE ON TOTAL INCOME	Tax at normal rates on 16 above	0	0
25		(i) Tax on section 115BBE	0	0
		(ii) Tax on special income other than section 115BBE	0	0
26		Tax Payable on Total Income [26=(24+25(i)+25(ii))]	0	0
27		Surcharge on above 26		
		(i) 25% of Tax on deemed income chargeable u/s 115BBE	0	0
		(ii) On [(sl no. 26) - (tax on deemed income chargeable u/s 115BBE)] (applicable if 14 exceeds 1 crore)	0	0
		(iii) Total (i + ii)	0	0
28		Health and education cess @4% on (26+27(iii))	0	0
29		Gross Tax Liability [29=(26+27(iii)+28)]	0	0
30		Gross tax payable (higher of 23 or 29)	0	0
31		Credit u/s 115JAA of tax paid in earlier years (if 29 is more than 23)	0	0



Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAAC04759R

AY : 2022-23

Ack. No. : 760624981291022

DIN : CPC/2223/A6/314472310

Sl.No.	Particulars	Reporting Heads	Amount in ₹	
			As provided by Taxpayer	As Computed u/s 143(1)
32		Tax payable after credit u/s 115JAA (30-31)	0	0
33	TAX RELIEF	Relief u/s 90/90A	0	0
34		Relief u/s 91	0	0
35		Total Tax Relief [35=(33+34)]	0	0
36	INCOME TAX LIABILITY	Net tax liability [36=(32-35)]	0	0
37	INTEREST AND FEE PAYABLE	(a) Interest u/s 234A	0	0
		(b) Interest u/s 234B	0	0
		(c) Interest u/s 234C	0	0
		(d) Fee u/s 234F	0	0
		(e) Total Interest and fee payable [37e={37(a)+37(b)+37(c)+37(d)}]	0	0
38		Aggregate liability [38=(36+37e)]	0	0
39	PRE-PAID TAXES	(a) Advance tax	0	0
		(b) TDS	2,99,23,923	2,99,23,923
		(c) TCS	2,22,646	2,22,646
		(d) Self assessment tax	0	0
		(e) Total Taxes Paid [39e={39(a)+39(b)+39(c)+39(d)}]	3,01,46,569	3,01,46,569
40	REFUND	Refund amount [40=(39e-38)]	3,01,46,570	3,01,46,569
41		Delay attributable to Taxpayer (in months)	N/A	0
42		Interest u/s 244A on refund (on item 40 above after considering item 41)	N/A	12,05,860
43		TDS deducted on interest paid u/s 244A (on item 42 above) - for NON-RESIDENT only	N/A	
44		Total income tax refund [44=(40+42-43)]	N/A	3,13,52,429
45	Less: Amount of refund adjusted against demand(s) of earlier AY(s) and interest payable under section 220(2) after following due process under section 245.			0
46	Net Amount Refundable [46=(44-45)]			3,13,52,430



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Intimation u/s 143(1)



आयकर केन्द्र
CENTRALIZED PROCESSING CENTER
INCOME TAX DEPARTMENT

Name : ODISHA POWER GENERATION CORPORATION LIMITED

PAN : AAACO4759R

AY : 2022-23

Ack. No. : 760624981291022

DIN : CPC/2223/A6/314472310

Notes:

1. Interest u/s 244A of the Income Tax Act, 1961 is computed up to the date of issue of the refund.
2. The refund determined in this intimation, along with interest u/s 244A is subject to adjustment of arrear demand, if any, u/s 245.
3. The Refund is issued by the State Bank of India (Refund Banker) on behalf of the Income Tax Department. The details of the status of the Refund can be obtained from website (www.tin-nsdl.com) under "Status of Tax Refunds". In case of any difficulty or delay in the receipt of refund, kindly call the State Bank of India Call Center number 18004259760 to know the status of refund.
4. If you consider that any part of this intimation requires to be rectified, you may request for a rectification u/s 154 of the Income Tax Act 1961.

To file a Rectification Request

1

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Rectification

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Annexure - 4

Statement certificate of rate of interest @ 8.65% on the loan availed by OPGC from the Union Bank of India for the period 31.05.2023 to 30.09.2023



LCB(BBSR)/OPGC/106

Date 19/10/2023

To

OPGC
Bhubaneswar
Odisha

Dear sir

Rate of interest on the CC account 380805010000063 as follows:

From 01.01.2023 to 30.05.2023	-	7.70 %
From 31.05.2023 to 30.09.2023	-	8.65%

Yours faithfully,

