



उत्तराखण्ड पावर कारपोरेशन लिमिटेड

(उत्तराखण्ड सरकार का उपक्रम)

Uttarakhand Power Corporation Limited

(A. Govt. of Uttarakhand Undertaking)

CIN: U40109UR2001SGC025867

Website: www.upcl.org

Letter No.: 624 /UPCL/Comm/SE-II/B-II/Gama

Date:- 03 /02/2026

BEFORE UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

IN THE MATTER OF: Petition for True-Up for FY 2024-25, Annual Performance Review for FY 2025-26 and ARR for FY 2026-27 for 107 MW of 214 MW Gas based Kashipur Combined Cycle Power Plant of Gama Infraprop Pvt. Ltd. (in short, Gama Kashipur CCPP or Power Station or Project) at Mahuakhedaganj, Kashipur, Distt. Udhamasinghnagar, Uttarakhad.

IN THE MATTER OF: M/s Gama Infraprop Pvt. Ltd.,

.....(Petitioner)

AND

IN THE MATTER OF: Uttarakhand Power Corporation Ltd.

.....(Respondent)



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The following submissions on behalf of the Respondent (UPCL), seeking directions to the Petitioner (M/s Gama Infraprop Pvt. Ltd.), is being made for production and disclosure of certain documents relevant and essential for the adjudication of the tariff petition: -

That UPCL respectfully submits as hereunder: -

1. That, the petitioner in its petition while seeking True-up for FY 2024-25 has submitted the Additional Capitalization of Rs 3.31 Cr. on account of Plant & Machinery (Rs 2.95 Cr.), Office Equipment (Rs 0.05 Cr.), Computers (Rs 0.01 Cr.) and Vehicles (Rs 0.30 Cr.).

With regard to substantiation of the Additional capitalisation, Regulation 22 of UERC Tariff Regulations, 2024 provides as follows: -

“2 (e) Any additional capital expenditure which has become necessary for efficient operation of generating station or transmission system as the case may be. The claim shall be substantiated with the technical justification duly supported by the documentary evidence like test results carried out by an independent agency in case of deterioration of assets, report of an independent agency in case of damage caused by natural calamities, obsolescence of technology, up-gradation of capacity for the technical reason such as increase in fault level;”



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Further, with regard to additional capitalization, Hon'ble Commission vide its tariff order dated 11.04.2025 in the Approval of Business Plan and Multi Year Tariff Petition of the petitioner had observed as follows: -

“Further, the Petitioner has proposed additional capitalization of Rs. 13.04 Crore in FY 2024-25 pertaining to Civil Work of Rs. 2 Crore, Plant & Machinery (spares) amounting to Rs. 10.61 Crore, Rs. 0.05 Crore each for Furniture & Fixture and Office equipment and Rs. 0.30 Crore for vehicles. The Commission has gone through the submissions of the Petitioner and observed that out of the projected additional capitalisation of Rs. 13.04 Crore, only Rs. 0.03 Crore has been incurred under the head of office equipment. Accordingly, the Commission is of the view that the proposed additional capitalisation shall be allowed at the time of truing-up of FY 2024-25 based on the actual expenditure and after carrying out prudence check of the same, which is in line with the view taken by the Commission in the Business Plan approved for the fourth Control Period vide Order dated 31.03.2022.”

Furthermore, Hon'ble Commission in the aforesaid order of 11.04.2025 has directed the petitioner as follows: -

“Further, the Commission directs the Petitioner to give prior information to the licensee before incurring any major capital expenditure or any major repair & maintenance in its plant and the licensee will be at liberty to physically verify the claims of the



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Petitioner so as to avoid any dispute in future regarding the claims of the Petitioner. The Petitioner is also directed to maintain documentary evidence in the form of geotagged photographs etc. in support of works to be executed and submit the same before the Commission at the time of truing up of respective years."

Therefore, in light of the above, and in lines of the directions of Hon'ble Commission relating to the Additional Capitalization of FY 2024-25, it is necessary that the petitioner be directed to place on record the following documents/information: -

- i) The petitioner may be directed to submit the justification of work vis-a-vis its utilization and impact on the efficiency of the plant.
- ii) The petitioner may be directed to submit the independent agency report for capitalisation establishing the necessity of the work.
- iii) The petitioner may be directed to submit the additional capitalization works proposed during ARR proceedings of FY 2024-25, APR proceedings of FY 2024-25 and True-Up Proceedings of FY 2024-25 alongwith the reasons and justification from deviating from the proposed works. The petitioner may further be directed to demonstrate that the additional capitalization remains within the ambit of the original project scope of work, in accordance with the directions of the Hon'ble Commission.
- iv) The petitioner may be directed to furnish the provisions of relevant regulations or supporting document which mandates for execution of works claimed against additional capitalization for FY 2024-25.

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- v) The petitioner may be directed to submit the details of prior information, provided to the Respondent before incurring any major capital expenditure as directed by the Hon'ble Commission in the past tariff orders.
- vi) The Petitioner may be directed to submit the documentary evidence in the form of geotagged photographs of the site (prior execution of work and post execution of work) etc.
- vii) The petitioner may be directed to furnish the basis of selection of agency for works claimed against additional capitalization for FY 2024-25.
- viii) The petitioner may be directed to submit the break-up of cost of Rs 0.30 Cr. incurred under the head "Vehicles".
- ix) The petitioner may be directed to submit the following details and process opted for work pertaining to additional capitalization as claimed in the present petition: -
- Estimates prepared by the petitioner against works,
 - Tenders/Quotations floated by the petitioner for engagement /hiring the agency for execution of work,
 - Technical & Financial Comparison sheet for selection of L1 bidder/agency
 - Letter of Intent, Letter of Award, Agreements, Work Orders/Purchase Orders executed against works,
 - Date of Supply of Items along with e-way bill & Shipment Details,
 - Date of Start of Work & Date of Completion of Work,
 - Date-wise Invoices,



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- Date of Measurement of Work
- Date of Payment against Work.

The above work wise information must be furnished by the petitioner mapping the page numbers on which information is specified, enabling respondent UPCL to submit its comments thereon.

2. That the petitioner has claimed O&M expenses of Rs 35.43 Cr. for FY 2024-25 on account of R&M (Plant & Machinery)- Rs 19.62 Cr., R&M (Building)-Rs 4.61Cr., Administration Expenses-Rs 6.81Cr. and Employee Cost-Rs 3.59 Cr.

Further, as mentioned above, Hon'ble Commission vide its order dated 11.04.2025 has directed the petitioner to give prior information to UPCL before incurring any major repair & maintenance in the plant.

Hon'ble Commission vide its order dated 11.04.2025 has advised the petitioner and UPCL to finalise the Maintenance plan amongst themselves so as to ensure the supply position in the State and submit the same to Hon'ble Commission within two months from the date of the Order.

Since, the above expenses involve significant amount, it is requested that the petitioner be directed to furnish the detailed break-up of all above heads along with following particulars: -

- i) The petitioner may be directed to submit the details of prior information, provided to the Respondent before incurring any major

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R&M work as directed by the Hon'ble Commission in the past tariff orders.

- ii) The petitioner may be directed to provide the copy of maintenance plan/schedule submitted to respondent or before Hon'ble UERC as observed in the tariff order dated 11.04.2025 mentioned above.
- iii) Details of Spares procured along with associated invoices, date of payment and consumption summary along with date of consumption.
- iv) Details of Insurances done along with date of payment.
- v) Break-up of Legal Expenses alongwith date of payment.
- vi) Quarter-wise cost incurred on account of Employee Expenses & Administration Expenses in the format of Form 11.1, 11.2 & 11.3 for FY 2024-25.
- vii) Details of employees recruited and retired in FY 2023-24 & FY 2024-25.
- viii) Details of employees retired in FY 2024-25 and FY 2023-24 alongwith the break-up of expense under "Payment under Workman's Compensation and Gratuity" marking the date of payment.
- ix) Further, the petitioner may also be directed to submit the reason of increase in actual cost incurred on account of Employee Expense, R&M Expense and A&G Expense vis-à-vis the cost incurred in FY 2023-24.
- x) The petitioner may be directed to submit the following details and process opted for work pertaining to Repair & Maintenance as claimed in the present petition: -

- Estimates prepared by the petitioner against works,

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- Tenders/Quotations floated by the petitioner for engagement /hiring the agency for execution of work,
- Technical & Financial Comparison sheet for selection of LI bidder/agency
- Letter of Intent, Letter of Award, Agreements, Work Orders/Purchase Orders executed against works,
- Date of Supply of Items along with e-way bill & Shipment Details,
- Date of Start of Work & Date of Completion of Work,
- Date-wise Invoices,
- Date of Measurement of Work
- Date of Payment against Work.

The above information is essentially required from the petitioner in order to enable respondent UPCL to submit meaningful and substantial comments on the tariff petition filed by the petitioner.

3. That, the petitioner may be directed to provide the basis of calculation of Auxiliary Consumption of 2.58% for FY 2024-25.
4. The petitioner in its present petition has incurred the cost on account of additional Capitalization from Apr-25 to Sep-25 and also projected the Additional Capitalization for the balance FY 2025-26.

In regard to above, it is requested to kindly direct the petitioner to furnish the progress of works carried out so far along with financial progress and



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to submit the relevant provision of applicable Regulations/guidelines which provides for the provision of the proposed work.

5. That the petitioner in its petition has proposed the additional capitalization of Rs 16.10 Cr for FY 2026-27.

In this regard the petitioner may be directed to submit the justification of the work vis-à-vis impact on the efficiency of the plant in order to verify the necessity of the work.

Therefore, to summarize all the points mentioned above, the petitioner may be directed to furnish the details/ information as sought from Point No. 1 to Point No. 5 and explained hereinabove in order to have a fair opportunity and enable UPCL to provide meaningful and substantial comments in the matter and accordingly it is humbly requested to extend the timelines for submission of the substantial comments in the tariff petition as the same can only be furnished once aforementioned details are provided by the petitioner.



(N S Bisht)

Chief Engineer (Commercial)

Cc: M/s Gama Infraprop Pvt. Ltd., M-3, (First Floor) Hauz Khas, Aurbindo Marg, New Delhi-110016.