



Power

Ref.: APL/MERC/Dahanu MYT Petition/02

Date: 15.11.2024

To
The Secretary,
Maharashtra Electricity Regulatory Commission,
13th Floor, Centre No.1, World Trade Centre,
Cuffe Parade, Colaba,
Mumbai-400005.

Sub.: Submission of response to Data Gaps Set-1 dated 08.11.2024 raised in the MYT Petition No. 188/MY/2024 filed for Adani Dahanu Thermal Power Station (ADTPS) owned by Adani Power Limited (APL).

Dear Sir,

With reference to the Data Gaps Set -1 dated 08.11.2024 raised in the MYT Petition No. 188/MY/2024 filed for Adani Dahanu Thermal Power Station (ADTPS), APL hereby submits the response to the same along with necessary data. The Annexures to the response are being submitted separately considering the large file size due to voluminous data.

We request the Hon'ble Commission to kindly take the same on record.

Thanking You,
Yours Sincerely,

For **Adani Power Limited**

M. R. Krishna Rao
President

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List of Data Gaps

Utility : ADANI POWER LTD. (APL) - Adani Dahanu Thermal Power Station (ADTPS)
Case No. : 188 of 2024
Subject : MYT PETITION FOR TRUE UP OF FY 2022-23 & FY 2023-24 AND PROVISIONAL TRUE UP OF FY 2024-25
Data Gaps Set : Data Gap Set – I dated 08/11/2024

Sr. No.	Reference	Data Query
A. General		
1.	MTR Accounting statements	<p>As per Clause 2.1 (1), separate Accounting Statements shall be prepared and submitted to the Commission for each licensed Business in accordance with the Licence conditions, and for each regulated Business. APL to provide separate accounting statement audited for Generation function for FY 2022-23 to FY 2023-24</p> <p>a) The Commission had circulated the MERC MTR 2019 Accounting Statement Formats to all the Generation, Transmission and Distribution utilities. APL has not submitted the same along with the Petition. APL to provide the same.</p> <p>APL Response: The Accounting Statement Formats for FY 2022-23 signed by Statutory Auditor has already been submitted as Annexure D to the Petition. The Accounting Statement Formats for FY 2023-24 signed by Statutory Auditor are being submitted now as Annexure P1 (Soft copy only).</p> <p>b) Also, APL to provide the allocation methodology with respect to allocation of the financial statement between G, T&D along with the supporting calculation / Reconciliation.</p> <p>APL Response: It is submitted that, in the instant petition, final true-up pertains to FY 2022-23 and FY 2023-24 only, when ADTPS was part of AEML and hence all Revenue, expense, asset and liability items are directly booked in respective cost centres of generation (ADTPS), transmission and distribution segments of AEML. Only Audit fees and Corporate allocation is allocated between G,T&D segments in the ratio of turn-over of respective years.</p>
2.	Cost Audit Report	<p>As per last proviso of Regulations 23.4 of MYT Regulations 2019, Generating Company or Licensee shall submit the Cost Audit Report along with the true-up Petition to justify the revenue expenses incurred as well as inventory management policies. APL to submit the cost audit report for FY 2022-23 and FY 2023-24.</p> <p>APL Response: It is submitted that the cost audit report is prepared for AEML as a whole. The cost audit reports for FY 2022-23 and FY 2023-24 are submitted herewith as Annexure P2 (Soft copy only).</p>

Sr. No.	Reference	Data Query
3.	Punched numbers in the format	<p>It has been observed that in many forms of MTR Petition formats, the numbers are hard punched and hence APL to provide the details of the number with either formula or linked data wherever applicable, to enable the validation of the data.</p> <p>APL Response: In the revised submission, APL shall provide the MYT Petition formats with linking to Annexures (to the extent possible) for validation of data.</p>
4.	Beneficiation Agreement	<p>a) APL to provide the beneficiation agreement related to usage of washed coal for FY 2022-23 to FY 2024-25. APL Response: The same is attached herewith as Annexure P3 (Soft copy only).</p> <p>b) APL to provide the details of the procedure adopted for the selection of the washery along with the supporting documents for FY 2022-23 to FY 2024.</p> <p>APL Response: The washing contract was signed with M/s ACB originally by RInfra on 29.04.2017. AEML-G has continued with the same washery after takeover of business in 2018.</p> <p>c) APL to provide the details of the yield of coal from washery month-wise from FY 2022-23 to FY 2024-25. Also, in case the yield loss is higher than the contracted loss, APL to provide the details of the action taken for the same</p> <p>APL Response: The month wise yield of washed coal for FY 2022-23 and FY 2023-24 are already provided as part of Annexure 5 to the Petition. The same is again submitted herewith as Annexure P4 (Soft copy only). Month wise yield in FY 2024-25 (till September 2024) is provided in Annexure P4 (Soft copy only). The yield loss is as per contracted loss.</p> <p>d) APL to provide the treatment of coal rejects as per Coal Beneficiation Agreement for FY 2022-23 and FY 2023-24 and its underlying impact on the coal cost.</p> <p>APL Response: The quantum of coal rejects and revenue from sale of coal rejects for FY 2022-23 and FY 2023-24 have already been provided as part of Annexure 5 to the Petition. The same is again provided herewith as Annexure P5 (Soft copy only). The revenue from sale of coal rejects is considered in Non tariff income.</p>
5.	Demurrage and Penalty	<p>a) APL to provide the details of the Demurrage charges paid to Coal Companies from FY 2022-23 to FY 2024-25, the reasons for the same and adjustment of the same in the audited accounts.</p> <p>APL Response: There are no demurrage charges paid to coal companies.</p>

Sr. No.	Reference	Data Query
		<p>b) APL to provide the details of Penalty paid or levied (received) under Beneficiation agreement from FY 2022-23 to FY 2024-25 and the reasons for the same and adjustment of the same in the audited accounts.</p> <p>APL Response: The incentive/ penalty paid to washery as per the beneficiation agreement for FY 2022-23 and FY 2023-24 have already been provided in Annexure 5 to Petition. The same is again provided herewith as Annexure P6 (Soft copy only). Incentive/ penalty paid to washery in FY 2024-25 (till September 2024) is also provided in Annexure P6 (Soft copy only). The incentive / penalty is paid / recovered from washery based on its quarterly performance on moisture content and ash content with respect to target values as per the washery contract. The incentive / penalty amounts are included in the actual fuel cost amount shown in audited accounts.</p>
6.	Imported Coal	<p>APL to provide the details of the Bids submitted by the coal importers participating in the competitive bidding organised for coal import. APL is requested to provide a bid evaluation methodology for selection of successful bidder.</p> <p>APL Response: The details of offers received and bid evaluation report for the imported coal procured in FY 2022-23 and FY 2023-24 are submitted herewith as Annexure P7 (Soft copy only). The bids are evaluated based on antecedents of the bidders, conformity with bidding parameters / conditions etc and the successful bidder is selected based on lowest price quoted.</p>
7.	Cost related to Debit / Credit note of grade variation of coal	<p>While calculating the fuel cost, APL to confirm the impact of debit / credit note separately in the landed cost and provide the details.</p> <p>APL Response: It is confirmed here that impact of debit / credit notes have been included in the landed cost calculations. The same can be verified from month wise calculation of landed cost of coal. The same for FY 2022-23, FY 2023-24 and FY 2024-25 (H1) are provided in Annexure P8 (Soft copy only).</p>
8.	Details related to coal	<p>The following additional information with respect to imported coal, domestic washed coal and liquid fuel for FY 2022-23 and FY 2023-24: (in excel)</p> <p>a) <i>Month-wise details of opening fuel stock, Fuel procured, fuel received, fuel consumed and closing fuel stock; (in qty, stock and GCV)</i></p> <p>APL Response: The same is attached herewith as Annexure P9 (Soft copy only).</p> <p>b) <i>Month-wise calculation for GCV 'as fired';</i></p> <p>APL Response: In view of large number of files, Monthly As Fired GCV on sample basis is provided in Annexure P10 (Soft copy only).</p>

Sr. No.	Reference	Data Query
		<p>c) <i>Certificate certifying GCV AS billed for Raw Coal</i></p> <p>APL Response: The same is attached herewith as Annexure P11 (Soft copy only).</p>
9.	Fuel Utilization plan	<p>Clause 40.3 of MYT Regulations 2019 require that Fuel Utilisation Plan be submitted under 6 headings (from 40.3 (a) to 40.3 (f)). It is observed that APL has submitted a Fuel Utilisation plan which captures some of this requisite information; however still there are some gaps in this regard. For sake of clarity and better understanding and also for a clear compliance of the aforesaid Regulations, APL is directed to submit FUP under the six headings as per clause 40.3 (f).</p> <p>APL Response: It is submitted that APL has not filed for approval of ARR from FY 2025-26 to FY 2029-30. It has filed the Petition for truing up of FY 2022-23 and FY 2023-24 and provisional truing up of FY 2024-25. It can be seen from the MYT Regulations that other headings are only relevant in case of forecast and hence not pertinent for the instant petition.</p> <p>As per MYT Regulations, 2019, the Generating company is required to provide justification for deviation in fuel utilization plan with respect to approved fuel utilization plan in the MYT Order. The same has been submitted by APL in the sections on truing up of FY 2022-23, FY 2023-24 and provisional truing up of FY 2024-25. The Hon'ble Commission is requested to consider the same.</p>
10.	Reconciliation of cost and income	<p>APL to provide the reconciliation of all the cost parameter and Revenue as per the amount claimed in MYT petition and as per the audited accounts for FY 2023-24.</p> <p>APL Response: The same is provided herewith as Annexure P12 (Soft copy only).</p>
11.	Income Tax on Standalone basis (on Regulatory PBT)	<p>a) Excel calculation of the same to be provided.</p> <p>b) Details of income tax paid by APL to be provided along with the ITR challan.</p> <p>c) APL to specify whether it has opted for Section 115 BA / 115 BAA while paying income tax for the company.</p> <p>d) Details of Tax depreciation, allowance and disallowance under income tax considered</p> <p>e) Also, ADTPS to provide the basis of allocation of such allowance disallowance to G,T & D function with reconciliation to the ITR computation.</p> <p>APL Response: It is submitted that APL has not used the regulatory PBT method for determination of Effective tax rate to be used for grossing up the RoE rate as per Regulation 34.2 of the MYT Regulations, 2019. APL (earlier AEML-G) had used the regulatory PBT method for determination of Effective tax rate at the time of truing up of FY 2020-21 and FY 2021-22 in its MTR Petition (Case no. 229 of 2022), in accordance with first proviso to Regulation 34.4 of the MYT Regulations, 2019. However, the Hon'ble Commission did not accept the contention of APL (earlier AEML-G) and stated that the Effective tax rate is to be considered on the basis of actual income tax paid by the Utility as a whole. AEML-G has</p>

Sr. No.	Reference	Data Query												
		<p>raised this issue in the Appeal (Appeal no. 543 of 2023) against the MTR Order dated 31.03.2023 and the same is pending. Without prejudice to the contentions raised in the Appeal, APL (earlier AEML-G) has claimed the Effective tax rate on the on the basis of actual income tax paid by AEML as a whole.</p> <p>A) The excel calculations of income tax paid by AEML as a whole for FY 2022-23 and FY 2023-24 are provided as Annexure P13 (Soft copy only).</p> <p>B) The IT return acknowledgement for income tax paid by AEML as a whole for FY 2022-23 and FY 2023-24 is provided as Annexure P14 (Soft copy only).</p> <p>C) AEML has not opted for Section 115 BA/ 115 BAA while paying income tax for FY 2022-23 and FY 2023-24.</p> <p>D) Amounts of tax depreciation, allowances and disallowances for income tax purpose are provided in the excel calculations of income tax.</p> <p>E) As stated above, APL (earlier AEML-G) has claimed Effective tax rate on the on the basis of actual income tax paid by AEML as a whole. Hence tax depreciation, allowances and disallowances etc. have not been segregated between G,T&D businesses.</p>												
12.	Stock Position	<p>APL to provide the stock position of LDO fuel.</p> <p>APL Response: The closing stock position of LDO is shown in the table below:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>UoM</th> <th>LDO Stock</th> </tr> </thead> <tbody> <tr> <td>FY 22-23</td> <td>KL</td> <td>481.409</td> </tr> <tr> <td>FY 23-24</td> <td>KL</td> <td>463.349</td> </tr> <tr> <td>FY 24-25 as on YTD – Oct 24</td> <td>KL</td> <td>443.967</td> </tr> </tbody> </table>	Year	UoM	LDO Stock	FY 22-23	KL	481.409	FY 23-24	KL	463.349	FY 24-25 as on YTD – Oct 24	KL	443.967
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FY 22-23	KL	481.409												
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13.	Provisional Accounts	<p>APL to provide Half yearly provisional accounts for FY 2024-25</p> <p>APL Response: The same is provided as Annexure P15 (Soft copy only).</p>												
14.	Status of all appeals	<p>a) APL is requested to submit the current status of all appeals referred in petition along with the latest daily order.</p> <p>APL Response: All Appeals mentioned in the MYT Petition are pending before the Hon'ble ATE and are included in the List of Finals. The latest daily Orders are attached herewith as Annexure P16 (Soft copy only).</p> <p>b) APL to provide the expected financial impact of all cases pending before higher courts.</p> <p>APL Response: The list of issues along with financial impact of each issue is submitted herewith as Annexure P17 (Soft copy only).</p>												
c) Chapter 1 – Introduction														

DATA GAPS ON MYT PETITION FILED BY ADTPS AS PER MYT REGULATIONS 2024

Sr. No.	Reference	Data Query
15.	1.2 Background for submission of Petition	<p>ADTPS has submitted that the present Petition has been filed for truing up of FY 2022-23 and FY 2023-24 and provisional truing up of FY 2024-25 in accordance with the above provision of MYT Regulations, 2024.</p> <p>a) ADTPS to justify the reason for non-submission of MYT for 5th Control period i.e. FY 2025-26 to FY 2029-30 as per the Regulations 5.1(a) of MYT Regulations 2024.</p> <p>APL Response: As submitted at para 1.3 of the Petition filed by ADTPS, the tenure of PPA between AEML-D and Adani Power Ltd. for power supply from ADTPS is till 31 March, 2025. Accordingly, in terms of Section 62 and Section 86 of the Electricity Act, 2003 the present Petition is filed for the period upto March, 2025.</p> <p>b) Also, Case No. 140 of 2024 is filed to MERC for extension of PPA for 2 years, whereby the period falls within 5th Control Period. Further, it has been past precedence that even if the PPA is expiring in the midst of Control Period, the Commission has determined tariff for the entire Control Period. Accordingly, in line with the Case No 140 of 2024, past precedence and inclusion of ADTPS in Resource Adequacy Plan of AEML-D, ADTPS to justify the reason for non-submission of MYT for 5th Control Period.</p> <p>APL Response: As submitted at para 1.3 of the Petition filed by ADTPS, the tenure of PPA between AEML-D and Adani Power Ltd. for power supply from ADTPS is till 31 March, 2025. APL is not a party to Case No. 140 of 2024 and in any case as on today there is no order in force extending the term of the PPA. Accordingly, the present Petition is filed for the period upto March, 2025.</p> <p>c) In case APL does not extend the PPA with AEML-G, APL to provide the action plan to sell the power generated from the plant so as the same is not stranded considering the transmission constraints to bring power within Mumbai.</p> <p>APL Response: Presently APL is in the process of exploring various avenues for power sale beyond March, 2025 as available under the scheme of Electricity Act, 2003. If ADTPS is unable to succeed in Long term / Medium term tie up, it shall sell power in Short term. ADTPS is of the view that the transmission constraints to buy power within Mumbai does not come in the way of ADTPS to sell power.</p>
16.	1.3 Change of ownership ADTPS from Adani Electricity Mumbai Ltd (AEML) to Adani Power Ltd.	<p>ADTPS to provide the details Purchase consideration / Transfer value against the divest of ownership from Adani Electricity Mumbai Ltd (AEML) to Adani Power Ltd. (APL) and funding of the same through debt: equity by APL.</p> <p>APL Response: The purchase consideration for transfer of ADTPS from AEML to APL was Rs. 815 Crore. The transaction has been funded through equity.</p>

DATA GAPS ON MYT PETITION FILED BY ADTPS AS PER MYT REGULATIONS 2024

Sr. No.	Reference	Data Query
17.	1.5 Matters Pending before Hon'ble ATE	<p>a) ADTPS has referred in para that “<i>AEML-G against the MTR Order dated 26th June 201, MYT Order dated 18th August 2016, MTR Order dated 12th September 2017, MYT Order dated 30th March 2020 and MTR Order dated 31st March 2023</i>”. The reference of the year needs to be rectified for the date marked in bold.</p> <p>b) Case No. Case No. 202 of 2017 Dated 12 September 2017. The order was issued in 2018.</p> <p>APL Response: The typo errors shall be corrected in the revised Petition.</p>
18.	1.6 Litigation with Indian Railways with respect to Land license fee, Signal & Telecom (S&T) charges and Repair & Maintenance (R&M) charges for maintenance of Railway tracks	<p>a) The detail of the payment made against Land License Fees, S&T Charges and R&M charges along-with the detail of the market value of the land for last ten years with proper break-up to be provided.</p> <p>APL Response: The same is provided herewith as Annexure P18 (Soft copy only).</p> <p>b) Whether APL has filed any Petition before any forum for Indian Railways Dispute, if yes please provide the details.</p> <p>APL Response: APL has not approached any forum for the dispute with Indian Railways till now. As submitted in the Petition, APL is following up with the authorities at Indian Railways for resolving the dispute. Also it is exploring legal remedies available for resolution of the dispute. It shall make every effort to avoid making payment of the above charges as claimed by Railways in order to shield the beneficiary and its consumers from un-necessary burden. However, in case APL actually pays any amount against these claims in future, pursuant to the direction by any legal forum, the same shall be presented to the Hon'ble Commission in future Tariff Petitions of APL.</p>
B. TRUING UP OF FY 2022-23		
19.	Main Para	<p>APL has submitted that it proposes to carry forward along with applicable carrying cost/holding cost for recovery through tariff in FY 2025-26, however ARR and tariff determination for the 5th Control Period has not been submitted by APL. APL to justify that how the recovery will be undertaken in FY 2025-26 without any proposal of tariff determination process submitted in the current petition</p> <p>APL Response: Necessary changes shall be made in the revised Petition, in accordance with the Prayer of APL to allow recovery of revenue gap till FY 2024-25 by including the same in AEML-D's ARR for FY 2025-26.</p>
20.	2.1 Operational Performance for FY 2022-23	<p>a) APL to provide the calculation of annual PLF, PAF and Auxiliary Consumption for FY 2022-23 as figures are punched in the model and need to be realigned with the certificate issued by MSLDC.</p> <p>APL Response: The excel calculations for PLF and PAF are provided herewith as Annexure P19 (Soft copy only).</p>

Sr. No.	Reference	Data Query
		<p>b) As per SLDC certificate, Auxiliary consumption is 10.06% and 10.36% in high and low demand season respectively, however, APL has claimed actual auxiliary consumption of 9.86%. APL to provide the calculation for the same.</p> <p>APL Response: The revised MSLDC certificate for FY 2022-23 is now attached as Annexure P20 (Soft copy only). The actual aux. consumption for FY 2022-23 is 9.25% and 10.11% (in high and low demand season respectively), which average of 9.86%. The Hon'ble Commission is requested to consider the same.</p> <p>c) APL to provide the justification for the increase in Auxiliary consumption for FY 2022-23 as compared to past years.</p> <p>APL Response: The actual aux. consumption for FY 2020-21 was 9.63% (including FGD consumption) and for FY 2021-22 was 9.86% (including FGD consumption). Against the same, actual aux. consumption for FY 2022-23 was 9.86% (including FGD consumption). Thus actual aux. consumption has not increased in FY 2022-23 compared to FY 2021-22. However, it has increased compared to earlier years (FY 2019-20 and earlier) because of frequent ramp up / down or backing down instructions from MSLDC. Further, post introduction of DSM Regulations, ADTPS is subjected to frequent changes in its generation schedule. Because of these factors, the aux. consumption of the plant increases. Further, from FY 2017-18 onwards, due to backing down instructions of SLDC, the PLF of ADTPS has reduced and correspondingly the aux. consumption, being a percentage of generation, has increased.</p>
21.	2.2.2 GCV loss between as billed by supplier and as received at plant: (b) Raw Coal	<p>APL has submitted that for the purpose of the instant Petition, it has considered GCV loss in case of raw coal limited to 650 kcal/kg, while calculating normative fuel cost for FY 2022-23, in line with the relaxation provided to MSPGCL. APL is requested to also provide the calculation in line with the GCV loss as per MYT Regulations 2019.</p> <p>APL Response: The normative fuel cost calculation considering the GCV loss of 300 kCal/kg for raw coal is attached herewith as Annexure P21 (Soft copy only).</p>
22.	Table 5: As Billed, As Received GCV and As Fired GCV for FY 2022-23	<p>a) In Case No. 296 of 2019, as referred by ADTPS, clearly states that since there is no deterioration in GCV for washed / imported coal, no grade slippage and moisture correction was considered. However, APL has considered the weighted GCV (as Billed) as 3765 kcal/kg and calculated Moisture correction / grade slippage of 0 kcal/kg. However, in GCV Calculation sheet in Petition format, GCV of Washed Coal as billed is 3765 kcal/kg and As Received is 3760 kcal/kg resulting in grade slippage and moisture correction of 5 kcal/kg. APL to clarify the discrepancies in GCV sheet and Table 5.</p> <p>APL Response: In the GCV sheet, actual month wise GCV values have been considered and weighted average GCV for the year has been calculated. The actual weighted average As Billed GCV for washed coal for FY 2022-23 was</p>

Sr. No.	Reference	Data Query
		<p>3765 kcal/kg and As Received GCV was 3760 kcal/kg. Thus there is minor GCV loss between GCV As Billed and As Received for washed coal in FY 2022-23 due to grade slippage. These values have been shown under actual column in Table 5 of Petition. However, the Hon'ble Commission had stated in the MYT Order (Case no. 296 of 2019) that higher of As Billed GCV and As Received GCV shall be considered for energy charge computation. Accordingly, under normative column of Table 5, As Received GCV for washed coal has been considered at 3765 kcal/kg. All the GCV values provided are on ARB basis after moisture correction.</p> <p>b) APL to provide the details of GCV of Washed Coal (as Billed, at washery end and as Received) on a monthly basis alongwith the yield of coal.</p> <p>APL Response: The GCV certificates and coal yield were already provided as part of Annexure 5 to the Petition. The same are again attached herewith as Annexure P22 (Soft copy only) and Annexure P4 (Soft copy only).</p> <p>c) As per Table 5, Weighted Average GCV (As fired) is 4064 kcal/kg whereas in Form 2.2, the same is 3555 kcal/kg, APL to clarify the same.</p> <p>APL Response: The typo error shall be corrected in the revised Petition.</p> <p>d) As per past records of ADTPS, the GCV of washed coal as received was higher than the Washed coal GCV as billed. However, there is a drop in GCV in FY 2022-23. APL to justify the same. Also, provide the details of guaranteed GCV as per Beneficiation agreement and penalty for not achieving the same.</p> <p>APL Response: The weighted average As Received GCV for FY 2022-23 (3760 kcal/kg) is slightly lower than weighted average As Billed GCV for FY 2022-23 (3765 kcal/kg). However, As Received GCV is more than As Billed GCV in certain months of FY 2022-23 (July 2022 and March 2023). The GCV measurement at both ends is done by the same agency. However, error to the extent of 50 kcal/kg exists in individual measurements. The difference between As Billed GCV and As Received GCV in most of the past months is by and large within the error margin of 50 kcal/kg. As per the beneficiation agreement, there is no guaranteed GCV. Instead, the performance is linked to the ash content and moisture content of coal after washing. The provisions for incentive and penalty for higher or lower performance are contained in the pages 15 and 16 of the beneficiation agreement. The incentive and penalty paid / recovered from washery in accordance with the provisions in FY 2022-23 are already provided as part of Annexure 5 to the Petition and is again provided herewith as Annexure P6 (Soft copy only).</p>

Sr. No.	Reference	Data Query
		<p>e) Approved Weighted Average GCV (As Billed GCV) to be corrected as per MTR Order.</p> <p>APL Response: The typo error shall be corrected in the revised Petition.</p>
23.	2.2.3 – Transit Loss	<p>a) APL to justify the higher transit loss as compared to normative transit loss for washed coal and imported coal.</p> <p>APL Response: As submitted in the section on truing up for FY 2022-23 in the Petition, domestic coal is transported over a distance of 1400 kms (from Korba, Chhattisgarh to ADTPS in Maharashtra) in open railway wagons. The transportation time from source to destination is approximately 90 hrs with multiple stoppages enroute, hence there is pilferage of coal during transportation. Further two different weighing systems are deployed for weight measurement i.e. at loading end Railways has provided in-motion weighing system whereas ADTPS uses static type weighing system. Due to different weighing systems, the transit loss could appear to be higher. Similarly, imported coal is transported from Dahej to Dahanu. Due to railways mode of transportation, the transit loss is higher. However, for the purpose of ARR, transit loss claimed is limited to normative level.</p> <p>b) APL to provide the details regarding the contract of the delivery point of the imported coal because as per MYT Regulations 2019, for procurement of coal on delivery basis, no transit and handling loss shall be allowed.</p> <p>APL Response: From FY 2022-23 onwards, imported coal has been procured through competitive bidding and has been transported from Dahej. The delivery point as per the contracts is Dahej port.</p> <p>c) APL to share the beneficiation agreement and highlight the impact / burden of transit loss as per the agreement.</p> <p>APL Response: The washery agreement is attached herewith as Annexure P3 (Soft copy only). As per the agreement, the washery is required to pay penalty to APL in case the transit loss for washed coal is more than 0.80%, either in monetary value or in coal quantity terms (Page 16 of the agreement). Since in FY 2022-23, the transit loss for washed coal was more than 0.80%, washery has compensated APL (earlier AEML-G) by providing additional washed coal of 2644.70 MT.</p> <p>d) As per APL, in FY 2022-23, washery has given a quantity of 2444.70 MT of washed coal towards penalty for higher transit loss. The same, being compensation for loss, has been considered at zero cost. APL to provide the calculation of the said quantum and how the same is adjusted in the calculation of the fuel charges. (calculation to be provided as the figures in the format are punch number)</p>

Sr. No.	Reference	Data Query
		<p>APL Response: The quantity was inadvertently mentioned as 2444.70 MT in the Petition. The correct figure is 2644.70 MT. The calculation of the same, in accordance with the provisions of washery agreement is attached herewith as Annexure P23 (Soft copy only). As seen from “washery recon” sheet of Annexure P24 (Soft copy only), provided in response to query no. 77 (b), the opening stock at washery of a particular month is inclusive of the coal stock provided free of cost by washery to APL (earlier AEML-G) due to higher transit loss or higher moisture / ash content in the previous month. This proves that the said quantity provided free of cost by washery has been considered in calculation of landed cost of coal.</p>
24.	2.2.4 Fuel Utilization Plan	<p>As per Regulation 40.9 of the MYT Regulations, 2019, at the time of truing up of respective year, the Hon'ble Commission shall scrutinise the implementation of actual Fuel Utilisation Plan vis-à-vis approved plan, deviations, if any. As can be observed from the Petition, against the approved blending ratio of 69.69: 10.06 : 20.25, (washed coal, imported coal and raw coal) for FY 2022-23, the actual blending ratio in FY 2022-23 has been 46.1: 11.3: 42.6. APL to provide the cost benefit analysis for deviation in the actual Fuel Utilisation Plan vis-à-vis approved plan in proper working format.</p> <p>APL Response: It is submitted that the Hon'ble Commission in the MYT Order had directed APL (earlier AEML-G) to provide cost benefit analysis for deviation in actual fuel utilization plan with respect to approved plan in the MYT Order at the time of truing up of FY 2022-23 to FY 2024-25. Accordingly, APL has provided the same in Annexure 30 to the Petition. As regards the analysis with respect to fuel utilization plan approved in MTR Order for FY 2022-23, the same is attached herewith as Annexure P25 (Soft copy only). The normative Energy charge considering the actual blending ratio is more compared to the normative Energy charge considering blending ratio approved in MTR Order for FY 2022-23. It is submitted that APL (earlier AEML-G) had proposed the blending ratio of 69.69: 10.06 : 20.25 in the MTR Petition (Case no. 229 of 2022), assuming that washed coal will be available from washery in H2 of FY 2024-25 as per requirement. However, as stated in the Petition, the washery faced interruptions in its operations during July 2022, due to which the washery operations were completely halted from mid July 2022 to mid September 2022. In September 2022, the washery commenced its operations. However, it could not commence the operations in a full-fledged manner (as used to be before) and was not able to meet the demand of washed coal required for ADTPS. Therefore APL increased its reliance on raw coal (sourced directly from SECL instead of routing through washery). The interruption at washery and reduction of output from washery is uncontrollable for APL (earlier AEML-G). Since APL (earlier AEML-G) had to use raw coal instead of washed coal due to non-availability washed coal from washery (external factor uncontrollable for APL), the actual blending ratio is skewed more towards raw coal. The Hon'ble Commission is requested to consider the same and allow the actual blending ratio for FY 2022-23.</p>

Sr. No.	Reference	Data Query																														
25.	2.2.5 Fuel cost for FY 2022-23	<p>a) APL to provide the reconciliation of the fuel cost with audited accounts with proper break-up of adjustment of debit note and penalty recovered separately.</p> <p>APL Response: The reconciliation of actual fuel cost as shown in Petition and fuel cost as per audited accounts is provided as part of Annexure 32 to the Petition. It can be seen from the reconciliation that the debit note amount of Rs. 3 Crore is included in the actual fuel cost for imported coal as shown in the Petition. In the audited accounts, the said amount is included in FY 2023-24, however, in the ARR, this amount is included in FY 2022-23 because the same was claimed in the FAC for September 2022 and the Hon'ble Commission had approved the same in the FAC approval letter dated 02.11.2023.</p> <p>The penalty recovered from stevedoring agency of Rs. 61 Lakh for delayed unloading of imported coal is considered in the Accounts as well as the ARR in FY 2022-23.</p> <p>b) APL to provide justification on why the penalty due to delay in unloading of the coal needs to be burdened on the consumers</p> <p>APL Response: It is submitted that the contract with the coal supplier and contract with stevedoring agency are independent of each other and are drafted keeping in mind normal business situation and prevailing market practices. Despite APL's best efforts, every time the two contracts can't be exact replica of each other. As shown in the table below, in past there were many instances where AEML-G (now APL) has recovered substantial amount from Stevedoring agency, which has been passed on as credit in FAC of subsequent months, despite not paying any demurrage to coal supplier:</p> <table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Vessel Name</th> <th>B/L date</th> <th>Demurrage paid to coal supplied (Rs.)</th> <th>Penalty recovered from Stevedorer (Rs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>MV VITA KOUAN</td> <td>8-Mar-19</td> <td>--</td> <td>2,889,153</td> </tr> <tr> <td>2</td> <td>MV IKAN SENYUR</td> <td>24-Mar-19</td> <td>--</td> <td>444,046</td> </tr> <tr> <td>3</td> <td>MV POSEIDON S</td> <td>31-Mar-19</td> <td>--</td> <td>729,993</td> </tr> <tr> <td>4</td> <td>MV JIA YUE</td> <td>19-Sep-19</td> <td>--</td> <td>1,696,940</td> </tr> <tr> <td>5</td> <td>MV SBI URSA</td> <td>21-Sep-19</td> <td>--</td> <td>4,019,971</td> </tr> </tbody> </table>	Sr.No.	Vessel Name	B/L date	Demurrage paid to coal supplied (Rs.)	Penalty recovered from Stevedorer (Rs.)	1	MV VITA KOUAN	8-Mar-19	--	2,889,153	2	MV IKAN SENYUR	24-Mar-19	--	444,046	3	MV POSEIDON S	31-Mar-19	--	729,993	4	MV JIA YUE	19-Sep-19	--	1,696,940	5	MV SBI URSA	21-Sep-19	--	4,019,971
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26.	2.2.6 PLF Incentive for FY 2022-23	<p>As per para 2.2.6, F2.2, F13, F19 and Annexure 6, APL has claimed PLF incentive of Rs. 2.38 Crore whereas as per Table 26 of the Petition and F9, F9.1, the PLF incentive claimed is Rs. 2.33 Crore. APL to reconcile the same.</p> <p>APL Response: The PLF incentive claimed at para 2.2.6, F2.2, F13, F19 and Annexure 6 are as per Regulation 50.8 of the MYT Regulations, 2019, while the revenue from PLF incentive shown in F9, F9.1 is the revenue received from AEML-D towards PLF incentive as part of monthly FAC submissions (during the months of Apr 2022, May 2022 and Mar 2023). The FAC approvals for the three months by the Hon'ble Commission are provided herewith as Annexure P26 (Soft copy only), which shows that the FAC incentive allowed for recovery is Rs. 2.33 Crore. The minor difference between PLF</p>																														

Sr. No.	Reference	Data Query
		incentive claimed now and PLF incentive claimed at the time of FAC submissions is due to inadvertent error in net generation for the three months at the time of FAC submissions.
27.	2.3 Operational and Maintenance (O&M) Expense	<p>a) APL to provide the break up of the Corporate expenses and the manner in which the expenses have been allocated to various segments. Also, APL to clarify the cost head under which this expenditure has been included along with the reconciliation with audited accounts.</p> <p>APL Response: The corporate expenses are expenses pertaining to common services of Central Procurement, Group Finance, HR, Centralized IT services, Administration, Security and other common departments at the group level, who render these services to all group companies. Accordingly, the corporate expenses are allocated to all Group Companies including AEML. The allocation received for AEML is further segregated among G,T& D divisions of AEML in the ratio of turnover for FY 2022-23. The Statutory Auditor certificate in this regard is provided herewith as Annexure P27 (Soft copy only). The expenditure has been booked under A&G expenses. The reconciliation between O&M expense as per Audited accounts and as per Petition is provided in Annexure 32 of the Petition.</p> <p>It is reiterated that Corporate Expenses should not be looked upon as something different from direct O&M costs. The company could choose to perform all O&M functions using in-house staff and resources or it could choose to rely on whole or part of such services to be provided by common resources and staff at group level. Either way, cost is incurred. In the former case, it is directly booked in the individual expense heads of Employee, A&G and R&M of the concerned company and in the latter case, the expenses are accounted as per service invoices received from the Group and these are then accounted only under A&G expense of the Company.</p> <p>b) There is an increase in cost recovery charges (pertaining to salary of Maharashtra Maritime Board employees and other related expenses) by more than 27%. APL to justify the same.</p> <p>APL Response: Inadvertently it was mentioned in the Petition that salary of Maharashtra Maritime Board employees was booked under cost recovery charges. Actually, the salaries of customs department employees at Dahanu port are booked under cost recovery charges. Appropriate correction shall be made in the revised petition. The cost recovery charges in FY 2021-22 was Rs. 0.98 Crore, while that in FY 2022-23 was 1.25 Crore. The same is incurred on the basis of actual salary of customs department employees at Dahanu port. The salary of customs department employees, being Govt. employees is also subject to wage revision as per central government norms and policies. Thus the increase in cost recovery charges is due to increase in salary of customs department employees at Dahanu port.</p> <p>c) O&M expenses is required to be reconciled with the audited accounts.</p>

Sr. No.	Reference	Data Query
		<p>APL Response: The reconciliation between O&M expense as per Audited accounts and as per Petition is provided in Annexure 32 of the Petition.</p>
28.	2.3.2 Wage revision	<p>APL to provide the supporting and calculation of Rs. 3.70 Crore paid against the wage revision arrears</p> <p>APL Response: The copy of wage revision agreement signed with Employee Union for revision of employee salaries with effect from July 2020 is provided in Annexure P28 (Soft copy only). The calculation of employee wise wage revision arrears paid is also provided in Annexure P28 (Soft copy only).</p>
29.	2.10 Financing Charges	<p>a) APL to provide the calculation of the segregation of financing charges for loans and working capital to G,T & D Function</p> <p>APL Response: The same is provided herewith as Annexure P29 (Soft copy only).</p> <p>b) AEML-G has claimed Finance Charges from Crisil/Moody/Fitch for vetting 1000 Crore NCD/ professional fees for Rating, Kindly, confirm whether the same belongs to the financial commitment of AEML Group as a whole or related to power (regulated) business.</p> <p>APL Response: It is submitted that the financing charges are pertaining to \$ 1000 Million Bonds, \$ 282 Million Sub-debt and \$ 300 Million GMTN. Finances availed through the above sources are used for regulated businesses of AEML only.</p>
30.	2.12 Interest on Working Capital	<p>a) APL has considered the weighted average credit period available in FY 2022-23 was 35.20 days for imported coal. However, it is observed that the credit period in April to Jun 2023 was around 7 to 20 days which in July has increased to the extent of 84 days. APL to justify the reason for the same and to confirm whether the credit period of 84 days was as per the contract or there was a delay in payment and in case of delay, whether any penalty has been levied. APL to provide the break-up of the coal cost with any interest or DPC, if any.</p> <p>APL Response: There was inadvertent delay in payment for imported coal in July 2024 to M/s AEL. This was a one-off event. However, it is clarified here that AEL has not charged any penalty to APL (earlier AEML-G).</p> <p>b) APL to provide the details of invoice and the payment made against the procurement of imported coal.</p> <p>APL Response: The monthly purchase of imported coal (quantity and cost) in FY 2022-23 is already provided in</p>

Sr. No.	Reference	Data Query
		Annexure 5 to the Petition. The invoices for imported coal purchased in FY 2022-23 are attached herewith as Annexure P30 (Soft copy only) .
31.	2.11 Return on Equity (RoE)	<p>a) APL to provide the MSLDC certificate with respect to the ramp rate as claimed for performance RoE.</p> <p>APL Response: As submitted in the Petition, AEML-G has filed a Petition before the Hon'ble Commission to specify the methodology for determining ramp rate for intra-State generating stations (Case no. 49 of 2024) which is pending for adjudication. In the mean time, APL (earlier AEML-G) had calculated the Ramp rate as per minute by minute basis for ADTPS and accordingly has claimed the addnl. RoE for FY 2022-23.</p> <p>b) APL to provide MTBF calculations as certified by MSLDC for ADTPS</p> <p>APL Response: The same is attached herewith as Annexure P31 (Soft copy only). The certificate from MSLDC was received after filing of the petition. It is submitted here that the MTBF figures as per the MSLDC certificate for FY 2022-23 are different from the MTBF figures submitted in the Petition. In the revised petition, APL (earlier AEML-G) shall claim the addnl. RoE for MTBF in accordance with MSLDC certificate.</p>
32.	2.13 Non-Tariff Income (NTI)	<p>a) APL to provide the justification of Miscellaneous receipt highlighted in Non-Tariff Income as a negative figure and why the same cannot be considered under O&M head.</p> <p>APL Response: The said amount of Rs. (0.16) Crore is the net amount booked as loss on sale of asset. Since the same has been considered under Non Tariff Income in books of accounts, the Hon'ble Commission is requested to consider the same under NTI.</p> <p>b) APL to provide the reasons for decrease in Income from sale of ash/rejected coal for FY 2022-23</p> <p>APL Response: Due to interruptions on washery operations in FY 2022-23, the coal lifting from SECL to washery reduced in FY 2022-23. Hence the quantity of coal rejects was also reduced in FY 2022-23. Thus the income from coal rejects reduced in FY 2022-23.</p>
C. TRUING UP OF FY 2023-24		
33.	Main Para	APL submitted that it proposes to carry forward along with applicable carrying cost/holding cost for recovery through tariff in FY 2025-26, however ARR and tariff determination for the 5 th Control Period has not been submitted by APL. APL to justify that how the recovery will be undertaken in FY 2025-26 without any proposal of tariff determination process submitted in the current petition

Sr. No.	Reference	Data Query
		<p>APL Response: Necessary changes shall be made in the revised Petition, in accordance with the Prayer of APL to allow recovery of revenue gap till FY 2024-25 by including the same in AEML-D's ARR for FY 2025-26.</p>
34.	3.1 Operational Performance for FY 2023-24	<p>a) APL to provide the calculation of annual PLF, PAF and Auxiliary Consumption for FY 2023-24 as figures are punched in the model and needs to be realigned with the certificate issued by MSLDC.</p> <p>APL Response: The excel calculations for PLF and PAF are provided herewith as Annexure P19 (Soft copy only).</p> <p>b) As per SLDC certificate, Auxiliary consumption is 10.06% and 10.36% in high and low demand season respectively, however, APL has claimed actual auxiliary consumption of 10.28%. APL to provide the calculation for the same.</p> <p>APL Response: 10.28% is the annual figure, while 10.06% and 10.36% are aux. consumption for high demand and low demand season respectively. The calculations are there in Annexure P19 (Soft copy only).</p> <p>c) APL to justify the increase in Auxiliary consumption excluding FGD from 8.64% to 9.07% and secondary oil consumption from 0.08 ml/kWh to 0.18 ml/kWh on YoY basis i.e. from FY 2022-23 to FY 2023-24</p> <p>APL Response: As submitted above, auxiliary consumption (both of plant and FGD) are inversely proportional to plant load factor. The plant load factor in FY 2022-23 was 79.88%, while that in FY 2023-24 was 73.96%. Hence aux. consumption increased in FY 2023-24 compared to FY 2022-23.</p> <p>As regards secondary fuel consumption, the same depends on no. of outages in the year. In FY 2022-23, there were 7 no. of outages (planned and unplanned), while in FY 2023-24 there were 15 no. of outages (planned and unplanned). Secondary fuel oil is required majorly at the time of start up of units. Thus due to increase in no. of outages and subsequent start ups in FY 2023-24, SFC increased in FY 2023-24 compared to FY 2022-23.</p>
35.	3.2.2 GCV loss between as billed by supplier and as received at plant: (b) Raw Coal	<p>APL has submitted that for the purpose of the instant Petition, it has considered GCV loss in case of raw coal limited to 650 kcal/kg, while calculating normative fuel cost for FY 2023-24, in line with the relaxation provided to MSPGCL. APL is requested to also provide the calculation in line with the GCV loss as per MYT Regulations 2019.</p> <p>APL Response: The normative fuel cost calculation considering the GCV loss of 300 kCal/kg for raw coal is attached herewith as Annexure P21 (Soft copy only).</p>

Sr. No.	Reference	Data Query
36.	<p>Table 29: Operational parameters for FY 2023-24</p> <p>(As Billed, As Received GCV and As Fired GCV for FY 2023-24)</p>	<p>a) Table Heading to be rectified.</p> <p>APL Response: The typo error shall be corrected in the revised Petition.</p> <p>b) APL to provide the details of GCV of Washed Coal (as Billed, at washery end and as Received) on a monthly basis alongwith the yield of coal.</p> <p>APL Response: The GCV certificates for washed coal and yield of coal are already provided as part of Annexure 5 to the Petition. The same are again submitted herewith as Annexure P22 (Soft copy only) and Annexure P4 (Soft copy only).</p> <p>c) As per Table 29, Weighted Average GCV (As Received) is 3674 kcal/kg whereas in Form 2.2, the same is 3477 kcal/kg, APL to clarify the same.</p> <p>APL Response: The typo error shall be corrected in the revised Petition.</p> <p>d) As per past records of ADTPS, the GCV of washed coal as received was higher than the Washed coal GCV as billed. However, there is a drop in GCV in FY 2023-24. APL to justify the same. Also, provide the details of guaranteed GCV as per Beneficiation agreement and penalty for not achieving the same.</p> <p>APL Response: The weighted average As Received GCV for FY 2023-24 (3700 kcal/kg) is slightly lower than weighted average As Billed GCV for FY 2023-24 (3703 kcal/kg). However, As Received GCV is more than As Billed GCV in certain months of FY 2023-24 (Apr 23 to Jun 23 and Jan 2024). The GCV measurement at both ends is done by the same agency. However, error to the extent of 50 kCal/kg exists in individual measurements. The difference between As Billed GCV and As Received GCV in most of the past months is within the error margin of 50 kCal/kg.</p> <p>As regards the guaranteed GCV, please refer to the response to query no. 22 (d). The incentive and penalty paid / recovered from washery in accordance with the provisions of agreement in FY 2023-24 are already provided as part of Annexure 5 to the Petition and is again provided herewith as Annexure P6 (Soft copy only).</p>
37.	3.2.2 – Transit Loss	<p>a) APL to provide the details regarding the contract of the delivery point of the imported coal because as per MYT Regulations 2019, for procurement of coal on delivery basis, as no transit and handling loss shall be allowed.</p> <p>APL Response: Please refer to the response to query 23 (b).</p>

Sr. No.	Reference	Data Query
		<p>b) APL has claimed the actual transit loss of 0.12% for imported coal whereas APL has raised contention on considering the normative transit loss of 0.2% on the imported coal procured through Dahanu port and 0.8% on the imported coal procured through Dahej port. Since the actual transit loss is less than the normative loss of 0.20%, APL to justify the claim of seeking higher normative transit loss.</p> <p>APL Response: It is submitted that APL has requested revision in normative transit loss for imported coal to 0.80% in case there is rail transport involved after arrival of coal on port. In case of rail transport, the possibility of leakage / pilferage increases and the situation then becomes similar to transport of domestic coal in case of non-pit-head stations. Hence APL (earlier AEML-G) had claimed transit loss of 0.80% for imported coal transported through Railways in its MTR Order (Case no. 229 of 2022). However, the Hon'ble Commission did not accept the contention of APL (earlier AEML-G) and the issue is now part of the Appeal against the MTR Order before ATE (Appeal no. 543 of 2023). Without prejudice to the contentions in the Appeal. APL (earlier AEML-G) has claimed normative transit loss of 0.2% for imported coal in the instant Petition.</p> <p>c) APL to share the beneficiation agreement and highlight the impact / burden of transit loss as per the agreement.</p> <p>APL Response: Coal beneficiation agreement is attached herewith as Annexure P3 (Soft copy only) and as per the agreement, the washery is required to pay penalty to APL in case the transit loss for washed coal is more than 0.80%, either in monetary value or in coal quantity terms (Page 16 of the agreement). Since in FY 2023-24, the transit loss for washed coal was less than 0.80%, no compensation for coal has been received in FY 2023-24.</p>
38.	3.2.3 Fuel Utilization Plan	<p>As per Regulation 40.9 of the MYT Regulations, 2019, at the time of truing up of respective year, the Hon'ble Commission shall scrutinise the implementation of actual Fuel Utilisation Plan vis-à-vis approved plan, deviations, if any. As can be observed from the Petition, against the approved blending ratio of 71.4:3:25.6 for Washed, imported and alternate coal for FY 2023-24, the actual blending ratio is 40.2: 3.3: 56.5 (washed coal, imported coal and raw coal).</p> <p>a) APL to provide the cost benefit analysis for deviation in the actual Fuel Utilisation Plan vis-à-vis approved plan in proper working format.</p> <p>APL Response: It is submitted that the Hon'ble Commission in the MYT Order had directed APL (earlier AEML-G) to provide cost benefit analysis for deviation in actual fuel utilization plan with respect to approved plan in the MYT Order at the time of truing up of FY 2022-23 to FY 2024-25. Accordingly, APL has provided the same in Annexure 30 to the Petition. As regards the analysis with respect to fuel utilization plan approved in MTR Order for FY 2023-24, the same is attached</p>

Sr. No.	Reference	Data Query
		<p>herewith as Annexure 25 (Soft copy only). The normative Energy charge considering the actual blending ratio is more compared to the normative Energy charge considering blending ratio approved in MTR Order for FY 2023-24. In this regard, it is submitted that the Hon'ble Commission in the MTR Order had approved blending ratio of 71.4:3:25.6 for Washed, imported and alternate coal, wherein the GCV and price of alternate coal was considered at the same level as that of washed coal. Effectively, the Hon'ble Commission had approved a blending ratio of 97 : 3 for washed coal and imported coal respectively for FY 2023-24. However, as stated in the Petition, due to issues with washery operations, APL increased its reliance on raw coal (sourced directly from SECL instead of routing through washery). The interruption at washery and reduction of output from washery is uncontrollable for APL (earlier AEML-G). Since APL (earlier AEML-G) had to use raw coal instead of washed coal due to non-availability washed coal from washery (external factor uncontrollable for APL), the actual blending ratio is skewed more towards raw coal in FY 2023-24. The Hon'ble Commission is requested to consider the same and allow the actual blending ratio for FY 2023-24.</p> <p>b) It is observed that APL has not adhere to the notification issued by MoP to maintain 6% of imported coal for blending for FY 2023-24. APL to provide justification for the same.</p> <p>APL Response: Response to the query shall be provided shortly.</p>
39.	Table 31: Comparative statement of imported coal procured through Dahanu port and through Dahej port in October 2023	<p>APL to provide the supporting of the price considered for the computation purpose.</p> <p>APL Response: The supporting documents for index and invoices are submitted herewith as Annexure P32 (Soft copy only).</p>
40.	3.2.4 Fuel cost for FY 2023-24	<p>a) APL to provide the reconciliation of the fuel cost with audited accounts with proper break-up of adjustment of debit note and penalty recovered separately.</p> <p>APL Response: The reconciliation of expenses and revenue for FY 2023-24 as per audited accounts (Accounting statement format) and as per Petition is provided herewith as Annexure P12 (Soft copy only). The reconciliation of actual fuel cost for FY 2023-24 is also included there, which shows that debit note amount of Rs. 3 Crore has been included in the fuel cost in accounts for FY 2023-24 and the same is not included in the fuel cost as per Petition for FY 2023-24. There is no penalty amount in fuel cost for FY 2023-24.</p>
41.	3.3 Operation and	<p>a) As per the MYT (Second Amendment) Regulations, 2023, notified on 08.06.2023, the water charges shall be allowed</p>

Sr. No.	Reference	Data Query
	Maintenance expense for FY 2023-24	<p>separately considering the norms of specific water consumption notified by MoEFCC. As per APL, there is no specific water consumption norms specified by MoEFCC for sea water based cooling system, which is being used by ADTPS. However, it has been observed that water consumption varies on a monthly basis for ADTPS and even though PLF in FY 2023-24 is lower than in FY 2022-23, the water consumption is on a higher side. ADTPS to justify the water consumption variance on a monthly basis and higher consumption in FY 2023-24.</p> <p>APL Response: It is submitted that one of the major factors affecting water consumption is no of trippings and subsequent boiler light up which requires substantial amount of water. In FY 2022-23, no. of trippings were 7 and in FY 2023-24, no. of trippings increased to 15, resulting in higher water consumption in FY 23-2024.</p> <p>b) ADTPS to provide the water consumption and Gross generation per month for last 5 years.</p> <p>APL Response: The same is provided in Annexure P33 (Soft copy only).</p> <p>c) APL to provide the break up of the Corporate expenses and the manner in which the expenses have been allocated to various segments. Also, APL to clarify the cost head under which this expenditure has been included alongwith the reconciliation with audited accounts.</p> <p>APL Response: Please refer response to query no. 27 (a) regarding nature of corporate expense. The Statutory Auditor certificate in this regard for FY 2023-24 is provided herewith as Annexure P27 (Soft copy only). The expenditure has been booked under A&G expenses. The reconciliation between O&M expense as per Audited accounts and as per Petition is provided in Annexure P12 (Soft copy only).</p> <p>d) There is an increase in cost recovery charges (pertaining to salary of Maharashtra Maritime Board employees and other related expenses) by more than 12%. APL to justify the same.</p> <p>APL Response: Please refer to response in query no. 27 (b).</p> <p>e) O&M expenses is required to be reconciled with the audited accounts.</p> <p>APL Response: The reconciliation is provided in Annexure P12 (Soft copy only).</p>
42.	3.3.2 Wage revision	APL to provide the supporting and calculation of Rs. 0.87 Crore paid against the wage revision arrears

Sr. No.	Reference	Data Query
		APL Response: The calculation of Rs. 0.87 Crore is provided in Annexure P28 (Soft copy only) . The copy of salary slips of the 11 employees, to whom arrears were paid are also provided in Annexure P28 (Soft copy only) .
43.	Table 47 and Table 48 – FERV Loss	<p>APL to provide the detail calculation of the FERV loss as claimed alongwith the G, T and D values with the reference of the same and the supporting / reconciliation with the audited accounts.</p> <p>APL Response: Response to the query shall be provided shortly.</p>
44.	3.10 Financing Charges	<p>APL to provide the calculation of the segregation of financing charges for loans and working capital to G,T & D Function</p> <p>APL Response: The same is attached herewith as Annexure P29 (Soft copy)</p>
45.	3.11 Return on Equity (RoE)	<p>a) APL to provide the MSLDC certificate with respect to the ramp rate as claimed for performance RoE.</p> <p>APL Response: Please refer to response to query no. 31 (a).</p> <p>b) APL to provide MTBF calculations as certified by MSLDC for ADTPS.</p> <p>APL Response: The same is attached herewith as Annexure P31 (Soft copy only). The certificate was not available at the time of filing of petition. It is submitted here that the MTBF figures as per the MSLDC certificate for FY 2023-24 are different from the MTBF figures submitted in the Petition. In the revised petition, APL (earlier AEML-G) shall claim the adnl. RoE for FY 2023-24 as per the MTBF figures in MSLDC certificate.</p> <p>c) APL to provide the income tax computation and IT Form for FY 2023-24</p> <p>APL Response: The same is attached herewith as Annexure P14 (Soft copy only).</p>
46.	3.13 Non-Tariff Income (NTI)	<p>APL to provide the reasons for decrease in Income from sale of ash/rejected coal for FY 2023-24 alongwith the quantum of coal and sale realisation for last 5 years.</p> <p>APL Response: As submitted earlier, due to issues with washery operations, the coal lifting from SECL to washery reduced from FY 2022-23 onwards. Hence the quantity of coal rejects was also reduced in FY 2023-24. Thus the income from sale of coal rejects reduced in FY 2023-24. The quantity of coal rejects and ash sold and revenue from the same during last 5 years is provided as Annexure P34 (Soft copy only).</p>

Sr. No.	Reference	Data Query
D. PROVISIOINAL TRUING UP OF FY 2024-25		
47.	4.1 Operational Performance for FY 2024-25	<p>a) APL has provided the actual data of 5 months against the 6 months data to be provided as per Regulations. APL to justify the same</p> <p>APL Response: The GCV certificates for a particular month is usually finalized and received by APL (earlier AEML-G) by 20th of next month. Since the Petition was to be filed by 1st November 2024, APL (earlier AEML-G) had considered data till Aug 2024 only. However, data for Sept 2024 is now available and APL (earlier AEML-G) shall now consider actual data for 6 months in the revised Petition for provisional true up of FY 2024-25.</p>
48.	4.2.1 Gross Calorific Value (GCV) of coal and secondary fuel oil for FY 2024-25	<p>a) As per Table 59, APL has considered GCV (As Billed) for imported coal as 4491 kcal/kg and (As Received) as 4287 kCal/kg resulting in moisture / grade correction of 204 kCal/kg. APL to justify such correction for imported coal in with the imported coal procurement contract.</p> <p>APL Response: The actual As Billed GCV for imported coal in Aug 2024 was 4491 kcal/kg and As Received GCV was 4287 kcal/kg. Hence the GCV loss between As Billed and As received was 204 kcal.kg. The supporting As Billed GCV certificates and As Received GCV certificates are attached herewith as Annexure P35 (Soft copy only). The delivery points for this contract were ports of Hazira and Dharamtar. The As Billed GCVs are measured at those points on the basis of which As Billed GCV works out to 4491 kcal/kg while the As Received GCV at ADTPS end works out to 4287 kcal/kg.</p> <p>b) APL has submitted that for the purpose of the instant Petition, it has considered GCV loss in case of raw coal limited to 650 kcal/kg, while calculating normative fuel cost for FY 2024-25, in line with the relaxation provided to MSPGCL. APL is requested to also provide the calculation in line with the GCV loss as per MYT Regulations 2019</p> <p>APL Response: The normative fuel cost calculation considering the GCV loss of 300 kCal/kg for raw coal is attached herewith as Annexure P21 (Soft copy only).</p>
49.	Table 60: As Billed, As Received GCV and As Fired GCV for FY 2024-25	<p>a) As per APL, a note has been incorporated which states that GCV loss for raw coal has been limited to 300 kCal/kg as per MYT Regulations, 2019 in the above table. However, APL in the petition has claimed the GCV loss limited to 650 kcal/kg. APL to reconcile the same.</p> <p>APL Response: The error shall be rectified in the revised Petition.</p>

Sr. No.	Reference	Data Query
50.	4.2.2 Transit Loss and Landed Cost of Fuel for FY 2024-25	<p>a) APL to provide the details regarding the contract of the delivery point of the imported coal because as per MYT Regulations 2019, for procurement of coal on delivery basis, as no transit and handling loss shall be allowed.</p> <p>APL Response: Please refer to the response to query 23 (b).</p> <p>b) APL has claimed the actual transit loss of 0.03% for imported coal whereas APL has raised contention on considering the normative transit loss of 0.2% on the imported coal procured through Dahanu port and 0.8% on the imported coal procured through Dahej port. Since the actual transit loss is less than the normative loss of 0.20%, APL to justify the claim of seeking higher normative transit loss.</p> <p>APL Response: Please refer to response in query 37 (b).</p> <p>c) APL to provide the latest invoice of the coal for last 3 months.</p> <p>APL Response: The latest coal invoices, railway bills and other coal related bills (July 2024, Aug 2024 and Sept 2024) are submitted herewith as Annexure P36 (Soft copy only).</p>
51.	4.2.3 Fuel Utilization Plan for FY 2024-25	<p>a) APL submitted that it has not received any washed coal in the months of June 2024 and August 2024 and has received only 8124.60 MT of washed coal in July 2024, compared to 1 to 1.5 lakh MT that it used to receive every month till FY 2021-22. APL to provide the details of minimum quantum offtake as per agreement with washery (if any) and any action to be taken for lower offtake.</p> <p>APL Response: As submitted in the petition, due to issues with the Washery, it was consistently unable to meet the requirement of ADTPS. Consequently, ADTPS is not diverting coal from mines to washery and directly transporting raw coal itself.</p> <p>b) APL to provide the action plan in relation to procurement of Washed coal alongwith the timeline.</p> <p>APL Response: As submitted in the Petition, APL does not foresee offtake of washed coal from the washery and therefore has estimated the coal requirement in balance seven months of FY 2024-25 considering raw coal and imported coal only.</p> <p>c) It is observed that APL has not adhered to the notification issued by MoP to maintain 4% of imported coal for blending till 15.10.2024. APL to provide justification for the same</p>

Sr. No.	Reference	Data Query
		<p>APL Response: Response to the query shall be provided shortly.</p> <p>d) APL has submitted that it has procured limited quantity of around 48,000 MT (one vessel) of imported coal in FY 2024-25 to make up for the coal shortfall. APL to provide the supporting for the same along with the cost break-up</p> <p>APL Response: Inadvertently, it was mentioned in Petition that one vessel of imported coal was procured in August 2022. Actually, the imported coal of 48000 MT has been procured from M/s AEL through competitive bidding. The bid evaluation sheet and details of bids received are provided herewith as Annexure P37 (Soft copy only). In August 2024, around 27000 MT of coal was received at ADTPS. The month wise cost break up of imported coal in FY 2024-25 is also provided in Annexure P37 (Soft copy only).</p>
52.	4.5 Capitalization in FY 2024-25	<p>As per Regulation 10.1 of MERC ((Approval of Capital Investment Schemes) Regulations, 2022 regarding the non-DPR scheme provide that:</p> <p><i>“10.1 All Non-DPR Schemes shall be required to be registered with the Commission on quarterly basis in physical form, till the commencement of the web-portal referred in Regulation 19 of these Regulations, after which the Schemes shall be registered on the web portal:</i></p> <p><i>Provided that the Format specified in Appendix 1 for submission of DPR Schemes shall be applicable for Non-DPR Schemes also, to be filled-up as applicable/relevant:</i></p> <p>APL to provide the details of the submission of Non-DPR schemes to MERC, which has been claimed in FY 2024-25</p> <p>APL Response: It is submitted here that the Non-DPR schemes claimed for FY 2024-25 are planned to be carried out in FY 2024-25 at ADTPS. The Non-DPR schemes have not been submitted to the Hon'ble Commission yet. They shall be submitted in due course as per provisions of MERC (Approval of Capital Investment Schemes) Regulations, 2022.</p>
53.	4.8 Interest on Loans	<p>APL to provide the documentary evidence of claiming weighted average Interest rate of loan of 9.28% as on 1st April 2024.</p> <p>APL Response: The documentary evidence of closing balance of loans for FY 2023-24 (in \$ terms) is attached here as Annexure P38 (Soft copy only). APL has calculated the weighted average Interest rate of loan of 9.28% as on 1st April 2024 by considering the opening balance of loans and interest rate for FY 2023-24.</p>
E. CUMULATIVE REVENUE GAP/ (SURPLUS) TILL FY 2024-25		

Sr. No.	Reference	Data Query
54.		<p>APL has submitted that “<i>The Hon’ble Commission is requested to approve the cumulative revenue gap of Adani Power Ltd. till FY 2024-25 by allowing it as pass through in the ARR of the beneficiary i.e. AEML-D during FY 2025-26</i>”.</p> <p>However, ARR and tariff determination for the 5th Control Period has not been submitted by APL. APL to justify that how the recovery will be undertaken in FY 2025-26 without any proposal of tariff determination process submitted in the current petition.</p> <p>APL Response: Since the tariff for fifth Control Period has not been filed by APL, APL has proposed to recover the revenue gap till FY 2024-25 by including the same in the ARR of AEML-D for FY 2025-26. Thus the recovery of revenue gap till FY 2024-25 can be ensured by recovery of the same amount through tariff by AEML-D in FY 2025-26 and one time payment of the same to APL.</p>
55.	Carrying Cost	<p>The Commission has approved the provisional gap of Rs. 20.99 Cr for FY 2023-24 and allowed to recover the same in FY 2023-24 in MTR Order. APL has not considered the recovery of the same while calculating the carrying cost in the current Petition. APL to justify the same.</p> <p>APL Response:</p> <ol style="list-style-type: none"> (1) The provisional gap of Rs. 20.99 cr. was for FY 2022-23 and not FY 2023-24. (2) In the MTR Order, the Hon’ble Commission had approved a cumulative revenue gap of Rs. (47.48) cr. which was inadvertently not considered in the ARR of AEML-D for FY 2023-24. In the errata Order issued subsequently, this error was recognised and the Commission stated that the same shall be considered in next petition. Accordingly, the same shall be passed through, along with holding cost by AEML-D in its MYT Petition. (3) The provisional revenue gap of Rs. 20.99 for FY 2022-23 was included in the cumulative gap of Rs. (47.48) cr. Hence, it does not require separate consideration.
F. COMPLIANCE TO DIRECTIVES		
56.		<p>As per Regulations 5.2 of MYT Regulations 2024, along with the Petition for determination of Tariff or Fees and Charges and Truing-up under these Regulations, the Petitioner shall submit consolidated statement of the status of the adherence of prevailing Regulations and / or the directives of the Commission in the earlier Orders (including Tariff as well as Non-Tariff Orders) along with the justification of non-compliance, if any:</p> <p>ADTPS has provided the compliance of direction only in relation to the directions issued in Tariff Order. ADTPS to provide the details of the compliance of direction given in any earlier order including Tariff as well as Non-Tariff Orders).</p>

Sr. No.	Reference	Data Query
		APL Response: The status of directives of earlier orders and regulations shall be included in the revised petition.
G. MTR Formats		
57.	F1 – ARR summary	<p>Impact of sharing of gains/loss on Fuel cost, O&M and Interest on working capital is not calculated resulting in mismatch in total ARR between F1, F13 and as per Write-up</p> <p>APL Response: Necessary changes shall be made in the revised Petition.</p>
58.	Form 2.1 – Operational Parameter	<p>a) APL to provide the computation for calculation of Annual PAF as highlighted in F 2.1 for FY 2022-23 and FY 2023-24</p> <p>APL Response: The same are provided in Annexure P19 (Soft copy only).</p> <p>b) APL has considered the normative gross generation and actual auxiliary consumption (in MU) for FY 2022-23 and for FY 2023-24 has considered the normative auxiliary consumption, resulting in different approach and mismatch in computation. APL to rectify the same.</p> <p>APL Response: Inadvertently, APL has considered normative aux. consumption under actual column for FY 2023-24. The same shall be rectified in the revised Petition model.</p> <p>c) Under the head, “Scheduled (Net) Generation”, APL has considered the actual generation and same needs to be rectified.</p> <p>APL Response: The same shall be rectified in the revised Petition model.</p> <p>d) APL to justify the increase in Secondary fuel oil consumption in FY 2023-24 as compared to FY 2022-23, though the same is below normative level.</p> <p>APL Response: Please refer to response to query 34 (c).</p>
59.	Form 2.2: Energy Charges for Thermal Generation	<p>a) APL to provide the calculation of the actual gross energy Generation for FY 2022-23</p> <p>APL Response: Necessary changes shall be done in revised Petition model.</p>

Sr. No.	Reference	Data Query
		<p>b) APL to provide the calculation of annual PLF, PAF and Auxiliary Consumption for FY 2022-23 and FY 2023-24 as figures are punched in the model and needs to be realigned with the certificate issued by MSLDC</p> <p>APL Response: The same are provided in Annexure P19 (Soft copy only).</p> <p>c) Details of GCV certificates to be provided for Washed, imported and raw coal.</p> <p>APL Response: The same are already provided as part of Annexure 5 to the Petition. They are again being provided as Annexure P22 (Soft copy only).</p> <p>d) Approved Weighted GCV (As billed) for FY 2022-23 is 3751 kcal/kg whereas APL has considered 3791 kcal/kg. APL to rectify the same.</p> <p>APL Response: The same shall be rectified in the revised Petition model.</p> <p>e) Approved GCV Loss in transit (weighted) for FY 2023-24 needs to be realigned with MTR Order.</p> <p>APL Response: The same shall be rectified in the revised Petition model.</p> <p>f) Approved price of Raw coal needs to be incorporated in the Form 2.2 for FY 2023-24 and FY 2024-25</p> <p>APL Response: Approved price of alternate coal as approved in the MTR Order for FY 2023-24 and FY 2024-25 shall be incorporated in the revised Petition model.</p> <p>g) APL to justify as why there is no improvement in GCV for washed coal between (As Billed) and (As Received) considering the beneficiation agreement and the related clause to be identified on guarantee GCV, if any.</p> <p>APL Response: Please refer to response in query no. 22 (d).</p> <p>h) Landed cost of Coal for domestic coal under normative head is calculated considering transit loss of 1.05% and needs to be rectified with normative transit loss of 0.8% for FY 2022-23</p> <p>APL Response: Please refer to section 2.2.3 of the Petition. As per the washery contract, the washery is required to pay</p>

Sr. No.	Reference	Data Query
		<p>penalty to APL in case the transit loss for washed coal is more than 0.80%, either in monetary value or in coal quantity terms. In FY 2022-23, washery has given a quantity of 2644.70 MT of washed coal towards penalty for higher transit loss. The same, being compensation for loss, has been considered at zero cost. Thus increase in the actual coal cost (for washed coal) due to actual transit loss being higher than 0.80% is compensated by the additional quantity of coal received as compensation at zero cost. Thus, the impact of higher transit loss in washed coal has been nullified through addition of compensatory coal quantity in the denominator while working out coal cost in Rs./MT terms (for washed coal) and therefore there is no requirement of adjusting the coal cost for normative transit loss. Therefore, APL has considered the actual coal cost (for washed coal) for calculation of normative fuel cost for FY 2022-23.</p> <p>i) It is observed that due to reduction in washed coal quantum in H2, the landed price per unit has increased from Rs. 4.385/kWh to Rs. 4.576/kWh. This also results in deviation from the Fuel Utilisation Plan. APL to provide the action plan undertaken to minimize the Energy Charge and/or procurement plan to optimize the fuel cost</p> <p>APL Response: APL submits that due to issues with washery operations, APL has no option but to utilize raw coal from SECL. The washery interruptions were not envisaged by APL (earlier AEML-G) and hence it had submitted the fuel utilization plan for FY 2024-25 considering washed coal in FY 2024-25 in the MTR Petition (Case no. 229 of 2022). However, no washed coal has been received in June 2024, Aug 2024 and Sept 2024 and there is no certainty that washed coal will be received as per requirement of APL in future. Therefore APL has estimated the coal consumption for balance seven months of FY 2024-25 considering raw coal and imported coal only. As regards Energy charge, APL has considered the GCV for the period June 2024 to Aug 2024 for calculation of Energy charge for balance seven months of FY 2024-25. Due to monsoon months, the GCVs of coal were on the lower side. However, GCVs of coal are likely to improve from October 2024 onwards and the Energy charge will be optimized to that extent.</p>
60.	GCV	<p>a) APL to provide the reason for decrease in GCV for Imported coal from 4133 kcal/kg (As Billed) to 3933 kcal/kg. (As Received) for the month of August 2022 whereas for another month there is no GCV Loss. APL to also highlight the provision in the procurement contract for such drop in GCV.</p> <p>APL Response: The imported coal received in Aug 2022 was procured through competitive bidding. The billing for the same was on the basis of load port GCV (4133 kCal/kg). The As Received GCV (3933 kcal/kg) is the GCV measured at ADTPS end after receipt of imported coal. The As Billed GCV certificate and As Received GCV certificate are provided herewith in Annexure P35 (Soft copy only). In other months of FY 2022-23, wherein imported coal has been procured through competitive bidding, the imported coal was supplied by M/s Adani Enterprise Ltd. (AEL) from Dahej. The figures for As Billed GCV was inadvertently submitted at the same level as that of As Received GCV. The revised values shall be</p>

Sr. No.	Reference	Data Query								
		<p>submitted in the revised Petition.</p> <p>b) APL to justify the variation in GCV loss for procurement of Raw Coal whereby the GCV loss is in the range of 171kcal/kg to 1229kcal/kg for FY 2022-23 and FY 2023-24.</p> <p>APL Response: Please refer to section 2.2.2 of the Petition. The GCV loss is uncontrollable for APL as is the case with other generating companies in India. The same is also evident from the MSPGCL Order in Case no. 132 of 2023 dated 01.02.2024.</p> <p>c) APL to provide the reason for GCV loss of 438kcal/kg in imported coal between Coal (As Received) and Coal (As Fired)</p> <p>APL Response: The imported coal procured in Aug 2022 was fired in the months of Sept 2022, Feb 2023 and Mar 2023. The stacking loss has been higher due to long duration storage.</p>								
61.	Form 2.3: Fuel Cost Details for Thermal Generation	<p>a) APL to provide the details of other charges considered in washed coal cost alongwith the contractual provisions and supporting documents, if any.</p> <p>APL Response: The other charges consist of rake handling charges, open yard coal insurance, rent for Adivasi land, railway staff salary, BG commission, coal analysis charges for referee samples, custom duty for imported coal etc. Summary of these charges in FY 2022-23 to FY 2024-25 (H1) is attached herewith as Annexure P39 (Soft copy only). They are included in calculation of coal consumption cost (Rs./MT) in every month. Sample invoices for the month of Apr 2024 is attached herewith as Annexure 39 (Soft copy only).</p> <p>b) APL to provide justification for increase in other charges from Rs. 247.29/MT in FY 2023-24 to Rs. 491/MT in FY 2024-25.</p> <p>APL Response: There were some inadvertent errors in break up of charges from FY 2022-23 to FY 2024-25 (H1). The corrected numbers for washed coal are as under:</p> <table border="1" data-bbox="573 1230 1543 1331"> <thead> <tr> <th data-bbox="573 1230 1052 1295">Particulars / (Rs./MT)</th> <th data-bbox="1052 1230 1178 1295">FY 22-23</th> <th data-bbox="1178 1230 1304 1295">FY 23-24</th> <th data-bbox="1304 1230 1543 1295">FY 24-25 (till Aug 24)</th> </tr> </thead> <tbody> <tr> <td data-bbox="573 1295 1052 1331">Basic Cost</td> <td data-bbox="1052 1295 1178 1331">2159.34</td> <td data-bbox="1178 1295 1304 1331">2029.38</td> <td data-bbox="1304 1295 1543 1331">1823.40</td> </tr> </tbody> </table>	Particulars / (Rs./MT)	FY 22-23	FY 23-24	FY 24-25 (till Aug 24)	Basic Cost	2159.34	2029.38	1823.40
Particulars / (Rs./MT)	FY 22-23	FY 23-24	FY 24-25 (till Aug 24)							
Basic Cost	2159.34	2029.38	1823.40							

Sr. No.	Reference	Data Query																											
		Freight	2790.03	2793.50	2779.03																								
		Fuel Handling Charges	204.78	206.22	204.68																								
		Any other charges	247.40	198.61	488.13																								
		Total Price excluding Transit Loss	5401.55	5227.71	5295.23																								
		<p>As seen from above, the other charges have increased from Rs. 247.40/MT in FY 2022-23 to Rs. 488.13/MT in FY 2024-25 (till Aug 2024). In this head, other expenses such as tribal land rent, railway staff salary, rake handling charges etc. are booked which are fixed in nature. Due to lower quantity of washed coal fired in FY 2024-25 (till Aug 2024), the other charges in Rs./MT terms have increased.</p>																											
		<p>c) Under Raw Coal, Fuel Handling charges of Rs. 207.38/MT has been considered in FY 2024-25 which was not there in past. APL to provide the rationale for the same.</p> <p>APL Response: The fuel handling charges for FY 2022-23 and FY 2023-24 were inadvertently shown under taxes and duties head for raw coal. The same shall be rectified in revised Petition.</p>																											
		<p>d) Under Raw Coal, Other charges has decreased from Rs. 30.99/MT in FY 2023-24 to Rs. 6.21/MT in FY 2024-25. APL to provide the rationale for the same.</p> <p>APL Response: There were some inadvertent errors in break up of charges from FY 2022-23 to FY 2024-25 (H1). The corrected numbers for raw coal are as under:</p>																											
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Particulars / (Rs./MT)</th> <th style="text-align: center;">FY 22-23</th> <th style="text-align: center;">FY 23-24</th> <th style="text-align: center;">FY 24-25 (till Aug 24)</th> </tr> </thead> <tbody> <tr> <td>Basic Cost</td> <td style="text-align: right;">1809.80</td> <td style="text-align: right;">1817.84</td> <td style="text-align: right;">1840.28</td> </tr> <tr> <td>Freight</td> <td style="text-align: right;">2786.95</td> <td style="text-align: right;">2771.36</td> <td style="text-align: right;">2732.45</td> </tr> <tr> <td>Fuel Handling Charges</td> <td style="text-align: right;">205.22</td> <td style="text-align: right;">204.51</td> <td style="text-align: right;">205.16</td> </tr> <tr> <td>Any other charges</td> <td style="text-align: right;">30.16</td> <td style="text-align: right;">14.78</td> <td style="text-align: right;">6.14</td> </tr> <tr> <td>Total Price excluding Transit Loss</td> <td style="text-align: right;">4832.12</td> <td style="text-align: right;">4808.48</td> <td style="text-align: right;">4784.04</td> </tr> </tbody> </table>				Particulars / (Rs./MT)	FY 22-23	FY 23-24	FY 24-25 (till Aug 24)	Basic Cost	1809.80	1817.84	1840.28	Freight	2786.95	2771.36	2732.45	Fuel Handling Charges	205.22	204.51	205.16	Any other charges	30.16	14.78	6.14	Total Price excluding Transit Loss	4832.12	4808.48	4784.04
Particulars / (Rs./MT)	FY 22-23	FY 23-24	FY 24-25 (till Aug 24)																										
Basic Cost	1809.80	1817.84	1840.28																										
Freight	2786.95	2771.36	2732.45																										
Fuel Handling Charges	205.22	204.51	205.16																										
Any other charges	30.16	14.78	6.14																										
Total Price excluding Transit Loss	4832.12	4808.48	4784.04																										
		<p>The other charges have decreased from Rs. 30.16/MT in FY 2022-23 to Rs. 6.14/MT in FY 2024-25 (till Aug 2024). In</p>																											

Sr. No.	Reference	Data Query																								
		<p>other charges, GCV analysis charges by IGI at ADTPS end, GCV analysis charges by CIMFR/ QCI at mine end and other charges are considered. The GCV analysis at mine end was being carried out by M/s CIMFR till November 2023 and thereafter it is being carried out by M/s QCI. The price of GCV analysis of coal by M/s QCI is less compared to the price of GCV analysis of coal by M/s CIMFR. Hence the other charges have reduced.</p> <p>e) Under Imported coal, there is a major variation in Taxes and Duties and Other Charges for all the three years i.e. FY 2022-23 to FY 2024-25. APL to justify the same for each year.</p> <p>APL Response: There were some inadvertent errors in break up of charges from FY 2022-23 to FY 2024-25 (H1). The corrected numbers for imported coal are as under:</p> <table border="1" data-bbox="615 662 1892 919"> <thead> <tr> <th>Particulars / (Rs./MT)</th> <th>FY 22-23</th> <th>FY 23-24</th> <th>FY 24-25 (till Aug 24)</th> </tr> </thead> <tbody> <tr> <td>Basic Cost</td> <td>12723.85</td> <td>5371.88</td> <td>8305.91</td> </tr> <tr> <td>Freight</td> <td>670.34</td> <td>857.37</td> <td>723.09</td> </tr> <tr> <td>Taxes and Duties</td> <td>553.52</td> <td>680.08</td> <td>82.28</td> </tr> <tr> <td>Any other charges</td> <td>449.47</td> <td>744.15</td> <td>135.99</td> </tr> <tr> <td>Total Price excluding Transit Loss</td> <td>14397.18</td> <td>7653.48</td> <td>9247.27</td> </tr> </tbody> </table> <p>Payment of customs duty is booked in taxes and duties head of imported coal. In FY 2022-23 and FY 2023-24, imported coal was procured through vessels and for them customs duty was paid. In FY 2024-25, only differential customs duty for the payment made in FY 2023-24 has been paid till now. Hence there is reduction against this head in FY 2024-25. In other charges, terminal handling & water front charges, GCV analysis charges, insurance etc. are included. In FY 202-23 and FY 2023-24, APL (earlier AEML-G) had to pay terminal handling & water front charges since imported coal was procured through vessels. In FY 2024-25, imported coal has been procured without involving vessels, hence the other charges have reduced.</p> <p>f) APL to provide the break-up of the landed cost of RAW, imported and Washed coal on a monthly basis for FY 2022-23 to FY 2024-25 (H1)</p> <p>APL Response: The same is provided in Annexure P8 (Soft copy only)</p>	Particulars / (Rs./MT)	FY 22-23	FY 23-24	FY 24-25 (till Aug 24)	Basic Cost	12723.85	5371.88	8305.91	Freight	670.34	857.37	723.09	Taxes and Duties	553.52	680.08	82.28	Any other charges	449.47	744.15	135.99	Total Price excluding Transit Loss	14397.18	7653.48	9247.27
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Total Price excluding Transit Loss	14397.18	7653.48	9247.27																							
62.	Form 2.4 – Interest on	While calculating the maintenance spares for FY 2024-25, APL has linked the GFA of FY 2025-26 instead of opening																								

Sr. No.	Reference	Data Query
	working capital	balance of FY 2024-25. APL to rectify the same. APL Response: The same shall be rectified in the revised Petition model.
63.	Coal stock	APL to provide the calculation of the normative fired quantity as highlighted in the sheet for washed coal, raw coal and imported coal APL Response: The normative fired quantity per month in coal stock sheet has been derived by dividing the normative fuel quantity in F2.2 sheet with 12.
64.	Apr24-Aug24	As per APL, there is a GCV loss of 204 kcal/kg in imported coal against the procurement in August 2024. APL to provide the reason for the same alongwith the provision in the procurement contract for such drop in GCV. APL Response: Please refer to the response in query no. 48 (a).
65.	Form 3.3 – A&G Expenses	a) It has been observed that there is a significant increase in cost related to Rent, Insurance, Conveyance, Advertisement, Vehicle Hiring Expenses and Miscellaneous expenses in FY 2022-23. APL to justify the same APL Response: The same shall be provided shortly. b) It has been observed that there is a significant increase in cost related to Legal Charges, Professional Consultancy, Licensee Fee in FY 2023-24. APL to justify the same APL Response: The same shall be provided shortly. c) APL to provide the details related to Miscellaneous expenses. APL Response: The same shall be provided shortly.
66.	Form 3.4	There is a significant increase in cost related to Civil works under R&M in FY 2022-23 and FY 2023-24. APL to justify the same. APL Response: As per the MTR Petition (Case no. 229 of 2022) submitted, the R&M cost on civil works in FY 2021-22 was Rs. 1.79 Crore, while the same is Rs. 1.29 Crore in FY 2022-23 and Rs. 1.40 Crore in FY 2023-24. Hence there is no

Sr. No.	Reference	Data Query
67.	Form 4.1 - Capital Expenditure plan	<p>increase in R&M cost for civil works.</p> <p>In Certain schemes, the cost incurred is higher than the cost approved for which no justification has been provided with regards to such deviation. APL to provide the details of the same.</p> <p>APL Response: The same shall be submitted shortly.</p>
68.	Format 4.2 – Capitalisation Plan	<p>a) Certain scheme have physical progress of more than 100%. APL to justify the rationale for the same.</p> <p>APL Response: It is submitted that in majority of schemes, where physical progress is more than 100%, no additional capitalization has been made in FY 2022-23 and FY 2023-24. The justification for cost increase against schemes against which capitalization is made in FY 2022-23 or FY 2023-24 and physical progress has crossed 100% is provided in response to query no. 67.</p> <p>b) For certain scheme, even though physical progress is less than 100%, no additional capitalisation has been envisaged. APL to clarify whether such scheme is completed / pending and in case the scheme is completed, than physical progress to be highlighted as 100%.</p> <p>APL Response: It is submitted that the status of schemes which are in progress, the schemes which are completed and schemes which have been surrendered (not initiated) are provided in Sheet 4.2 of the Petition. Physical progress of schemes completed shall be marked as 100% in Sheet 4.2 in the revised Petition.</p> <p>c) Under CAPEX, APL has made provision of CAPEX inventory of Rs. 4.58 Crore and Rs. 0.52 Crore in FY 2022-23 and FY 2023-24. APL to provide the nature of such expenditure and the scheme related to the same.</p> <p>APL Response: The items specified under capex inventory (Meters, transformers, capex inventory, spares etc.) are not specific to any DPR/Non-DPR scheme. However, they are used in capex towards DPR/Non-DPR schemes.</p> <p>d) APL to provide the details of the Non-DPR scheme and reference of the approval from Commission as per CAPEX Regulations 2022.</p> <p>APL Response: Approval of Non-DPR schemes is not made by the Hon'ble Commission as per Capex Regulations, 2022. The Non-DPRs submitted to / registered with the Hon'ble Commission are provided as Annexure 11 and Annexure 25 to the Petition (for FY 2022-23 and FY 2023-24 respectively). For FY 2024-25, Non-DPRs shall be registered in due course.</p>

Sr. No.	Reference	Data Query																														
69.	Format 4.3 - Capital Work-in-progress - Project-wise details	<p>Under Inventory during FY 2023-24, Investment is highlighted as negative figure. APL to clarify the same.</p> <p>APL Response: The items specified under inventory (Meters, transformers, capex inventory, spares etc.) are not specific to any DPR/Non-DPR scheme. However, they are used in capex towards DPR/Non-DPR schemes. The investment during the year against these items is negative, implying net issuance of material towards Capex in DPR/Non-DPR schemes.</p>																														
70.	Form 5.1 (E): Assets & Depreciation- Existing Schemes	<p>Though the cumulative opening GFA for FY 2022-23 reconciles with the approved figure, the individual block of assets are required to be reconciled.</p> <table border="1"> <thead> <tr> <th>Block of Assets</th> <th>As per APL</th> <th>Approved</th> </tr> </thead> <tbody> <tr> <td>Free hold Land</td> <td>19.69</td> <td>19.69</td> </tr> <tr> <td>Buildings</td> <td>166.75</td> <td>166.27</td> </tr> <tr> <td>Plant and Equipment</td> <td>1,799.31</td> <td>1,798.94</td> </tr> <tr> <td>Office Equipment</td> <td>2.67</td> <td>2.66</td> </tr> <tr> <td>Vehicles</td> <td>17.75</td> <td>18.67</td> </tr> <tr> <td>Furniture and Fixtures</td> <td>13.16</td> <td>12.99</td> </tr> <tr> <td>Electrical Installations</td> <td>4.64</td> <td>4.75</td> </tr> <tr> <td>Ref & Dom Appl</td> <td>1.14</td> <td>1.14</td> </tr> <tr> <td>Total</td> <td>2,025.10</td> <td>2,025.11</td> </tr> </tbody> </table> <p>APL Response: There is difference in the treatment of disallowance of capitalization during the truing up years as per the Hon'ble Commission and as per APL (earlier AEML-G). For example, the Hon'ble Commission had allowed capitalization of Rs. 50.18 Crore in FY 2021-22 against actual capitalization of Rs. 55.81 Crore in MTR Order dated 31.03.2023 in Case no. 229 of 2022. For the purpose of asset class wise GFA addition in FY 2021-22, the Hon'ble Commission had considered actual asset class wise capitalization (totaling Rs.55.81 Crore) and prorated the same by Rs. 50.18 Crore, to get closing balance of asset class wise GFA for FY 2021-22. However, APL (earlier AEML-G) has identified the actual assets disallowed in FY 2021-22 by the Hon'ble Commission and has deducted them the actual asset class wise capitalization in FY 2021-22 to get the closing GFA balance for FY 2021-22. Therefore, there is difference in asset class wise opening balance for FY 2022-23 as per the Petition filed now and as considered by Hon'ble Commission in the MTR Order. The total opening GFA for FY 2022-23 as per Petition filed now matches with that of closing balance of FY 2021-22 as per Hon'ble Commission (ignoring the rounding off difference of Rs. 0.01 Crore). APL (earlier AEML-G) as well as AEML-T and AEML-D had been following this practice to match opening balance of GFA of the starting year, in case there has been</p>	Block of Assets	As per APL	Approved	Free hold Land	19.69	19.69	Buildings	166.75	166.27	Plant and Equipment	1,799.31	1,798.94	Office Equipment	2.67	2.66	Vehicles	17.75	18.67	Furniture and Fixtures	13.16	12.99	Electrical Installations	4.64	4.75	Ref & Dom Appl	1.14	1.14	Total	2,025.10	2,025.11
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Sr. No.	Reference	Data Query									
		disallowance of capitalization by Hon'ble Commission in the earlier years in earlier Tariff Orders. The same principle was also followed by AEML-G in MTR Petition (Case no. 229 of 2022), wherein disallowance in capitalization made by Hon'ble Commission for FY 2017-18 and FY 2018-19 (in Case no. 298 of 2019) was identified and adjusted in respective asset classes to match the opening GFA for FY 2019-20 as per MTR Petition with the closing balance of FY 2018-19 as allowed by Hon'ble Commission in Case no. 298 of 2019. APL requests the Hon'ble Commission to consider the asset class wise opening GFA balance for FY 2022-23 as submitted in the instant Petition.									
71.	Format 6 – Interest on Loan	<p>APL to provide the proper supporting with respect to interest rate and interest amount and justify the calculation.</p> <p>APL Response: Response to same shall be submitted shortly.</p>									
72.	Format 9 – Revenue from Sale of Electricity	<p>APL to reconcile the Revenue from Energy Charges + FAC with Form 2.2 as outlined below:</p> <table border="1" data-bbox="829 695 1318 805"> <thead> <tr> <th>Financial Year</th> <th>Form 9</th> <th>Form 2</th> </tr> </thead> <tbody> <tr> <td>2022-23</td> <td>1468.86</td> <td>1495.91</td> </tr> <tr> <td>2023-24</td> <td>1088.80</td> <td>1138.38</td> </tr> </tbody> </table> <p>APL Response: The revenue from Energy Charges+FAC shown in Form 9 is the revenue recovered from AEML-D through monthly FAC. The normative fuel cost calculated in monthly FAC is considering the GCV loss of 300 kcal/kg for raw coal and stacking loss limit of 120 kcal/kg. In Form 2, APL has calculated the normative fuel cost considering GCV loss of 650 kcal/kg for raw coal, for which APL has sought relaxation from the Hon'ble Commission in line with relaxation allowed to MSPGCL. Further, the normative fuel cost in monthly FAC submissions is calculated considering monthly FAC values, while in Form 2, the normative fuel cost has been calculated considering weighted average GCV values. Because of these factors, the normative fuel cost calculated in Form 2 is different from the revenue from Energy Charges+FAC shown in Form 9.</p>	Financial Year	Form 9	Form 2	2022-23	1468.86	1495.91	2023-24	1088.80	1138.38
Financial Year	Form 9	Form 2									
2022-23	1468.86	1495.91									
2023-24	1088.80	1138.38									
73.	F 9.2 and F 9.3	<p>Expected Revenue from Existing and Proposed tariff for MYT Control period to be provided.</p> <p>APL Response: Since APL has not filed for ARR for MYT period, F9.2 and F9.3 have been left blank.</p>									
74.	Form 15: Depreciation Schedule	Form needs to updated in toto with depreciation amount and remaining depreciable value.									

Sr. No.	Reference	Data Query
		<p>APL Response: APL has submitted the asset wise depreciation claimed for FY 2022-23 and FY 2023-24 as Annexure 14 to the Petition. The Hon'ble Commission is requested to consider the same.</p>
75.	Form 12: Payment Efficiency	<p>Interest payment need to be reconciled with the Annexure 17 where interest amount is calculated.</p> <p>APL Response: It is submitted that interest amounts shown in Form 12 of Petition are base interest only. In addition payment of withholding tax and hedge premium is done. The actual payment details of base interest along with withholding tax and hedge premium in FY 2022-23 and FY 2023-24 are attached herewith as Annexure P40 (Soft copy only). The same shall also be included in revised Petition. It may be noted here that figures provided in Form 12 (payment efficiency sheet) are on cash payment basis, while figures provided in Annexure 17 (interest rate calculation) sheet are on accrual basis. Hence there will be difference of figures between the two.</p>
76.	Form 19: PLF Incentive	<p>For FY 2022-23 and FY 2023-24, figures provided in availability (Peak / Off-peak / High / Low Demand) is figure representing PLF and needs to be reconciled with PAF.</p> <p>APL Response: Since F19 is for calculation of PLF incentive, the PLF figures are required to be provided against peak / off – peak/ high demand / low demand heads. Hence, the nomenclature will be changed to PLF (as against availability at present) in the revised Petition.</p>
H. Annexures		
77.	Annexure 5 – Fuel Details	<p>a) The imported coal cost needs to be reconciled with F2.3.</p> <p>APL Response: The Annexure with reconciliation of landed cost of imported coal in F2.3 is provided as Annexure 41 (Soft copy only).</p> <p>b) Quantum of Washed Coal procurement as per Transit Loss sheet, Yield Sheet and Coal Reject sheet needs to be reconciled.</p> <p>APL Response: The files with reconciliation of coal quantity among different files for FY 2022-23 and FY 2023-24 are provided in Annexure P24 (Soft copy only).</p> <p>c) Reconciliation of quantum of coal to be provided considering each supporting in Annexure 5.</p>

Sr. No.	Reference	Data Query
		<p>APL Response: Please refer to the response to query 77 (b).</p> <p>d) APL to provide the clarification with respect to negative transit loss of washed coal in FY 2023-24.</p> <p>APL Response: During monsoon months, the quantity of coal received becomes higher compared to coal loaded at washery end due to water absorption by coal due to rains, in transit (as the wagons are open-top). Also there is some error in weight measurement due to different weighing systems being used at washery end by Railways and at ADTPS. Therefore transit loss is negative in certain months.</p>
78.	Annexure 14 – Depreciation.	<p>a) Certain assets have zero opening balance but contains the value in Op. Accumulated depreciation. APL to justify the same.</p> <p>APL Response: The opening accumulated depreciation is appearing erroneously against the zero value assets. However, no depreciation during the year has been claimed against these assets in FY 2022-23 and FY 2023-24. The correction shall be made in the revised petition.</p> <p>b) Depreciation charged to Furniture and Fixtures is in the range of 19% and 30%.</p> <p>APL Response: There are certain software assets which are categorized under the asset class Furniture & Fixture. The depreciation rate for software assets is 30% as per MYT Regulations, 2019. Accordingly, 30% depreciation has been charged against those assets. In case depreciation is charged for part of the year, depreciation rate works out to lower than 30%. This mismatch between the type of asset and the asset class under which it is categorized does not produce any error in depreciation calculation, because the depreciation is charged on individual asset as per the type of asset and not as per the class under which it is categorized.</p>
79.	Annexure 15 – CWIP	<p>a) As per MTR Petition, AEML-G has submitted that Closing CWIP as on FY 2021-22 is Rs. 787.54 Crore in TOTO and Rs. 6.74 Crore for Generation. However, in MYT Petition, APL has claimed Rs. 771.62 Crore as opening CWIP in toto and for Generation, the same is Rs. 6.74 Crore. APL to reconcile the same.</p> <p>APL Response: The difference of Rs. 15.92 Crore is the capex provisions in closing WIP of FY 2021-22 (Rs. 0.45 Crore in AEML-T and Rs. 15.48 Crore in AEML-D). Since these amounts were provisions made in closing WIP, they have been reduced from closing WIP of FY 2021-22, while calculating the capital investment in FY 2022-23 in this Petition.</p>

Sr. No.	Reference	Data Query
80.	Annexure 16 – Cumulative RoE	<p>APL has highlighted utilization of RoE only in FY 2022-23 and FY 2023-24. However, there is 30% investment of the capitalisation which has not been highlighted. Either the additional equity invested for capitalisation in past is by way of increase in equity or internal funds. APL to clarify the same.</p> <p>APL Response: As regards the equity investment in FY 2022-23 and FY 2023-24, Annexure 16 shows that AEML had the requisite equity capital to carry out capital expenditure works in FY 2022-23 and FY 2023-24.</p>
81.	Annexure 22 – Interest on Working Capital	<p>APL to provide the proper reconciliation of the amount claimed and supporting provided for actual interest on working capital.</p> <p>APL Response: The amount of interest on working capital can be verified in page no. 204 of Annual accounts of FY 2023-24, where figures for both FY 2022-23 and FY 2023-24 are available. The same has been claimed in Annexure 22. Also, as submitted in MTR Petition (Case no. 229 of 2022), the bond surplus of Rs. 360.52 Cr after refinancing in FY 2019-20 has been used as working capital in the business. Therefore, a part of the interest paid for bonds has been allocated towards interest on working capital (on proportion basis) for FY 2022-23 and FY 2023-24, as the bonds have, inter alia. been availed by the Company for general corporate purposes. Since the no. of transactions for interest on working capital loans is fairly large, sample documentary evidences where interest on working capital loans has been charged by banks are provided in Annexure 22 along with month wise and source wise interest incurred.</p>
82.	Annexure 31 – Coal through DAHEJ	<p>APL has provided the calculation of cost through DAHEJ and through M/S Taurus Commodities General Trading LLC. However, APL needs to provide the supporting for the cost considered for the calculation purpose.</p> <p>APL Response: The supporting documents for index and invoices are submitted herewith as Annexure 32 (Soft copy only).</p>
83.	Annexure 32 – Reconciliation for FY 2022-23	<p>a) As per Allocation Statement, Sale of imported coal at Dahej Port is not considered as NTI. APL to clarify the reason for non-inclusion of purchase and sale of imported coal in the Petition.</p> <p>APL Response: A small quality of imported coal which was procured from M/s AEL in FY 2022-23 through competitive bidding process could not transported to ADTPS from Dahej through Railways. The said quantum was sold outside and hence the purchase value of the coal and revenue from sale both hve not been considered for ARR purpose.</p> <p>b) Under Fuel Cost, various costs have not been considered in the True-up of FY 2022-23 whereas the same appear in the Audited Accounts. APL to provide the clarification for not considering the same.</p>

Sr. No.	Reference	Data Query
		<p>APL Response: There are various provisions in Accounts which are not considered as part of fuel cost for ARR purpose. Also deviation settlement charges incurred by ADTPS are not considered as part of fuel cost for ARR, in accordance with MYT Regulations, 2019.</p> <p>c) Under Employee cost, Rs. 0.73 Crore related to wage revision is not accounted in financial statement however the same is claimed in Petition. APL to clarify the accounting of the wage revision amount in accounts.</p> <p>APL Response: Rs. 0.73 Crore represents the wage revision provision (pertaining to 11 no. of employees who had not accepted wage revision till FY 2023-24) made in accounts for FY 2022-23, which has not been claimed in the Petition for FY 2022-23.</p> <p>d) As per Table 19 of the Petition, the financing charges for Generation Function is Rs. 0.14 Crore whereas as per the reconciliation sheet, the amount claimed is Rs. 0.51 Crore. APL to reconcile the same and A&G cost accordingly.</p> <p>APL Response: The error shall be rectified in revived Petition.</p> <p>e) Interest on Long Term Loan to be reconciled with Petition figure.</p> <p>APL Response: The error shall be rectified in revived Petition.</p> <p>f) As per Note 11, Assets Disposal for generation business during the year is Rs. 0.36 Crore whereas in F5.1, APL has claimed Rs. 0.52 Crore. APL to clarify the same.</p> <p>APL Response: The assets in books of accounts have been revalued. Hence there is difference between assets retired as per books of accounts and as per Petition.</p> <p>g) As per Note 12, Closing balance of WIP for generation business is Rs. 15.65 Crore whereas per Table 17 of the Petition, APL has claimed Rs. 15.45 Crore. APL to clarify the same.</p> <p>APL Response: The difference represented interest on borrowing cost (IOBC) included as part of closing WIP for FY 2022-23.</p>

Related to CAPEX

Sr. No	Reference	Data Query															
1.	Capitalisation in FY 2022-23 and FY 2023-24 – Annexure 13	<p>Part capitalisation has been proposed against many scheme. APL to provide justification on whether such assets are put to use.</p> <p>APL Response: Part capitalization is claimed only when the asset capitalized under the scheme is individually put to use. APL has provided the detailed depreciation calculation for FY 2022-23 and FY 2023-24 in Annexure 14 of the Petition, wherein the individual asset capitalization during the year has been provided. For example, in the depreciation sheet for FY 2022-23, inter unit ash slurry pump (asset no- 1300058939) has been commissioned on 06.02.2023. This is an independent asset and can be capitalized separately. APL (earlier AEML-G) has capitalised individual assets (against DPR schemes approved by the Hon'ble Commission) in earlier years also and the same was approved by the Hon'ble Commission during truing up. Accordingly APL requests the Hon'ble Commission to approve the capitalization claimed in FY 2022-23 and FY 2023-24.</p>															
2.	Status of the approved projects	<p>In the order for Case no 202 Of 2017 under clause 6.7.19 MERC had approved certain projects while approving the PPA. ADTPS is required to submit whether such projects are undertaken during the period and what is their current status.</p> <p>APL Response: The following is the status of schemes approved under paragraph 6.7.19 of the Order in Case no. 202 of 2017:</p> <table border="1"> <thead> <tr> <th>Schemes</th> <th>Urgent Approval of DPR</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>Scheme 1</td> <td>Refurbishment of Air Preheater</td> <td>Out of Rs. 10 Crore approved amount, cumulative capitalization till FY 2023-24 against this scheme is Rs. 7.21 Crore. The balance will be capitalized in phase manner.</td> </tr> <tr> <td>Scheme 2</td> <td>Refurbishment of Milling system</td> <td>Completed</td> </tr> <tr> <td>Scheme No -3</td> <td>Refurbishment of Gas to gas heater of Unit 1</td> <td>Completed</td> </tr> <tr> <td>Scheme No -6</td> <td>Refurbishment of CW Pumps</td> <td>Completed</td> </tr> </tbody> </table>	Schemes	Urgent Approval of DPR	Status	Scheme 1	Refurbishment of Air Preheater	Out of Rs. 10 Crore approved amount, cumulative capitalization till FY 2023-24 against this scheme is Rs. 7.21 Crore. The balance will be capitalized in phase manner.	Scheme 2	Refurbishment of Milling system	Completed	Scheme No -3	Refurbishment of Gas to gas heater of Unit 1	Completed	Scheme No -6	Refurbishment of CW Pumps	Completed
Schemes	Urgent Approval of DPR	Status															
Scheme 1	Refurbishment of Air Preheater	Out of Rs. 10 Crore approved amount, cumulative capitalization till FY 2023-24 against this scheme is Rs. 7.21 Crore. The balance will be capitalized in phase manner.															
Scheme 2	Refurbishment of Milling system	Completed															
Scheme No -3	Refurbishment of Gas to gas heater of Unit 1	Completed															
Scheme No -6	Refurbishment of CW Pumps	Completed															

Sr. No	Reference	Data Query		
		Scheme No -7	Replacement of MV/LT VFD	Completed
		Scheme No -9	Refurbishment of Turbine Valves	Completed
		Scheme No -10	Refurbishment of HP bypass / LP bypass and spray valves BFP recirculation pressure reducing & DE superheating stations (PRDS)	Completed
		Scheme No -11	Refurbishment of turbine gland sealing system	Completed
3.		<p>AEML-G to provide the details of Spill over projects. Also, to provide justification for delay in the project and in case the same is on account of supplier, then whether any LD has been charged.</p> <p>APL Response: The details are provided in the Form 4.2 of the Petition model. Justification of delay wherever applicable is provided in Form 4.2. The updated Form 4.2 is attached herewith as Annexure P42 (Soft copy only). There was no delay of projects on account of supplier. Hence no LD has been recovered from any supplier.</p>		
4.	Capitalisation of projects	<p>1) APL to submit the Cost Benefit Analysis for all the mentioned schemes in F-4.2 with scheme wise IDC and reasons for time-run as well as cost over-run if any.</p> <p>APL Response: The qualitative benefits against the schemes are provided in Form 4,2.</p> <p>2) For all the schemes mentioned under DPR/Non-DPR in F-4.2 please provide the detail of Competitive Bidding carried out against any of the scheme.</p> <p>APL Response: For all the schemes material has been procured through competitive bidding. Sample bid evaluation and approval note is attached herewith as Annexure P43 (Soft copy only).</p> <p>3) A separate column of remarks giving the reason for delay in execution w.r.t to be completed timeline proposed in the DPR.</p> <p>APL Response: Justification of delay wherever applicable is provided in Form 4.2.</p> <p>4) For each DPR scheme, wherever applicable, please submit the reasons for time overrun as well as cost overrun as compared to the approved DPR cost and the approved phasing, if any.</p>		

Sr. No	Reference	Data Query
		<p>APL Response: The justification for cost overrun, wherever applicable is provide in response to Query 67. The justification for time overrun / delay, wherever applicable is provided in Form 4.2.</p> <p>5) Please provide the scheme wise details of capitalisation disallowed in past order and claimed in which financial year in current petition.</p> <p>APL Response: The capitalization disallowed in past Orders are not claimed in current Petition in any year.</p> <p>6) Capitalisation details to be provided in the formats as enclosed in Excel Sheet</p> <p>APL Response: The following format is identical to Form 4.3. Competitive bidding documents (on sample basis) and completion reports from FY 19-20 to FY 21-22 have been provided separately.</p>

