BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA

Filing No.: 175/2020

Petition No-

IN THE MATTER OF

FILING OF THE PETITION FOR TRUE UP FOR THE PERIOD FY 2014-15 TO FY 2018-19 OF HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED (HPPTCL) UNDER SECTION 62 READ WITH SECTION 86 OF THE ELECTRICITY ACT, 2003 (ACT NO. 36 OF 2003) AND HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TRANSMISSION TARIFF) REGULATIONS, 2011 AND SUBSEQUENT AMENDMENTS TO THE TARIFF REGULATIONS CARRIED THEREAFTER.

AND IN THE MATTER OF

HIMACHAL PRADESH POWER TRANSMISSIONCORPORATION LIMITED, HIMFED BHAWAN, PANJARI, SHIMLA-171005.

.....PETITIONER

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DATED: 13.8.2021

SHIMLA

FILED BY

13/08/2021

DGM (C&M)

HPPTCL, Shimla-171005.

BEFORE THE HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA

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IN THE MATTER OF

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AND IN THE MATTER OF

HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED, HIMFED BHAWAN, PANJARI, BELOW OLD MLA QUARTER, SHIMLA -171005

PETITIONER

Reply on behalf on the Petitioner to the Queries raised by the Hon'ble Commission vide letter dated 23.06.2021

Respectfully Showeth:

1. That the Petitioner has filed the above titled Petition for True Up for the period FY 2014-15 to FY 2018-19.

2. That vide letter dated 23.06.2021 the Hon'ble Commission has raised certain observations/shortcomings i.e., data gaps which need to be replied by the Petitioner.

3. That the Petitioner do hereby humbly submit the point wise reply to the data gaps raised by the Hon'ble Commission as under:

ATTESTED
RAN THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaugani Shimla

1) **In previous True-Up as well as projections, 25% of the corporate level employee and A&G expense is considered towards STU business. It has been claimed to have followed the Commission's methodology for arriving at the same. However, the same has been considered as 50% of the corporate level expense towards STU which is not aligned with the past practice. It is required to clarify the same.**

2) **Corporate level employee expenses do not match the amount of Employee expense claimed in the Petition. It is to provide working for amount claimed in the Petition.**

Reply: With regard to above queries, the Petitioner would humbly like to take the liberty of filing the response to both the queries jointly as they are interlinked. It is respectfully submitted that the Petitioner has worked out the True-Up calculations taking into account 25% of the total corporate and field level Employee and A&G expenses which is line with the standard methodology approved and adopted by the Hon'ble Commission. Further, in order to substantiate the claim, the Petitioner would also like to submit that the Form F2 and F4 of the Tariff Formats detailing the working of Employee and A&G expenses have already been submitted along with the True-Up Petition. The workings in Form F2 and F4 clearly indicates that 25% of the total corporate and field level Employee and A&G expenses have been taken into account to work out the Employee and A&G expenses respectively.

Further, with respect to the variation in Employee expenses at corporate level and that claimed in the Petition, it is humbly submitted that the variation is on account of the difference in methodology being adopted by Hon'ble Commission for working out and approving the Employee expenses for Tariff purpose wherein 25% of total Corporate and Field level employee expenses are considered for Tariff computation purpose in the Petition while 50% of the corporate employee expenses are being booked for STU and Intra-state Transmission system at Corporate level in the Audited Annual Accounts. Further, the Petitioner would humbly like to clarify that in response to Query 5(iii) in the Questionnaire dated 16.01.2021 the Petitioner had inadvertently made a typographical error wherein the Petitioner has written 50% of total expenses towards Intra-state assets instead of 25% while clarifying the methodology adopted by the Petitioner towards computation of Employee and A&G expenses. The Petitioner humbly requests the Hon'ble Commission to condone the same and consider the submissions as made in the earlier section of this reply. Further the working of Employee expenses as claimed in the Petition under Form 2 is as under:

Table 1: Employee Expenses claimed in the Petition (Rs. Crore)

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Employee Cost	8.93	9.35	13.31	14.37	14.78
Payment/Contribution to PF Staff Pension and Gratuity	1.63	1.62	1.44	1.95	1.86
Total Employee Expenses	10.56	10.97	14.75	16.32	16.64
25% of Total Corporate and Field Level expense attributable to STU expense (Claimed in the Petition)	2.64	2.74	3.69	4.08	4.16

Note: (i) Employee Cost head in Form 2 of the Tariff Formats includes Total Corporate and Field Level expense under "Salaries, Wages, Allowances and Benefits" head of Note 13 of the Annual Accounts from FY 2014-15 to FY 2016-17 and Note 2.22 of the Annual Accounts from FY 2017-18 to FY 2018-19.

ATTESTED
RANJIT THAKUR
Advocate cum Notary Public
Nov... Cottage, Dringra Estate
Bio... Sunni Shimla

(ii) Payment/Contribution to PF Staff Pension and Gratuity head in Form F2 of the Tariff Formats includes sum of Total Corporate and Field Level expense recorded under "Contribution to Provident and Other Funds, Leave Salary and Pension Contribution and Welfare Expenses head of Note 13 of the Annual Accounts from FY 2014-15 to FY 2016-17 and Note 2.22 of the Annual Accounts from FY 2017-18 to FY 2018-19.

3) **It is observed that the amount of employee expense claimed significantly differs from the accounts:**

   a. **It is required to clarify the discrepancy in employee cost claimed for each year.**

   b. **Also, for FY 2014-15 and FY 2018-19, the Petitioner has claimed higher employee cost as compared with amount recorded in accounts. The same needs to be clarified. The following are the detail provided:**

Particulars	FY15	FY16	FY17	FY18	FY19
As per accounts	2.55	2.99	4.18	4.39	0.34
Claimed	2.64	2.74	3.69	4.08	4.16
Difference	*0.09*	*(0.25)*	*(0.49)*	*(0.31)*	*3.82*

Reply: With regard to the query (3) a and (3) b, the Petitioner would humbly like to submit that the variation in Employee expense claimed each year in the True-Up Petition vis-à-vis the Employee expense recorded in the Audited Annual Accounts is due to variation in methodology adopted by Hon'ble Commission wherein 25% of the total corporate and field expenses are considered for STU and Intra-state Transmission system and working out the Employee expense for each year. Whereas, 50% of the corporate Employee expenses are being booked towards the STU and Intra-state Transmission system in the Audited Annual Accounts. Furthermore, the detailed computation to further clarify the variation in methodology as detailed out in the earlier section and adopted in computation of Employee expense claimed each year in the True-Up Petition vis-à-vis the Employee expense recorded in the Audited Annual Accounts is attached hereunder:

Table 2: Breakup of Corporate Employee Expenses under heads booked in Note 13 of the Annual Accounts from FY 2014-15 to FY 2016-17 and Note 2.22 of the Annual Accounts from FY 2017-18 to FY 2018-19 (Rs. Crore)

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Salaries, Wages, Allowances and Benefits	4.20	4.56	6.71	6.00	14.78
Contribution to Provident and Other Funds	0.13	0.20	0.23	0.16	0.24
Leave Salary and Pension Contribution	0.62	1.02	0.75	1.06	0.73
Welfare Expenses	0.16	0.21	0.17	0.35	0.89
Total Corporate Employee Expenses - (a)	**5.11**	**5.98**	**7.87**	**7.56**	**16.64**
Corporate Employee Expenses booked towards Intra-state Assets - {b = 50% of (a)}	**2.55**	**2.99**	**3.93**	**3.78**	**0.00**
PIU Phozal Expenses - (c)	0.00	0.00	0.24	0.61	0.34
Total Corporate Expenses booked towards STU and Intra-state Transmission System mentioned in Note 13 and Note 2.22 of the Annual Accounts - (d = b + c)	2.55	2.99	4.18	4.39	0.34

Table 3: Employee Expenses claimed in the Petition (Rs. Crore)

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Employee Cost	8.93	9.35	13.31	14.37	14.78
Payment/Contribution to PF Staff Pension and Gratuity	1.63	1.62	1.44	1.95	1.86
Total Employee Expenses	10.56	10.97	14.75	16.32	16.64

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bicleaugani Shimla

Particulars	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
25% of Total Corporate and Field Level expense attributable to STU expense (Claimed in the Petition) - (e)	**2.64**	**2.74**	**3.69**	**4.08**	**4.16**

Variation in Employee Expenses towardsSTU and Intra-state Transmission System as observed by the Hon'ble Commission - (f = e-d)	0.09	-0.25	-0.49	-0.31	3.82

With respect to the variation in Employee expense during FY15 and FY19 wherein it is observed by the Hon'ble Commission that the Employee expenses claimed in the Petition is higher than the expenses booked in the annual accounts, it is submitted that during FY 2014-15, employee expenses of Rs. 2.55 Crore (50% of corporate office employee expenses) were booked in the Audited Annual Accounts due to lower Corporate Office Expenses in comparison to total Corporate and Field level expenses (25% of which is taken into account for Tariff Computations). With regard to FY 2018-19, 50% of Corporate Employee expenses were not booked in the Audited Annual Accounts due to change in methodology of booking indirect expenditure incurred at Corporate Office. Earlier till31.03.2018, HPPTCL was following the practice of charging 50% of Corporate Office expense towards STU and Intra-state Transmission system and balance expenditure was charged to Expenditure Attributable to Construction Period under CWIP. However, during FY 2018-19, HPPTCL has charged entire Corporate Office expenditure to Expenditure Attributable to Construction Period under CWIP which led to booking of lower Employee expenses in the Annual Accounts in comparison to the Employee expenses claimed in the Petition.

4) **Details of corporate level A&G expenses does not match with the amount claimed in the Petition. It is required to reconcile the two amounts and provide detailed working for arriving at the claimed amount.**

Reply: As laid out in reply to Query No. 1 and 2 in the previous paras, the variation in A&G expenses as claimed in the Petition vis-à-vis as booked in the Annual Accounts at corporate level is on account of variation in methodology being followed while booking the A&G expenses in Audited Annual Accounts at corporate level and the methodology taken up while working out the A&G expenses in the True-Up Petition. Corporate level A&G expenses have been calculated taking into account 50% of corporate level expenses attributable to STU and Intra-state Transmission system plus License & Membership Fee towards NRPC, ARR expenses of each year, O&M charges to be recovered from HPSEBL and amount charged to CWIP while A&G expenses for Tariff calculations have been worked out taking into account 25% of total corporate and field level expenses attributable to STU and Intra-state Transmission system plus License & Membership Fee towards NRPC and Legal Charges. Further, a table showing the detailed computation of A&G expenses as claimed under Form F4 in the True-Up Petition is as under:

ATTESTED
RANI THAKUR
Advocate cum Notary Public
N. Cottage, Dhingra Estate
E Gali Shimla

Table 4: A&G Expenses claimed in the Petition (Rs. Crore)

Particulars	FY15	FY16	FY17	FY18	FY19
Total Corporate and Field A&G Expenses	1.87	2.00	2.84	3.33	3.96
25% expense of Total Corporate and Field A&G Expense	**0.47**	**0.50**	**0.71**	**0.83**	**0.99**
Membership Fee STU(NRPC FUND)	0.11	0.11	0.07	0.10	0.10
Licence Fee	1.00	1.00	1.00	1.00	1.00
Legal Charges	-	0.31	0.25	-	-
Service Tax on Legal Charges	-	-	0.02	-	-
Total A&G expenses claimed in the Petition	**1.58**	**1.92**	**2.05**	**1.93**	**2.09**

Note: (i) Total Corporate and Field A&G Expenses include expenses under "Total Admin. & Other Exp." head of Note 16 of the Annual Accounts from FY 2014-15 to FY 2016-17 and Note 2.25 of the Annual Accounts from FY 2017-18 to FY 2018-19.

(ii)Expenses under Membership Fee STU (NRPC), License Fee, Legal Charges and Service Tax on Legal Charges head in the Table above are recorded with same Narration under Note 16 of the Annual Accounts from FY 2014-15 to FY 2016-17 and Note 2.25 of the Annual Accounts from FY 2017-18 to FY 2018-19.

5) **Under A&G expense, the Petitioner should clarify with respect to following items:**

   a. **"Consultancy and Professional Charges". Break-Up of the amount in terms of works performed under this head to be provided.**

   b. **Under R&M expense the following expense has been shown in the break-up. It is required to provide year wise break-up of expense between inter and intra state projects.**

Particulars	FY15	FY16	FY17	FY18	FY19
ARR Exp. MYT Control Period 2011-12 to 2013-14	**3.87**	**5.18**	**9.13**	**23.50**	**21.74**

   c. **Clarify the amount towards "Interest paid to Others". Details need to be provided.**

   d. **Significant amount towards hiring vehicle expenses be explained. Reason for such high expense and increase to be provided.**

Reply: With regard to A&G expenses the pointwise reply is as under:

a. Break-up of Consultancy and Professional charges is annexed as **Annexure**-A.

b. The detailed break-up of the expenses booked under "ARR Exp. MYT Control Period 2011-12 to 2013-14" is attached as **Annexure-B.**

c. The details of "Interest paid to Others" is annexed as **Annexure-C .**

d. The Petitioner would humbly like to submit that high "Hiring Vehicle Expense" incurred during the Control Period is on account of the following heads:

   i. Increase in Fuel Prices and

   ii. Increase in number of Project Sites in terms of already commissioned projects and projects under construction phase has led to increase in vehicle hiring for PIU's thereby leading to increase in hiring expenses.

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dmngra Estate
Bioleaugani Shimla

6) **It is observed that the amount claimed towards A&G expense significantly differs from the accounts. In few years i.e. FY19, the amount in accounts is negligible as compared with amount claimed.**

Particulars	FY15	FY16	FY17	FY18	FY19
As per accounts	-	-	1.19	1.04	0.10
Claimed	1.58	1.92	2.05	1.93	2.09
Difference	*1.58*	*1.92*	*0.86*	*0.89*	*1.99*

Reply: With regard to the variation in A&G expenses, it is humbly submitted that A&G expenses for Tariff calculations have been worked out taking into account 25% of total corporate and field level expenses attributable to STU and Intra-state Transmission system plus License & Membership Fee towards NRPC and Legal Charges as detailed out under Table 1 in response to Query 4 of this Questionnaire. However, it appears that the Hon'ble Commission while scrutinizing the Petition has only considered A&G expenses under "Expenses to be charged to Profit & Loss Account" head which is leading to variation as pointed out in the query.

7) **The amount of R&M expense claimed in the Petition and as recorded in the accounts should be reconciled with supporting documents provided for each year. Reconciliation of bills (total amount) with R&M amount as recorded in the accounts for each year to be provided.**

Reply: The table showing reconciliation between the amount of R&M expense as claimed in the Petition and as recorded in the Annual Accounts is as under:

Table 5: Reconciliation of R&M Charges as Claimed in the Petition and as booked in the Audited Annual Accounts (Rs. Crore)

Financial Year	R&M charges claimed by HPSEBL for Intra-state Assets (Rs. in Crore) (a)	R&M charges claimed by HPSEBL for Inter-state Assets (Rs. in Crore) (b)	Total R&M charges claimed by HPSEBL (Rs. in Crore) (c = a + b)	R&M charges as per Annual Accounts (Rs. in Crore)	R&M charges as claimed in the Petition for Intra-state Assets (Rs. in Crore)	Remarks
FY 14-15	1.75	0.96	2.71	2.41	1.75	Bills of Rs. 2.71 Crore has been raised by HPSEBL towards the O&M of 15 Lines, out of which if O&M of three Inter-State Lines is excluded, it gives the value of Rs. 1.75 Crore as considered in the Petition. The differential R&M expenses of Rs. 30.62 lakh between Total R&M charges claimed by HPSEBL and R&M charges as per Annual Accounts during FY 2014-15 were booked in the Annual Accounts during FY 2015-16 under "Prior Period Income & Expenses Detail booked during 2015-16" head of Note 17.
FY 15-16	1.64	0.98	2.62	2.62	1.64	Bills of Rs. 2.62 Crore has been raised by HPSEBL towards the O&M of 15 Lines, out of which if O&M of three Inter-State Lines is excluded, it gives the value of Rs. 1.64

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaugani Shimla

Financial Year	R&M charges claimed by HPSEBL for Intra-state Assets (Rs. in Crore) (a)	R&M charges claimed by HPSEBL for Inter-state Assets (Rs. in Crore) (b)	Total R&M charges claimed by HPSEBL (Rs. in Crore) (c = a + b)	R&M charges as per Annual Accounts (Rs. in Crore)	R&M charges as claimed in the Petition for Intra-state Assets (Rs. in Crore)	Remarks
						Crore as considered in the Petition.
FY16-17	1.91	1.26	3.16	2.05	1.91	Bills of Rs. 3.16 Crore has been raised by HPSEBL towards the O&M of 15 Lines, out of which if O&M of three Inter-State Lines is excluded, it gives the value of Rs. 1.91 Crore as considered in the Petition. Further, the Petitioner would like to clarify that R&M charges of Rs. 1.73 Crore were booked for Intra-state assets in Annual Accounts during FY 16-17 as per HPERC Order dated 06.10.2017as against the R&M charges of Rs. 1.91 Crore as claimed in the Petition. In this regard, the Petitioner humbly requests the Hon'ble Commission to consider R&M charges for FY 2016-17 as Rs. 1.73 Crore instead of Rs. 1.91 Crore as submitted in the True-Up Petition.
FY 17-18	1.71	0.79	2.50	2.50	1.71	Bills of Rs. 2.50 Crore has been raised by HPSEBL towards the O&M of 16 Lines, out of which if O&M of three Inter-State Lines is excluded, it gives the value of Rs. 1.71 Crore as considered in the Petition.
FY 18-19	1.87	0.77	2.64	2.64	1.87	Bills of Rs. 2.64 Crore has been raised by HPSEBL towards the O&M of 16 Lines, out of which if O&M of three Inter-State Lines is excluded, it gives the value of Rs. 1.87 Crore as considered in the Petition.

Further, the bill amount reflected in copies of the invoices received from HPSEB is duly reconciled with the amount recorded in the Annual Accounts under the head "O&M Exp. from HPSEB" and both of them tallies. The copies of bills with regard to the same have been enclosed as **Annexure-D**.

8) **It is observed that the Petitioner has not understood the query 5 (i) of the previous queries. The Petitioner has only provided break-up of Employee and A&G expense as per accounts but no working with respect to the amounts claimed in the Petition has been provided. Further details of sharing of these costs between commissioned inter-state and intra-state network is not provided and rationale for same is missing. The detailed assumption along with excel showing treatment of each element of accounts figure is to be provided.**

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bideaugani Shimla

Reply: The Petitioner would humbly like to submit that detailed computations of Employee and A&G expenses as claimed in the Petition have already been submitted under Form F2 and F4 of the Tariff Formats along with the True-Up Petition. In addition, the detailed computation of Employee and A&G expenses as claimed in the Petition have already been represented under Table 1 and 2 respectively in response to Query 2 and 4 of this questionnaire. Further, the Petitioner has already submitted the details of total Corporate and Field level Employee and A&G expenses in response to Query 5 (i) of previous questionnaire dated 16.01.2021.

Further, with respect to the bifurcation of Employee and A&G expenses between inter-state and intra-state network, it is submitted that the Hon'ble Commission in its MTR order dated 06.10.2017 under section 4.5.5 taking reference of Section 4.3.8 of the True-Up order for the Second Control Period (FY2012-14) had ruled out as under:

" 4.3.8. In addition to the expense on account of maintenance of transmission lines, the Petitioner has considered 50% of corporate office expenses under employee cost and A&G expense towards intra-state transmission network and the balance expenses have been capitalized towards ongoing projects based on the minutes of the 29th Board of Directors meeting. The Commission asked the Petitioner to submit the basis for arriving at 50% of the corporate expense being allocated towards STU. The Petitioner could not provide any basis for the same and repeatedly provided reference to the approval of the Board. In absence of any reasonable basis provided by HPPTCL for allocation of 50% of the corporate level expenses towards intra-state transmission system and considering limited requirement for monitoring and upkeep of the transferred intra-state transmission lines, the Commission feels that the allocation of 25% of the corporate office expenses is adequate. Accordingly, 25% of the corporate level employee cost and A&G expense towards STU and intra-state transmission system has been considered for the Control Period FY12-FY14...."

In line with the above, the Petitioner is claiming 25% of total corporate and field level expenses attributable to STU and Intra-state Transmission system as detailed out in response to Query 1, 2, 3, 4 and 6 of this Questionnaire. It is further submitted that upto FY 2018-19, all the commissioned assets of HPPTCL, are intra-state in nature. For inter-state Transmission lines transferred to HPPTCL, Operation and Maintenance is done by HPSEBL and HPPTCL has not incurred any employee expense and A&G expense with regard to these lines.

9) Working for year-wise revenue from various sources (both inter-state and intra-state) and its reconciliation with accounts needs to be submitted.

Reply: With regard to above query, the Petitioner would humbly like to submit that the details of revenue recorded in Audited Annual Accounts with its bifurcation between revenue from inter-state and intra-state sources during Third Control Period is as under:

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Ridge Ganj Shimla

Table 6: Details of Revenue Recorded in Audited Annual Accounts and Revenue from Intra-state and Inter-State Assets (Rs. Crore)

Financial Year	Revenue as recorded in Annual Accounts(Rs. Crore)	Revenue booked for Intra-state Lines (Rs. Crore)	Revenue booked for Inter-state Lines (Rs. Crore)
FY 2014-15	3.45	3.45	-
FY 2015-16	3.47	3.47	-
FY 2016-17	7.07	3.32	-
FY 2017-18	8.75	6.16	2.59
FY 2018-19	8.65	6.04	2.61

With regard to the revenue booked during FY 2014-15 and FY 2015-16, it is submitted that revenue of Rs. 3.45 Crore and Rs. 3.47 Crore is towards Intra-state Transmission Charges for Intra-state lines only. It is further submitted that as the tariff for Inter-State Lines for the period FY 2014-19 was yet to be decided by Hon'ble CERC there was no revenue received in the two years.

It is submitted that Hon'ble CERC vide its Order dated 16.05.2016 in Petition No. 119/TT/2014 determined the Multi Year Tariff for FY 2014-19.

With regard to the revenue during FY 2016-17, it is submitted that as mentioned in earlier response to Query 3 of questionnaire dated 16.01.2021, the Petitioner has inadvertently booked Rs. 2.46 Crore corresponding to Short Term Income under "Transmission Charges Income (old lines)" head. Further, the Petitioner has also made an excess booking of Rs. 1.29 Crore with respect to Transmission Charges as per CERC Order dated 16.05.2016 in Petition No. 119/TT/2014. In view of the same, the Petitioner humbly requests the Hon'ble Commission to consider the revenue for FY2016-17 as Rs. 3.32 Crore instead of Rs. 7.07 Crore as submitted in the True-Up Petition and reflected in Audited Annual Accounts. Further, the Petitioner would humbly like to submit that the revenue of Rs. 3.32 Crore is towards Intra-state Transmission Charges for Intra-state lines only as approved by the Hon'ble Commission in its MTR order dated 06.10.2017.

Further, it is submitted that post finalization of ARR by CERC for 2014-19 period with respect to Three Inter-state Transmission Lines vide Order dated 16.05.2016 in Petition No. 119/TT/2014 and further signing of Revenue Sharing Agreement (RSA) and Transmission Sharing Agreement (TSA) with PGCIL on 07.06.2017,the Petitioner started booking the revenue in the Annual Accounts segregating it between Intra-state and Inter-state lines from FY 2017-18 onwards wherein the revenue booked for Inter-state lines during FY 2017-18 and FY 2018-19 in the Annual Accounts is in accordance with the Transmission Charges determined by CERC in said order.

In view of the above, the Petitioner humbly requests the Hon'ble Commission to kindly approve the Transmission Charges for Third Control Period as worked out in the True-Up Petition.

10) With respect to Income Tax, it is observed that the claim of the Petitioner does not match with the tax recorded in Audited Accounts. Basis for claim amount needs to be provided along with reconciliation with the amount recorded in accounts and Income Tax Return.

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaugani Shimla

Reply: With regard to the Income Tax claimed in the Petition, it is submitted that as submitted earlier under Section 2.7 of the True-Up Petition and reiterating the same under response to Query 8 of the Questionnaire dated 16.01.2021, the Petitioner has paid Income Tax only for FY 2014-15 and FY 2015-16 and the same has already been approved by the Hon'ble Commission for the respective years in the Mid Term Review Order dated 06.10.2017. Further, with regard to remaining years of the Control Period it is submitted that the Petitioner has not paid any Income Tax as HPPTCL has been in losses during FY 2016-19 period. Further, a reconciliation of Income Tax amount as claimed in the Petition vis-à-vis as recorded in the Annual Accounts during FY 2014-15 and FY 2015-16 along with detailed clarification is annexed as **Annexure-E**.

11) Non-consideration of Misc income as Non-Tariff Income needs to be substantiated when part/full amount of such expenses are towards normal operations of STU i.e. interest on bank deposits, sale of tender forms, interest on IT Refunds, etc.

Reply: With regard to the issue of non-consideration of miscellaneous income of element such as Interest on Bank Deposits as Non-Tariff Income (NTI), it is humbly submitted to the Hon'ble Commission that the Petitioner is eligible to earn interest on Equity investment made by the Petitioner in the form of bank deposits. Furthermore, Regulation 24 (1) of HPERC Transmission Tariff Regulations, 2011 provides exemption from including such investments under NTI. The relevant extract of the Regulation 24 (1) is reproduced as under:

"24. Non-tariff Income

(1) All income being incidental to electricity business and derived by the licensee from sources, including but not limited to profit derived from disposal of assets, rents, delayed payment surcharge, income from investments ***(other than investment of equity)****, and miscellaneous receipts from the transmission customers excluding income to licensed business from the other business of the transmission licensee shall constitute non-tariff income of the licensee."*

In line with above, the Petitioner has excluded any interest earned on Bank Deposits from NTI and prays the Hon'ble Commission to allow the same.

With regard to issue of non-consideration of miscellaneous income of element such as Sale of Tender Forms as NTI, it is humbly submitted to the Hon'ble Commission that if the Hon'ble Commission is of the view that such costs should be included under NTI, then the Hon'ble Commission may kindly treat the same as NTI.

With regard to the issue of non-consideration of miscellaneous income of elements such as Interest on IT Refund as NTI, it is humbly submitted to the Hon'ble Commission that the Petitioner is eligible to be compensated through interest on such ITR funds wherein processing of refunds on the excess IT filed by the Petitioner by means of Advance Taxis delayed. In such cases, the amount of excess Tax paid which is refundable post ITR processing gets blocked for a longer duration which in turn increases working capital for the company. Owing to this reason, the Petitioner is excluding the any Interest earned on IT Refund from NTI and prays the Hon'ble Commission to allow the same. In this regard, the Petitioner would further like to submit that if the Hon'ble Commission is of the view that such costs should be included under NTI, then the

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaugani Shimla

Hon'ble Commission may kindly consider an appropriate methodology to compensate the Petitioner towards inclusion of such costs under NTI.

12) **It is observed that the Petitioner has not made any reference to the three transmission line for which the Order has already been issued by CERC for ARR determination and inclusion in POC mechanism. How are the expenses and revenue of these three lines treated while computing the various ARR parameters for the intra-state transmission system?**

Reply: With regard to the ARR computation of Intra-state transmission system, it is respectfully submitted that expenses and revenue related to three Inter-state lines is not taken into account while working out the ARR computations. Further, it is submitted that the revenue of Inter-state transmission lines is being booked and reflected separately under "Transmission Charges income (old Inter-State)" head from FY 17-18 onwards in the Audited Annual Accounts post finalization of ARR by CERC for 2014-19 period with respect to Three Inter-state Transmission Lines vide Order dated 16.05.2016 in Petition No. 119/TT/2014 and further signing of Revenue Sharing Agreement (RSA) and Transmission Sharing Agreement (TSA) with PGCIL on 07.06.2017. In addition, R&M expenses related to Inter-state transmission lines is being booked and reflected separately under "O&M Exp. Inter State Tran. Line from HPSEB" head from FY 17-18 onwards in the Audited Annual Accounts. Employee and A&G expenses for ARR computations is worked out taking into account 25% of total corporate and field level expenses attributable to STU and Intra-state Transmission system only as per the methodology approved by Hon'ble Commission.

13) **Also, Petitioner is required to provide break-up of O&M expense (employee, R&M and A&G) between other commissioned lines/substations for each year of the Control Period.**

Reply: Upto FY 2018-19, only 220kV D/C Kashang-Bhaba Transmission Line, 220/33kV Phozal Sub-station along with associated system, 22/66/220kV Bhoktoo Sub-station and 33/220 kV Karian Sub-station along with associated Transmission Line were commissioned and the break-up of O&M expenses with its segregation into Employee, R&M and A&G expenses are placed at **Annexure-F**.

14) **The contents of Letter No. HPSEBL/F&A/A&R-55/R&M works/2014-15-1024-25 dated October 27, 2014 is unclear (especially in Annexure). Please provide a more readable scanned version of the same.**

Reply: The legible copy of Letter No. HPSEBL/F&A/A&R-55/R&M works/2014-15-1024-25 dated 27.10.2014 is enclosed as **Annexure-G**.

15) **Petitioner is required to clarify the year in which the transferred lines have been reflected in the accounts of HPPTCL along with details of GFA, accumulated depreciation, etc.**

ATTESTED
THAKUR
Advocate cum Notary Public
Cottage, Dhingra Estate
Bhabanagar, Shimla

Reply: The Petitioner would humbly like to submit that the transferred assets from HPSEBL have been reflected in the accounts of HPPTCL during FY 2014-15 and the same has already been mentioned under Section 1.4.4 of the True Petition.

16) **There is a significant amount of O&M expenses provisioned under FY 2014-15 and FY 2015-16 which was reversed during FY 2016-17. Petitioner is required to clarify regarding the same. Also, there are several elements (income related) under prior period income/expense of FY 2016-17 accounts which require detailed explanation by the Petitioner.**

Reply: With regard to the observation of Hon'ble Commission regarding O&M expenses provisioned under FY 2014-15 and FY 2015-16, it is humbly submitted that O&M expenses of Rs. 1.39 Crore pertaining to FY 2010-11 to be paid to HPSEBL were finalized during FY 2014-15 as the same could not be worked out earlier on account of absence of authentic proof and mechanism of calculation of O&M charges from HPSEBL. Further, differential amount of Rs. 66.44 Lakh during FY 2014-15 and Rs. 66.57 Lakh during FY 2015-16 on account of excess O&M charges paid to HPSEBL and O&M charges approved by Hon'ble HPERC and CERC for FY 2014-15 and FY 2015-16 respectively has been adjusted in the Annual Accounts during FY 2016-17. Further, with regard to the details of Income related line items under Note 17 of FY 2016-17 accounts, it is submitted that the Income pertaining to Prior Period has been classified in two categories: first category includes the excess Transmission Charges of Rs. 19.62 Crore which were booked as HPPTCL income and second category includes the Transmission Charges of Rs. 13.24 Crore pertaining to FY 2010-16 which were finalized and booked as HPPTCL income during FY 2016-17. In this regard, the break-up of the income under two categories as explained above is placed as under:

Table 7: Details of Income booked during FY 2016-17 under Note 17 of the Annual Account (Rs. Crore)

Details of Income booked under Category-1	Income Pertaining to Financial Year	Amount
Transmission Charges Income from 10.06.2010 to 31.03.2011 booked during 2014-15 withdrawn as the same was not accepted by HPSEBL in line with the HPERC order dated 10.04.2017	2010-11	4.73
75% of the Transmission Charges recovered from STOA consumers to be transferred to HPSEB as per Regulation 33 of HPERC Transmission Tariff Regulations, 2011 booked as HPPTCL Income	2014-15	6.33
75% of the Transmission Charges recovered from STOA consumers to be transferred to HPSEB as per Regulation 33 of HPERC Transmission Tariff Regulations, 2011 booked as HPPTCL Income	2015-16	8.56
Total Excess Transmission Charges booked as HPPTCL Income during FY 2016-17		**19.62**

Details of Income booked under Category-2	Income Pertaining to Financial Year	Amount
Transmission Charges for three Inter-state lines as approved vide CERC Order dated 16.05.2016 in Petition No. 119/TT/2014 booked as HPPTCL Income	2014-15 to 2015-16	5.13
Transmission Charges with respect to 220 kV Kashang-Bhaba line was booked as HPPTCL Income during the year and the adjustments were taken up as per MOM dated 06.12.2017	2010-11 to 2014-15	1.16

Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaganj Shimla

Details of Income booked under Category-2	Income Pertaining to Financial Year	Amount
Differential Charges on account of Transmission Charges as approved vide Order dated 10.04.2017 for FY 2012-14	2011-12 to 2013-14	2.13
Differential Charges on account of Transmission Charges as approved vide Order dated 10.04.2017 for FY 2015-16	2014-15 to 2015-16	4.83
Total Prior Period Income booked during FY 2016-17		**13.24**

17) The Petitioner is claiming interest and RoE with regard to transferred assets. In this regard the Petitioner is required to clarify the details of loans and equity amount transferred from HPSEBL.

Reply: It is submitted that Clause 4(10) of the Transfer Scheme notified by GoHP vide Notification No. MPP-A (3)-1/2001-IV dated June 10, 2010 is as under:

"4. Transfer of functions and undertakings:

(1) With effect from date of re-vesting, the "HPSEB Ltd." shall undertake the functions of generation, distribution and trading of electricity along with all undertakings including residuary and miscellaneous assets, rights, interests and obligations which have not been specifically transferred to "HPPTCL", under the scheme or retained by the government.

(2) With effect from the date of re-vesting, the function of evacuation of power by Intra-State or Inter-State transmission lines shall be done by "HPPTCL" subject to permissible transmission system remaining part of distribution network of the "HPSEB Ltd."

.....

(10) As consideration for the re-vesting of the assets and liabilities, including all rights, obligations and contingencies to the Transferees as mentioned in sub-clause (1) and (2) above, ***shares of appropriate amount shall be issued to the State Government****."*

[Emphasis Supplied]

A copy of Transfer Scheme is attached herewith as Annexure -H.

Assets worth Rs. 61.22 Crore (Rs. 102.63 Crore net of Rs. 41.41 Crore accumulated depreciation) were transferred to HPPTCL for which corresponding liability of HPPTCL also increased by Rs. 61.22 Crore. It is further submitted that out of this Rs. 61.22 Crore, Inter-State Transmission lines amounted to Rs. 46.94 Crore and therefore balance assets towards existing 12 Intra-State system was Rs. 14.28 Crore.

Further, with regard to the re-vesting of assets in HPPTCL, GoHP vide File No. MPP-A(3)-1/2001-V dated 18.08.2020 communicated that Finance Department of GoHP has directed that 30% of the gross value of transferred assets should be considered as equity and paid up capital of HPPTCL to be revised accordingly in terms of Clause 4 of the Transfer Scheme as reproduced in the Para above.

In view of the same, the Hon'ble Commission is therefore once again humbly requested to consider the submissions of the Petitioner and allow the servicing of these liabilities transferred to the Petitioner by GoHP.

ATTESTED
HARI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaugani Shimla

BEFORE HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA

Filing No: 175/2020

Petition No- /2020

IN THE MATTER OF:

FILLING OF THE PETITION FOR TRUE UP FOR THE PERIOD FY 2014-15 TO FY 2018-19 OF HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED (HPPTCL) UNDER SECTION 62 READ WITH SECTION 86 OF THE ELECTRICITY ACT, 2003 (ACT NO. 36 OF 2003) AND HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TRANSMISSION TARIFF) REGULATIONS, 2011 AND SUBSEQUENT AMENDMENTS TO THE TARIFF REGULATIONS CARRIED THEREAFTER.

AND IN THE MATTER OF:

HIMACHAL PRADESH POWER TRANSMISSION CORPORATION LIMITED, HIMFED BHAWAN, PANJARI, SHIMLA-171005.

.....PETITIONER

ATTESTED
RANI THAKUR
Advocate cum Notary Public
Nova Cottage, Dhingra Estate
Bioleaugani Shimla

Affidavit verifying the Petition

I, Suresh Kumar Sharma son of Late Shri Nikka Ram aged 44 years, presently working as a Dy. General Manager (C&M), Himachal PradeshPower Transmission Corporation Limited, Shimla, do hereby solemnly affirm and declare as under:

1. That I am duly authorized to file this Compliance Report and swear in the affidavit therein.
2. That the Reply to data gaps has been prepared and drafted at my instance and under my instructions. The contents of the Data Gaps are true and correct to the best of my personal knowledge based on official record and the advice received. No part of it is false and nothing material has been concealed there from.
3. That the Petitioner further declares that this affidavit of mine is true and correct to the best of my personal knowledge, no part of it is false and nothing material has been concealed there from.

Verified at Shimla on this 13th day of August, 2021.

Certified that the above/overleaf who declered before me on solemn affirmation on this 13th day of Aug 2021 at Shimla in the District Shimla by Sh Suresh Kumar Sharma who is Identified by Sh Lalit Kumar who is personally known to me. the above contents of the affidavit are dully read and explained to the deponent in vernacular who admitted the contents thereof to be true

Rani Thakur
13/8/21

Deponent

13/08/2021

Annexure 'B'

Sr. No.5 (a) "Consultancy and Professional Charges" as per detail given below:-

Financial Year	Corporate Office	Sarabai Zone	Chamba Zone	Design Office Hamirpur	PIU Rohru	PIU Bhabanagar	PIU Gumma	Total
2014-15	11,20,874.00	9,01,718.00	4,32,628.00	-	2,87,568.00	7,92,386.00	-	35,35,174.00
2015-16	8,60,846.00	11,56,065.00	4,43,257.00	-	7,81,969.00	3,33,695.00	-	35,75,832.00
2016-17	26,74,765.00	-	4,48,357.00	-	-	3,95,929.00	-	35,19,051.00
2017-18	23,10,949.00	-	7,83,855.00	-	5,98,658.00	2,41,858.00	62,628.00	39,97,948.00
2018-19	6,42,942.00	22,624.00	32,647.00	-	-	-	-	6,98,213.00
Total	**76,10,376.00**	**20,80,407.00**	**21,40,744.00**	**-**	**16,68,195.00**	**17,63,868.00**	**62,628.00**	**1,53,26,218.00**

The year wise Break-up of the amount in term of works performed under "Consultancy and Professional Charges" is as below:-

Sr. no.	Period	Amount	Remarks
1	2014-15	35,35,174.00	Salary/ Emoluments paid to Revenue, Legal, Company Secretary and Engineering Consultants and filing of income tax returns etc. on account of hiring their services after retirement during the year 2014-15.
2	2015-16	35,75,832.00	Salary/Emoluments paid to Revenue, Legal, Company Secretary and Engineering Consultants and filing of income tax returns etc. on account of hiring their services after retirement during the year 2015-16.
3	2016-17	35,19,051.00	Salary/Emoluments paid to Revenue, Legal, Company Secretary and Engineering Consultants and filing of income tax returns etc. on account of hiring their services after retirement during the year 2016-17.
4	2017-18	39,97,948.00	Salary/Emoluments paid to Revenue, Legal, Company Secretary and Engineering Consultants and filing of income tax returns etc. on account of hiring their services after retirement during the year 2017-18.
5	2018-19	6,98,213.00	Salary/Emoluments paid to Revenue, Legal, Company Secretary and Engineering Consultants and filing of income tax returns etc. on account of hiring their services after retirement during the year 2018-19.

DGM (Finance)
HPPTCL, Tutikandi
Shimla-171005

24/7
Accounts Officer
HPPTCL, Panjeri Shimla-5

Consultant (A/cs)

Para Sr no 5(a)

HP POWER TRANSMISSION CORPORATION LTD. 2014-15
CONSULTANCY & PROFESSIONAL CHARGES
Ledger Account

1-Apr-2014 to 31-Mar-2015

Date	Particulars	Vch Type	Vch No.	Debit	Credit
02/05/2014 Cr	(as per details)	Payment	105	16000.00	
	TDS PAYABLE &INCOME TAX				1600.00 Cr
	BY AMT. ON RS.16000/- FROM SH. DP SHARDA				
	SBI NEW SHIMLA C/A				14400.00 Cr
	BY AMT. TO SH. DP SHARDA A/C				
	TO BILL OF SH. DP SHARDA FOR APRIL, 2014				
Educational Cr	(as per details)	Payment	106	61442.00	
	CONSULTANT EMOLUMENTS PAYABLE			25090.00 Dr	
	TO AMT. OF DA ARREAR UPTO 28.2.14				
	TDS PAYABLE &INCOME TAX				6144.00 Cr
	BY AMT. FROM KANA SINGH RS.2836/- & SARWAN KR. RS.3308/- FOR APRIL, 2014				
	TDS PAYABLE &INCOME TAX				2509.00 Cr
	BY AMT. ON DA ARR OF RS.25090/- KANA SINGH RS.1150/- & SARWAN KR RS.1359/-				
	SBI NEW SHIMLA C/A				42006.00 Cr
	BY AMT. TO ER. SARWAN KUMAR A/C				
	PNB NEAR LIFT THE MALL SHIMLA				35873.00 Cr
	BY AMT. TO ER. KANA SINGH A/C				
	TO AMT. OF HPPTCL ROHRU CONSLT. FOR APRIL, 2014				
Educational Cr	(as per details)	Payment	107	74535.00	
	CONSULTANT EMOLUMENTS PAYABLE			28069.00 Dr	
	TO AMT. OF DA ARR UPTO 28.2.14				
	TDS PAYABLE &INCOME TAX				7453.00 Cr
	BY AMT. FOR 4/14 ER.DARSHAN KR RS.3673 +RAJINDER SINGH RS.3780				
	TDS PAYABLE &INCOME TAX				2807.00 Cr
	BY AMT. ON DA ARR. DARSHAN KR RS/1447+RAJINDER RS.1360/-				
	PNB NEAR LIFT THE MALL SHIMLA				92344.00 Cr
	BY AMT. TO BHABANAGAR CONSLT. A/C				
	TO AMT. OF BHABANAGAR CONSLT. FOR APRIL, 2014				
Educational Cr	(as per details)	Payment	108	26660.00	
	CONSULTANT EMOLUMENTS PAYABLE			9769.00 Dr	
	TO DA ARR. UPTO 28.2.14 OOF KK KHATRI				
	TDS PAYABLE &INCOME TAX				3643.00 Cr
	BY AMT. OF KK KHATRI ON RS.36429/- FOR APRIL, 2014				
	PNB NEAR LIFT THE MALL SHIMLA				32786.00 Cr
	BY AMT. TO ER. KK KHATRI A/C				
	TO AMT. OF CHAMBA CONSLT. FOR APRIL, 2014				
Educational Cr	(as per details)	Payment	109	24337.00	
	CONSULTANT EMOLUMENTS PAYABLE			9147.00 Dr	
	TO DA ARR. UPTO 28.2.14 OF SH. NC SHARMA				
	TDS PAYABLE &INCOME TAX				3349.00 Cr
	BY AMT. FROM SH. NC SHARMA ON RS.33484/-				
	PNB NEAR LIFT THE MALL SHIMLA				30135.00 Cr
	BY AMT. TO SH. NC SHARMA A/C				
	TO AMT. OF SH. NC SHARMA REV. CONSLT FOR APRIL, 2014				
Educational Cr	(as per details)	Payment	111	91555.00	
	CONSULTANT EMOLUMENTS PAYABLE			34028.00 Dr	
	TO DA ARR OF CONSLT. UPTO 28.2.14				
	TDS PAYABLE &INCOME TAX				9155.00 Cr
	BY AMT. OF 4/14 OF JAI CHAND 2614+BANSI LAL 3591+PURAN CHAND2950				
	TDS PAYABLE &INCOME TAX				3402.00 Cr
	BY AMT. ON DA ARR JAI CHAND 996+BANSI LAL 1278+PURAN CHAND 1128/-				
	SBI NEW SHIMLA C/A				32490.00 Cr
	BY AMT. TO ER. JAI CHAND A/C				
	PNB NEAR LIFT THE MALL SHIMLA				80536.00 Cr
	BY AMT. TO KULLU CONSLT. A/C				

	TO HPPTCL KULLU CONSLT. REMUNERATION FOR APRIL, 2014						
Educational Cr	**(as per details)**		**Payment**	223	**40099.00**		
	TDS PAYABLE &INCOME TAX						4010.00 Cr
	BY AMT. SK BAINS RS.1174+KS PAINIAK RS.2836/-						10564.00 Cr
	SBI NEW SHIMLA C/A						
	BY AMT. TO ER. SK BAINS A/C						25525.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO ER. KS PAINIAKA/C						
	TO AMT. OF ROHRU CONSLT. FOR MAY, 2014						
Educational Cr	**(as per details)**		**Payment**	224	**91555.00**		
	TDS PAYABLE &INCOME TAX						9155.00 Cr
	BY AMT. JAI CHAND RS.2614+BANSI LAL RS.3591+PURAN CHAND RS,2950/-						23525.00 Cr
	SBI NEW SHIMLA C/A						
	BY AMT. TO ER. JAI CHAND A/C						58875.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO CONSLT. A/C						
	TO AMT. OF HPPTCL KULLU CONSLT. FOR MAY, 2014						
Educational Cr	**(as per details)**		**Payment**	225	**24000.00**		
	TDS PAYABLE &INCOME TAX						2400.00 Cr
	BY AMT. FROM DH SHARDA ON RS.24000/-						21600.00 Cr
	SBI NEW SHIMLA C/A						
	BY AMT. TO SH. DP SHARDA A/C						
	TO AMT. OF SH. DP SHARDA FOR MAY, 2014 IN STRN. 16000/-						
Educational Cr	**(as per details)**		**Payment**	228	**24337.00**		
	TDS PAYABLE &INCOME TAX						2434.00 Cr
	BY AMT. FROM SH. NC SHARMA ON RS.24337/-						21903.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO SH. NC SHARMA A/C						
	TO AMT. OF SH. NC SHARMA REV. CONSLT. FOR MAY, 2014						
Educational Cr	**(as per details)**		**Payment**	231	**74535.00**		
	TDS PAYABLE &INCOME TAX						7453.00 Cr
	BY ER. DK SHARMA RS.3673/-+RAJINDER RS.3780/-						67082.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO BHABA CONSLT. FOR MAY, 2014						
	TO AMT. OF HPPTCL BHABANAGAR CONSLT. FOR MAY, 2014						
Educational Cr	**(as per details)**		**Payment**	256	**26660.00**		
	TDS PAYABLE &INCOME TAX						2666.00 Cr
	BY AMT. FROM ER. KK KHATRI ON RS.26660/-						23994.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO ER. KK KHATRI A/C						
	TO AMT. OF ER. KK KHATRI FOR MAY, 2014						
Educational Cr	**(as per details)**		**Payment**	354	**46004.00**		
	TDS PAYABLE &INCOME TAX						4600.00 Cr
	BY AMT. SK BAINSRS.1764 &KS PAINIAK RS.2836						25525.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO ER. KS PAINIAK A/C						15879.00 Cr
	SBI NEW SHIMLA C/A						
	BY AMT. TO ER. SK BAINS A/C						
	TO BILL OF HPPTCL ROHRU CONSLT FOR JUNE, 2014						
Educational Cr	**(as per details)**		**Payment**	355	**26660.00**		
	TDS PAYABLE &INCOME TAX						2666.00 Cr
	BY AMT. FROM ER. KK KHATRI ON RS.26660/-						23994.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	TO BILL OF ER. KK KHATRI HPPTCL CHAMBA CONSLT FOR JUNE, 2014						
Educational Cr	**(as per details)**		**Payment**	356	**24337.00**		
	TDS PAYABLE &INCOME TAX						2434.00 Cr
	BY AMT.FROM SH. NC SHARMA ON RS.24337/-						21903.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO SH. NC SHARMA A/C						
	TO AMT. OF SH. NC SHARMA REV. CONSLT. FOR JUNE, 2014						
Educational Cr	**(as per details)**		**Payment**	357	**66287.00**		
	TDS PAYABLE &INCOME TAX						6541.00 Cr
	BY AMT. RS.2591/- ER.B.L.NEGI &RS.2950 FROM ER. PURAN CHAND						58875.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						

		BY AMT. TO HPPTCL SARABAI CONSLT. A/C					871.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO ER. JAI CHAND A/C					
		TO AMT. OF HPPTCL SARABAI KULU CONSLT. FOR JUNE, 2014		Payment	358	74535.00	
Educational Cr		(as per details)					7453.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. RS.3673/- FROM ER. DK SHARMA & RS.3780/- ER. RAJINDER SINGH					
							67082.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO CONSLT. A/C					
		TO AMT. OF HPPTCL BHABANAGAR CONSLT FOR JUNE, 2014		Payment	385	18000.00	
Educational Cr		(as per details)					1800.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM DP SHARDA ON RS.18000/-					
							16200.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO DP SHARDA /AC					
		TO AMT. OF SH. DP SHARDA LC FOR JUNE, 2014 8DAYS IN STN		Payment	451	17684.00	
Educational Cr		SBOP KHALINI SHIMLA					
		BY CH.NO.391445 DT. 21.7.14					
		TO EMOLUMENT ARRERA OF ER. SS SANDHU CONSLT WEF 3.9.09 TO 2.3.10		Payment	512	26660.00	
Educational Cr		(as per details)					2666.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. ON RS.26660/- FROM ER. KK KHATRI					23994.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KK KHATRI A/C					
		TO AMT. OF ER. KK KHATRI CONSLT. CHAMBA FOR 7/2014		Payment	513	24337.00	
Educational Cr		(as per details)					2434.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. NC SHARMA ON RS.24337/-					21903.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. TO SH. NC SHARMA REV. CONSLT. FOR JULY, 2014		Payment	514	61442.00	
Educational Cr		(as per details)					6144.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. 3308/- FROMER. SK BAINS & RS.2836/- FROM ER. KS PAINIAK					25525.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KS PAINIAK A/C					29773.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO ER. SK BAINS A/C					
		TO AMT. OF HPPTCL RHORU OFFICE CONSLT. FOR JULY, 2014		Payment	515	65416.00	
Educational Cr		(as per details)					6541.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. BANSI LAL RS.3591/- & ER. PURAN CHAND RS.2950/-					58875.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO HPTCL KULLU CONSLT					
		TO AMT. TO HPPTCL KULLU CONSLT FOR JULY, 2014		Payment	516	74535.00	
Educational Cr		(as per details)					7453.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. DK SHARMA RS.2673/- & ER. RAJIINDER RS.3780/-					67082.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO HPPTCL BHABANAGAR CONSLT FOR JULY,2014					
		TO AMT. OF HPPTCL BHABANAGAR CONSLT FOR JULY, 2014		Payment	523	38000.00	
Educational Cr		(as per details)					3800.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. DP SHARDA ON RS.38000/-					34200.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO DP SHARDA A/C					
		TO AMT. TO SH. DP SHARDA LEGAL CONSLT FOR JULY, 2014 8 DAYS IN STN& 11 DAYS OUT STN		Payment	586	5000.00	
Educational Cr		SBOP KHALINI SHIMLA					
		BY CH.NO.391498 DT. 20.8.14					
		TO INVOICE NO. 3/2014 DT. 27.6.14 OF PSR MURTHY COM. SECY		Payment	629	21911.00	
Educational Cr		(as per details)					2191.00 Cr
		TDS PAYABLE &INCOME TAX					

		BY AMT. FROM MUKESH SHARMA ON RS.21911/-					19720.00 Cr
		SBOP KHALINI SHIMLA					
		BY CH.NO.391514 DT. 28.8.14					
		TO BILL NO. 131 DT.20.8.14 OF MUKESH SHARMA CA FOR ASSTT. OF A/Y/2011-12		Payment	655	28000.00	
02/09/2014	Cr	**(as per details)**					2800.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM DP SHARDA ON RS.28000/-					25200.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO DP SHARDA A/C					
		TO AMT. TO SH. DP SHARDA LC FOR AUG.2014 14 DAYS		Payment	656	24337.00	
02/09/2014	Cr	**(as per details)**					2434.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. NC SHARMA ON RS.24337/-					21903.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. TO SH. NC SHARMA REV. CONSLT. FOR AUG,.2-14		Payment	657	26660.00	
02/09/2014	Cr	**(as per details)**					2666.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. KK KHATRI ON RS.26660/-					23994.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KK KHATRI A/C					
		TO AMT. TO ER. KK KHATRI CONSLT. CHAMBA FOR AUG.2014		Payment	668	74535.00	
Educational	Cr	**(as per details)**					7453.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. ER. DK SHARMA RS.3673/- & ER. RAJINDER RS.3780/-					67082.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO BHABANAGAR CONSLT. A/C					
		TO AMT. OF BHABAGNAGAR CONSLT. FOR AUG.2014		Payment	673	61442.00	
Educational	Cr	**(as per details)**					6144.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. ER. SK BAINS RS.3308/- & ER. KS PAINIAK RS.2836/-					25525.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KS PAINIAK A/C					29773.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO ER. SK BAINS A/C					
		TO AMT. OF ER. SK BAINS & ER. KS PAINIAK FOR AUG.2014		Payment	674	65416.00	
Educational	Cr	**(as per details)**					6541.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. BL NEGI RS.3591/- & ER.PURAN CHAND RS.2950/-					58875.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO KULLU CONSLTANT A/C					
		TO AMT. OF HPPTCL KULLU CONSLT. FOR AUG.2014		Payment	795	78330.00	
Educational	Cr	**(as per details)**					7833.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY RS.3860/- FROM ER. DK SHARMA & RS.3973/- FROM ER. RAJINDER SINGH					70497.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO BHABANAGAR OFFICE CONSLT. A/C					
		TO AMT. OF BHABANAGAR OFFICE CONST. FOR SEP. 2014		Payment	796	68770.00	
Educational	Cr	**(as per details)**					6877.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY RS.3776/- FROM ER. BANSI LAL & RS.3101/- FROM ER. PURAN CHAND					61893.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO HPPTCL KULLU CONSLT. FOR SEP. 2014					
		TO BILL OF HPPTCL SARABAI KULLU CONSLT. FOR SEP. 2014		Payment	797	36000.00	
Educational	Cr	**(as per details)**					3600.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. DP SHARDA ON RS.36000/-					32400.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LEGAL CONSLT FOR SEP. 2014		Payment	798	25485.00	
Educational	Cr	**(as per details)**					2549.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. NC SHARMA ON RS.25485/-					

							22936.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO SH. NC SHARMA A/C						
	TO AMT. OF SH. NC SHARMA REV. CONSLT. FOR SEP. 2014			Payment	799	62780.00	
Educational Cr	(as per details)						6278.00 Cr
	TDS PAYABLE &INCOME TAX						
	BY AMT. RS.2800/- FROM ER. KK KHATRI & RS.3478/- FROM ER. SK BAINS						25200.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO ER. KK KHATRI A/C						31302.00 Cr
	SBI NEW SHIMLA C/A						
	BY AMT. TO ER. SK BAINS A/C						
	TO AMT. OF HPPTCL CHAMBA CONSLT. FOR SEP. 2014			Payment	800	29670.00	
Educational Cr	(as per details)						2967.00 Cr
	TDS PAYABLE &INCOME TAX						
	BY AMT. FROM ER. KS PAINIAK ON RS.29670/-						26703.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO ER. KS PAINIAK A/C						
	TO AMT. OT ER. KANA SINGH HPPTCL ROHRU CONSLT. FOR SEP. 2014			Journal	927	109401.00	
Educational Cr	(as per details)						10146.00 Cr
	TDS PAYABLE &INCOME TAX						
	BY AMT. DED. FROM CONSLT. ENGINEERS ON DA ARREAR						99255.00 Cr
	CONSULTANT EMOLUMENTS PAYABLE						
	BY DA ARREAR WEF 1.1.14 TO 31.8.14						
	TO DA ARREAR OF CONSULTANT ENGINEEERS WEF 1.1.14 TO 31.8.14@10%			Payment	929	62780.00	
						21842.00 Dr	
Educational Cr	(as per details)						6278.00 Cr
	CONSULTANT EMOLUMENTS PAYABLE						
	TO DA ARREAR UPTO 31.8.14 PAID						43535.00 Cr
	TDS PAYABLE &INCOME TAX						
	BY RS.2800/- FROM KK KHATRI & RS.3478/- FROM SK BAINS						34809.00 Cr
	SBI NEW SHIMLA C/A						
	BY AMT. ER. SK BAINS A/C						
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO ER. KK KHATRI A/C						
	TO AMT. OF HPPTCL CJHAMBA CONSLT. FOR OCT. 2014			Payment	930	29670.00	
Educational Cr	(as per details)					10351.00 Dr	
	CONSULTANT EMOLUMENTS PAYABLE						2967.00 Cr
	TO DA ARREAR UPTO 31.8.14 PAID						
	TDS PAYABLE &INCOME TAX						37054.00 Cr
	BY AMT. FROM KS PAINIAK ON RS.29670/-						
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT.TO ER. KS PAINIAK A/C						
	TO AMT. OF ER. KS PAINIAK HPPTCL ROHRU CONSLT. FOR OCT. 2014			Payment	931	78330.00	
Educational Cr	(as per details)					26829.00 Dr	
	CONSULTANT EMOLUMENTS PAYABLE						7833.00 Cr
	TO DA ARREAR UPTO 31.8.14						
	TDS PAYABLE &INCOME TAX						97326.00 Cr
	BY RS.3860/- FROM ER. DARSHAN & 3973/- FROM RAJINDER SINGH						
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO CONSLT. A/C						
	TO AMT. OF HPPTCL BHABANAGAR CONSLT. FOR OCT.2014			Payment	932	68770.00	
Educational Cr	(as per details)					24057.00 Dr	
	CONSULTANT EMOLUMENTS PAYABLE						6877.00 Cr
	TO DA ARREAR UPTO 31.8.14						
	TDS PAYABLE &INCOME TAX						85950.00 Cr
	BY RS.3776/- FROM BANSI LAL & RS.3101/- FROM PURAN CHAND						
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO SARABAI CONSLT. A/C						
	TO AMT. OF HPPTCL SARABAI KULLU CONST. FOR OCT.2014			Payment	933	25485.00	
Educational Cr	(as per details)					8232.00 Dr	
	CONSULTANT EMOLUMENTS PAYABLE						2549.00 Cr
	TO DA ARREAR UPTO 31.8.14 PAID						
	TDS PAYABLE &INCOME TAX						31168.00 Cr
	BY AMT. FROM SH. NC SHARMA ON RS.25485/-						
	PNB NEAR LIFT THE MALL SHIMLA						
	BY AMT. TO NC SHARMA A/C						
	TO AMT. OF SH. NC SHARMA REVB. CONSLT. FOR OCT.2014						

	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM DP SHARDA ON RS.16000/-					
		SBI NEW SHIMLA C/A					
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. TO SH. DP SHARDA LEGAL CONST. FOR OCT. 2014					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY AMT. ON RS. 29670/- FROM KS PAINIAK					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KS PAINIAK					
		TO AMT. OF HPPTCL ROHRU CONSLT FOR NOV. 2014					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. NC SHGARMA ON RS.25485/-					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. TO SH. NC SHARMA REV. CONSLT. FOR NOV. 2014					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY AMT.FROM DP SHARDA ON RS.36000/-					
		SBI NEW SHIMLA C/A					
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LEGAL CONSLT. FOR NOV. 2014 FOR 18 DAYS					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY RS.2800/- KK KHATRI & RS.1971/- ER. SK BAINS ON RS.19709/-					
		SBI NEW SHIMLA C/A					
		BY AMT. TO ER. SK BAINS A/C					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KK KHATRI A/C					
		TO AMT. OF HPPTCL CHAMBA CONSLT. FOR NOV. 2014					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY RS.3860/- FROM DARSHAN KUMAR & RS.3973/- FROM ER. RAJINDER					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO HPPTCL BGHABANAGAR CONSLT.					
		TO AMT. OF HPPTCL BHABANAGAR CONSLT. FOR NOV. 2014					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY RS.3776/- FROMBANSI LAL & RS.3101/- FROM PURAN CHAND					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO HPPTCL KULLU CONSLT.					
		TO AMT. OF HPPTCL SARABAI CONSLT. FOR NOV. 2014					
	02/01/2015 Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY 3776/- FROM BANSI LAL & 3101/- FROM ER. PURAN CHAND					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO CONSULTANT A/C					
		TOAMT. OF HPPTCL KULLU CONSLT. FOR DEC. 2014					
	02/01/2015 Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY RS.2800/- FROM ER KK KHATRI & RS.3478/- FROM ER. SK BAINS					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO CONSULTANT A/C					
		SBI NEW SHIMLA C/A					
		BY AMT. TO CONSULTANT A/C					
		TO AMT.OF HPPTCL CHAMBA CONSLT. FOR DEC. 2014					
	02/01/2015 Cr	(as per details)					
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. KS PAINIAK ON RS.29670/-					
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO CONSULTANT A/C					
		TO AMT.TO HPPTCXL ROHRU CONSLT. FOR DEC. 2014					

Payment	934	16000.00		
			1600.00 Cr	
			14400.00 Cr	
Payment	1082	29670.00		
			2967.00 Cr	
			26703.00 Cr	
Payment	1085	25485.00		
			2549.00 Cr	
			22936.00 Cr	
Payment	1086	36000.00		
			3600.00 Cr	
			32400.00 Cr	
Payment	1087	47709.00		
			4771.00 Cr	
			17738.00 Cr	
			25200.00 Cr	
Payment	1088	78330.00		
			7833.00 Cr	
			70497.00 Cr	
Payment	1089	68770.00		
			6877.00 Cr	
			61893.00 Cr	
Payment	1234	68770.00		
			6877.00 Cr	
			61893.00 Cr	
Payment	1235	62780.00		
			6278.00 Cr	
			25200.00 Cr	
			31302.00 Cr	
Payment	1236	29670.00		
			2967.00 Cr	
			26703.00 Cr	

02/01/2015	Cr	(as per details)	Payment	1237	25485.00		
		TDS PAYABLE &INCOME TAX					2549.00 Cr
		BY AMT. ON RS.25485/- FROM SH. NC SHARMA					
		PNB NEAR LIFT THE MALL SHIMLA					22936.00 Cr
		BY AMT. TO CONSULTANT A/C					
		TO AMT. OF SH. NC SHARMA REV. CONSLT. FOR DEC.2014					
02/01/2015	Cr	(as per details)	Payment	1238	22000.00		
		TDS PAYABLE &INCOME TAX					2200.00 Cr
		BYAMT. FROM SH. DP SHARDA ON RS. 22000/-					
		SBI NEW SHIMLA C/A					19800.00 Cr
		BYAMT. TO LEGAL CONSLT. A/C					
		TO AMT. TO SH. DP SHARDA KLEGAL CONSLT. FOR DEC. 2014					
Educational	Cr	(as per details)	Payment	1305	68369.00		
		TDS PAYABLE &INCOME TAX					6837.00 Cr
		BY RS.2864/- FROM DARSHAN KUMAR & RS.3973/- FROM RAJINDER SINGH					
		PNB NEAR LIFT THE MALL SHIMLA					61532.00 Cr
		BY AMT. TO HPPTCL BHABANAGAR CONSLT.					
		TO AMT. OF HPPTCL BHABANAGAR CONSLT. FOR DEC. 2014					
Educational	Cr	(as per details)	Payment	1365	26000.00		
		TDS PAYABLE &INCOME TAX					2600.00 Cr
		BY AMT. FROM DP SHARDA ON RS.26000/-					
		SBI NEW SHIMLA C/A					23400.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF DP SHARDA LEGAL CONSLT. FOR JAN.2015					
Educational	Cr	(as per details)	Payment	1366	25485.00		
		TDS PAYABLE &INCOME TAX					2549.00 Cr
		BY AMT. FROM SH. NC SHARMA ON RS.25485/-					
		PNB NEAR LIFT THE MALL SHIMLA					22936.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. OF SH. NC SHARMA REV. CONSLT. FOR JAN.2015					
Educational	Cr	(as per details)	Payment	1367	68770.00		
		TDS PAYABLE &INCOME TAX					6877.00 Cr
		BY RS.3776/- FROM BANSI LAL & RS.3101/- FROM PURAN CHAND					
		PNB NEAR LIFT THE MALL SHIMLA					61893.00 Cr
		BY AMT. TO HPPTCL KULLU CONSLT.					
		TO AMT. TO CONSLT. OF HPPTCL SARABAI KULLU FOR JAN.2015					
Educational	Cr	(as per details)	Payment	1368	29670.00		
		TDS PAYABLE &INCOME TAX					2967.00 Cr
		BY AMT. ON RS.29670/- FROM KS PAINIAK					
		PNB NEAR LIFT THE MALL SHIMLA					26703.00 Cr
		BY AMT. TO ER. KS PAINIAK A/C					
		TO AMT. OF SH. KS PAINIAK HPPTCL ROHRU CONSLT. FOR JAN.2015					
Educational	Cr	(as per details)	Payment	1397	62780.00		
		TDS PAYABLE &INCOME TAX					6278.00 Cr
		BY RS.2800/- FROM KK KHATRI & RS.3478/- FROM SK BAINS					
		PNB NEAR LIFT THE MALL SHIMLA					25200.00 Cr
		BY AMT. TO ER. KK KHATRI A/C					
		SBI NEW SHIMLA C/A					31302.00 Cr
		BY AMT. TO ER. SK BAINS A/C					
		TO AMT. OF HPPTCL CHAMBA CONSLT. FOR JAN.2015					
Educational	Cr	(as per details)	Payment	1427	39730.00		
		TDS PAYABLE &INCOME TAX					3973.00 Cr
		BY AMT. FROM ER. RAJINDER SINGH ON RS.39730/-					
		PNB NEAR LIFT THE MALL SHIMLA					35757.00 Cr
		BY AMT. TO ER. RAJINDER SINGH A/C					
		TO BILL OF HPPTCL BHABANAGAR CONSLT. FOR JAN.2015					
Educational	Cr	(as per details)	Payment	1481	25485.00		
		TDS PAYABLE &INCOME TAX					2549.00 Cr
		BY AMT. ON RS.25485/- FROM NC SHARMA					
		PNB NEAR LIFT THE MALL SHIMLA					22936.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. OF SH. NC SHARMA REV. CONSLT. FOR FEB. 2015					
Educational	Cr	(as per details)	Payment	1482	22000.00		
		TDS PAYABLE &INCOME TAX					2200.00 Cr

		BY AMT. ON RS.22000/- FROM DP SHARDA					
		SBI NEW SHIMLA C/A					19800.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LC FOR FEB. 2015					
Educational	Cr	**(as per details)**	**Payment**	1473	**44359.00**		
		TDS PAYABLE &INCOME TAX					4436.00 Cr
		BY RS.2200/- FROM ER. KK KHATRI & RS.2236/- FROM ER. SK BAINS					
		PNB NEAR LIFT THE MALL SHIMLA					19800.00 Cr
		BY AMT. TO ER. KK KHATRI A/C					
		SBI NEW SHIMLA C/A					20123.00 Cr
		BY AMT. TO ER. SK BAINS A/C					
		TO AMT. OF HPPTCL CHAMBA CONSLT FOR FEB. 2015					
Educational	Cr	**(as per details)**	**Payment**	1484	**68770.00**		
		TDS PAYABLE &INCOME TAX					6877.00 Cr
		BY RS.3776/- FROM ER. BANSI LAL & RS.3101/-FROM ER. PURAN CHAND					
		PNB NEAR LIFT THE MALL SHIMLA					61893.00 Cr
		BY AMT. TO HPPTCL KULLU CONSLT.					
		TO AMT. OF HPPTCL SARABAI KULLU CONSLT. FOR FEB. 2015					
Educational	Cr	**(as per details)**	**Payment**	1520	**29670.00**		
		TDS PAYABLE &INCOME TAX					2967.00 Cr
		BY AMT. ON RS.29670/- FROM KANA SINGH					
		PNB NEAR LIFT THE MALL SHIMLA					26703.00 Cr
		BY AMT. AS PER LETTER					
		TO AMT. OF HPPTCL ROHRU CONSLT. FOR FEB.2015					
Educational	Cr	**(as per details)**	**Payment**	1521	**36892.00**		
		TDS PAYABLE &INCOME TAX					3689.00 Cr
		BY AMT. ON RS.36892/- FROM RAJINDER SINGH					
		PNB NEAR LIFT THE MALL SHIMLA					33203.00 Cr
		BY AMT. TO ER. RAJINDER SINGH A/C					
		TO AMT. OF BHABANAGAR CONSLT. FOR FEB. 2015					
Educational	Cr	**(as per details)**	**Payment**	1610	**24719.00**		
		TDS PAYABLE &INCOME TAX					2472.00 Cr
		BY AMT. ON RS.24719/- FROM MUKESH SHARMA & ASS.					
		SBOP KHALINI SHIMLA					22247.00 Cr
		BY CH.NO.447022 DT.27.3.15					
		TO BILL NO. 396 DT.24.3.15 FOR AY 201-13IT ASSESSMENT					
31/03/2015	Cr	**(as per details)**	**Journal**	1642	**28000.00**		
		TDS PAYABLE &INCOME TAX					2800.00 Cr
		BY AMT. ON RS.28000/- FROM DP SHARDA LC					
		CONSULTANT EMOLUMENTS PAYABLE					25200.00 Cr
		BY AMT. FOR MARCH, 2015 PAYABLE					
		TO AMT. OF DH SHARDA LC FOR MARCH, 2015					
31/03/2015	Cr	**(as per details)**	**Journal**	1643	**68770.00**		
		TDS PAYABLE &INCOME TAX					6877.00 Cr
		BY RS.3776/- FROM BANSI LAL & RS.3101/- FROM PURAN CHAND					
		CONSULTANT EMOLUMENTS PAYABLE					61893.00 Cr
		BY AMT. FOR MARCH, 2015 PAYABLE					
		TO AMT. OF HPPTCL SARABAI CONSLT FOR MARCH, 2015					
31/03/2015	Cr	**(as per details)**	**Journal**	1644	**62780.00**		
		TDS PAYABLE &INCOME TAX					6278.00 Cr
		BY RS.2800/- FROM KK KHATRI & RS.3478/- FROM SK BAINS					
		CONSULTANT EMOLUMENTS PAYABLE					56502.00 Cr
		BY AMT. FOR MARCH, 2015					
		TO AMT. OF HPPTCL CHAMBA CONSLT. FOR MARCH, 2015					
31/03/2015	Cr	**(as per details)**	**Journal**	1645	**39730.00**		
		TDS PAYABLE &INCOME TAX					3973.00 Cr
		BY AMT. FROM ER. RAJINDER SINGH ON RS.39730/-					
		CONSULTANT EMOLUMENTS PAYABLE					35757.00 Cr
		BY AMT. FOR MARCH, 2015					
		TO AMT. OF BHABANAGAR CONSLT. FOR MARCH, 2015					
31/03/2015	Cr	**(as per details)**	**Journal**	1646	**25485.00**		
		TDS PAYABLE &INCOME TAX					2549.00 Cr
		BY AMT. ON RS.25485/- FROM NC SHARMA					
		CONSULTANT EMOLUMENTS PAYABLE					22936.00 Cr

		BY AMT. FOR MARCH, 2015					
		TO AMT. OF NC SHARMA REV. CONSLT FOR MARCH, 2015					
31/03/2015	Cr	**(as per details)**	**Journal**	1647	**29670.00**		**2967.00 Cr**
		TDS PAYABLE &INCOME TAX					
		BY AMT. ON RS.29670/- FROM KS PAINIAK					
							26703.00 Cr
		CONSULTANT EMOLUMENTS PAYABLE					
		BY AMT. FOR MARCH, 2015					
		TO AMT. OF HPPTCL RPOHRU CONSLT FOR MARCH, 2015					
31/03/2015	Cr	**CONSULTANT EMOLUMENTS PAYABLE**	**Journal**	1723	**74987.00**		
		BY DA ARRERA OF CONSULTANTS UPTO 31.3.15 PAYABLE					
		TO DA ARRERA OF CONSULTANTS UPTO 31.3.15					
						3535174.00	
							3535174.00
	Dr	**Closing Balance**				**3535174.00**	**3535174.00**

HP POWER TRANSMISSION CORPORATION LTD. - (2015-16

CONSULTANCY & PROFESSIONAL CHARGES

Ledger Account

1-Apr-2015 to 31-Mar-2016

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Educational Cr (as per details)	Payment	101	71117.00	
	TDS PAYABLE &INCOME TAX				7112.00 Cr
	BY RS.3905/-FROM ER.BANSI LAL & RS.3207/- FROM ER. PURAN CHAND				
	PNB NEAR LIFT THE MALL SHIMLA				64005.00 Cr
	BY AMT. TO KULLU CONSLT. A/C				
	TO AMT. OF HPPTCL KULLU CONSLT. FOR APRIL, 2015				
	Educational Cr (as per details)	Payment	102	30681.00	
	TDS PAYABLE &INCOME TAX				3068.00 Cr
	BY AMT. FROM ER. KS PAINIAK ON RS.30681/-				
	PNB NEAR LIFT THE MALL SHIMLA				27613.00 Cr
	TO AMT. OF HPPTCL ROHRU CONSLT. FOR APRIL, 2015				
	Educational Cr (as per details)	Payment	103	26288.00	
	TDS PAYABLE &INCOME TAX				2629.00 Cr
	BY AMT. FROM SH. NC SHARMA ON RS.26288/-				
	PNB NEAR LIFT THE MALL SHIMLA				23659.00 Cr
	BY AMT. TO SH. NC SHARMA A/C				
	TO AMT. OF REV. CONSILTANT SH. NC SHARMA FOR APRIL, 2015				
	Educational Cr (as per details)	Payment	106	22000.00	
	TDS PAYABLE &INCOME TAX				2200.00 Cr
	BY AMT. FROM SH. DP SHARDA ON RS.22000/-				
	SBI NEW SHIMLA C/A				19800.00 Cr
	BY AMT. TO SH. DP SHARDA A/C				
	TO AMT. OF LEGAL CONSLT. FOR APRIL, 2015				
	Educational Cr (as per details)	Payment	125	64908.00	
	TDS PAYABLE &INCOME TAX				6491.00 Cr
	BY RS.2894/- FROM KK KHATRI & RS.3597/- FROM SK BAINS				
	SBI NEW SHIMLA C/A				32373.00 Cr
	BY AMT. TO ER. SK BAINS A/C				
	PNB NEAR LIFT THE MALL SHIMLA				26044.00 Cr
	BY AMT. TO ER. KK KHATRI A/C				
	TO AMT. OF HPPTCL CHAMBA CONSLT. FOR APRIL, 2015				
	Educational Cr (as per details)	Payment	182	41078.00	
	TDS PAYABLE &INCOME TAX				4108.00 Cr
	BY AMT. FROM ER. RAJINDER ON RS.41078/-				
	PNB NEAR LIFT THE MALL SHIMLA				36970.00 Cr
	BY AMT. TO CONSLT. A/C				
	TO AMT. OF ER. RAJINDER CONSLT. HPPTCL B.NAGAR FOR APRIL, 2015				
	Educational Cr (as per details)	Payment	255	22000.00	
	TDS PAYABLE &INCOME TAX				2200.00 Cr
	BY AMT. FROM SH. DP SHARDA ON RS.22000/-				
	SBI NEW SHIMLA C/A				19800.00 Cr
	BY AMT. TO DP SHARDA A/C				
	TO AMT. OF SH. DP SHARDA LC FOR MAY, 2015				
	Educational Cr (as per details)	Payment	263	30681.00	
	CONSULTANT EMOLUMENTS PAYABLE			8185.00 Dr	
	TO AMT. OF ER. KS PAINIAK DA ARREAR				3068.00 Cr
	TDS PAYABLE &INCOME TAX				
	BY AMT. FROM KS PAINIAK ON RS.30681/-				35798.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA				
	BY AMT. TO ER. KS PAINIAK A/C				
	TO AMT. OF HPPTCL RPHRU STAFF ER. KS PAINIAK FOR MAY, 2015				
	Educational Cr (as per details)	Payment	264	71117.00	
	CONSULTANT EMOLUMENTS PAYABLE			19014.00 Dr	
	TO DA ARR OF HPPTCL KULLU CONSLT				7112.00 Cr
	TDS PAYABLE &INCOME TAX				
	BY RS.3905/- BANSI LAL & RS.3207/- FROM, PURAN CHAND				83019.00 Cr
	PNB NEAR LIFT THE MALL SHIMLA				
	BY AMT. TO KULLU CONSULTANT A/C				
	TO AMT. OF HPPTCL KULLU CONSLT FOR MAY, 2015				
	Educational Cr (as per details)	Payment	265	41078.00	
	CONSULTANT EMOLUMENTS PAYABLE			18325.00 Dr	

		TO DA ARREAR DT.31.3.15					4108.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. RAJINDER SINGH ON RS.41078/-					55295.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO BHABANAGAR CONSULTANT A/C					
		TO AMT. OF ER. RAJINDER SINGH B.NAGAR CNSLT. FOR MAY, 2015	**Payment**	266	**64908.00**		
Educational Cr	**(as per details)**				**16205.00 Dr**		
		CONSULTANT EMOLUMENTS PAYABLE					
		TO DA ARREAR DT.31.3.15					6491.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. ER. SK BAINS RS.3597/- & RS.2894/- FROM ER KK KHATRI					33461.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KK KHATRI A/C					41161.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO ER. SK BAINS A/C					
		TO AMT. OF HPPTCL CHAMBA CONSLT FOR MAY, 2015	**Payment**	267	**26288.00**		
Educational Cr	**(as per details)**				**6508.00 Dr**		
		CONSULTANT EMOLUMENTS PAYABLE					
		TO DA ARREAR DT.31.3.15					2629.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. NC SHARMA ON RS.26288/-					30167.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. OF SH. NC SHARMA REV. CONSLT FOR MAY, 2015	**Payment**	376	**48122.00**		
Educational Cr	**(as per details)**						4813.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY RS.2894/- FROM KK KHATRI & RS.1919- FROM SK BAINS					26044.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KK KHATRI A/C					17265.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO ER. SK BAINS A/C					
		TO AMT. OF HPPTCL CHAMBA CONSLT. FOR JUNE, 2015	**Payment**	377	**24000.00**		
Educational Cr	**(as per details)**						2400.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. DP SHARDA ON RS.24000/-					21600.00 Cr
		SBI NEW SHIMLA C/A					
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LEGAL CONSLT. FOR JUNE, 2015	**Payment**	396	**71117.00**		
Educational Cr	**(as per details)**						7112.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY RS.3905/- FROM BANSI LAL AND RS.3207/- FROM ER. PURAN CHAND					64005.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SARABAI KULLU CONSLT.					
		TO SARABAI KULL KULLU CONSLT. AMT. FOR JUNE, 2015	**Payment**	397	**30681.00**		
Educational Cr	**(as per details)**						3068.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. KS PAINIAK ON RS.30681/-					27613.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. KS PAINIAK A/C					
		TO AMT. OF HPPTCL ROHRU CONSLT. FOR JUNE, 2015	**Payment**	398	**26288.00**		
Educational Cr	**(as per details)**						2629.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM SH. NC SHARMA ON RS.26288/-					23659.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. OF SH. NC SHARMA REV. CONSLT FOR JUNE, 2015	**Payment**	400	**41078.00**		
Educational Cr	**(as per details)**						4108.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM ER. RAJINDER SINGH ON RS.41078/-					36970.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. RAJINDER SINGH A/C					
		TO AMT. OF ER. RAJINDER SINGH BHABA CONSLT. FOR JUNE, 2015	**Payment**	432	**33520.00**		
Educational Cr	**(as per details)**						3000.00 Cr
		TDS PAYABLE &INCOME TAX					
		BY AMT. FROM VISHAL MOHAN ADVOCATE ON RS.30000/-					

	SBOP KHALINI SHIMLA					30520.00 Cr
	BY CH.NO.544994 DT. 14.7.15					
	TO BILL DT.11.6.15 OF VISHAL MOHAN FOR ITAT APPEAL CHARGES					
Educational Cr	**(as per details)**	**Payment**	504	**54000.00**		
	TDS PAYABLE &INCOME TAX					5400.00 Cr
	BY AMT. FROM SH. DP SHARDA ON RS.54000/-					
	SBI NEW SHIMLA C/A					48600.00 Cr
	BY AMT. TO SH/. DP SHARDA A/C					
	TO AMT. TO SH. DP SHARDA LC FOR JULY, 2015					
Educational Cr	**(as per details)**	**Payment**	505	**86698.00**		
	TDS PAYABLE &INCOME TAX					8670.00 Cr
	BY RS.3068/- FROM KS PAINIAK & RS.5602/- FROM RAM CHANDER					
	PNB NEAR LIFT THE MALL SHIMLA					78028.00 Cr
	BY AMT. TO CONSULT. A/C					
	TO AMT. TO HPPTCL ROHRU CONSULTANTS FOR JULY, 2015					
Educational Cr	**(as per details)**	**Payment**	508	**26288.00**		
	TDS PAYABLE &INCOME TAX					2629.00 Cr
	BY AMT. FROM SH. NC SHARMA ON RS.26288/-					
	PNB NEAR LIFT THE MALL SHIMLA					23659.00 Cr
	BY AMT. TO SH. NC SHARMA A/C					
	TO AMT. TO SH. NC SHARMA REV. CONSLT FO0R JULY, 2015					
Educational Cr	**(as per details)**	**Payment**	509	**61629.00**		
	TDS PAYABLE &INCOME TAX					6163.00 Cr
	BY RS.2054/- FROM ER KK KHATRI & RS.1856/- FROM SK BAINS & RS.2253/- HEM PARKASH					
	PNB NEAR LIFT THE MALL SHIMLA					18483.00 Cr
	BY AMT. TO ER. KK KHATRI A/C					
	SBI NEW SHIMLA C/A					36983.00 Cr
	BY AMT. TO CHAMBA CONSLT FOR JULY, 2015					
	TO AMT. OF HPPTCL CHAMBA CONSLT FOR JULY, 2015					
Educational Cr	**(as per details)**	**Payment**	515	**25177.00**		
	TDS PAYABLE &INCOME TAX					2518.00 Cr
	BY AMT. FROMER. RAJINDER SINGH ON RS.25177/-					
	PNB NEAR LIFT THE MALL SHIMLA					22659.00 Cr
	BY AMT. TO ER. RAJINDER SINGH A/C					
	TO AMT. OF ER. RAJINDER SINGH HPPTCL B.NAGAR CONST FOR JULY, 2015					
Educational Cr	**(as per details)**	**Payment**	520	**71117.00**		
	TDS PAYABLE &INCOME TAX					7112.00 Cr
	BY RS.3905/- FROM ER. BANSI LAL & RS.3207/- FROM ER. PURAN CHAND					
	PNB NEAR LIFT THE MALL SHIMLA					64005.00 Cr
	BY AMT. TO KULLUCONSULTANTS					
	TO AMT. OF HPPTCL KULLUY CONSULTANT FOR JULY, 2015					
Educational Cr	**SBOP KHALINI SHIMLA**	**Payment**	591	**59253.00**		
	BY CH.NO.545042 DT. 20.8.15					
	TO BILL OF SH. DP SHARDA LEGAL CONSLT FOR JULY, 2015					
Educational Cr	**(as per details)**	**Payment**	637	**22527.00**		
	TDS PAYABLE &INCOME TAX					2253.00 Cr
	BY AMT. FROM SH. HEM PARKASH ON RS.55527/-					
	SBI NEW SHIMLA C/A					20274.00 Cr
	BY AMT. TO SH. HEM PARKASH A/C					
	TO AMT. OF SH. HEM PARKASH REV. CONSLT. CHAMBA FOR AUG.2015					
Educational Cr	**(as per details)**	**Payment**	642	**36000.00**		
	TDS PAYABLE &INCOME TAX					3600.00 Cr
	BY AMT. FROM SH. DP SHARDA ON RS.36000/-					
	SBI NEW SHIMLA C/A					32400.00 Cr
	BY AMT. TO DP SHARDA A/C					
	TO AMT. TO DP SHARDA FOR AUG. 2015 LC					
Educational Cr	**(as per details)**	**Payment**	643	**61894.00**		
	TDS PAYABLE &INCOME TAX					6189.00 Cr
	BY RS.1880/ FROM KS PAIN!AK & RS.4309/- FROM RAM CHANDER					
	PNB NEAR LIFT THE MALL SHIMLA					55705.00 Cr
	BY AMT. TO HPPTCL ROHRU CONSLT.					
	TO AMT. OF ROHRU CONSLT FOR AUG.2015					
Educational Cr	**(as per details)**	**Payment**	644	**26288.00**		
	TDS PAYABLE &INCOME TAX					2629.00 Cr
	BY AMT. FROM NC SHARMA ON RS.26288/-					

	PNB NEAR LIFT THE MALL SHIMLA					23659.00 Cr
	TO AMT. TO SH. NC SHARMA REV. CONSLT. FOR AUG.2015					
Educational Cr	(as per details)	Payment	645	71117.00		
	TDS PAYABLE &INCOME TAX					7112.00 Cr
	BY RS.3905/- FROM BANSI LAL & RS.3207/- PURAN CHAND					
	PNB NEAR LIFT THE MALL SHIMLA					64005.00 Cr
	BY AMT. TO KULU CIONSLT. A/C					
	TO AMT. TO HPPTCL SARABAI KULLU CONSLT. FOR AUG.2015					
Educational Cr	(as per details)	Payment	719	41078.00		
	TDS PAYABLE &INCOME TAX					4108.00 Cr
	BY AMT. FROM ER. RTAJINDER SINGH ON RS.41078/-					
	PNB NEAR LIFT THE MALL SHIMLA					36970.00 Cr
	BY AMT. TO ER. RAJINDER SINGH A/C					
	TO AMT. OF ER. RAJINDER SINGH HPPTCL B.NAQGAR FOR AUG.2015					
Educational Cr	(as per details)	Payment	779	23157.00		
	TDS PAYABLE &INCOME TAX					2316.00 Cr
	BY AMT. FROM HEM PARKASH ON RS.23157/-					
	SBI NEW SHIMLA C/A					20841.00 Cr
	TO AMT. OF SH. HEM PARKASH REV. CONSLT. CHAMBA					
Educational Cr	(as per details)	Payment	781	16000.00		
	TDS PAYABLE &INCOME TAX					1600.00 Cr
	BY AMT. FROM DP SHARDA ON RS.16000/-					
	SBI NEW SHIMLA C/A					14400.00 Cr
	BY SH. DP SHARDA A/C					
	TO AMT. OF SH. DP SHARDA LEGAL CONSLT. FOR SEP. 2015					
Educational Cr	(as per details)	Payment	783	73130.00		
	TDS PAYABLE &INCOME TAX					7313.00 Cr
	BY RS.4016/- FROMBANSI LAL & rS.3297/- FROM PURAN CHAND					
	PNB NEAR LIFT THE MALL SHIMLA					65817.00 Cr
	BY AMT. TO CONSLT. A/C					
	TO AMT. OF HPPTCL SARABAI KULLU CONSLT. FOR SEP. 2015					
Educational Cr	(as per details)	Payment	784	26978.00		
	TDS PAYABLE &INCOME TAX					2698.00 Cr
	BY AMT. FROM NC SHARMA ON RS.26978/-					
	PNB NEAR LIFT THE MALL SHIMLA					24280.00 Cr
	BY AMT. TO SH. NC SHARMA A/C					
	TO AMT. OF NC SHARMA REV. CONSLT. FOR SEP. 2015					
Educational Cr	(as per details)	Payment	797	42233.00		
	TDS PAYABLE &INCOME TAX					4223.00 Cr
	BY AMT. FROM ER. RAJ9INDER SINGH ON RS.42233/-					
	PNB NEAR LIFT THE MALL SHIMLA					38010.00 Cr
	BY AMT. TO ER. RAJINDER SINGH A/C					
	TO AMT. OF ER. RAJINDER SINGH HPPTCL B.NAGAR FOR SEP. 2015					
Educational Cr	(as per details)	Payment	798	75862.00		
	TDS PAYABLE &INCOME TAX					7587.00 Cr
	BY 3155/- FROM KS PAINIAK & 4432/- FROM RAM.CHANDER					
	PNB NEAR LIFT THE MALL SHIMLA					68275.00 Cr
	BY AMT. OT ROHRU CONSLT. A/C					
	TO AMT. OF HPPTCL ROHRU CONSLT. FOR SEP. 2015					
Educational Cr	(as per details)	Payment	888	23157.00		
	TDS PAYABLE &INCOME TAX					2316.00 Cr
	BY AMT. FROM SH. HEM PARKASH ON RS.23157/-					
	SBI NEW SHIMLA C/A					20841.00 Cr
	BY AMT. TO SH. HEM PARKASH A/C					
	TO AMT. OF REV. CONSLT HPPTCL CHAMBA FOR OCT.2015					
Educational Cr	(as per details)	Payment	889	75862.00		
	TDS PAYABLE &INCOME TAX					7587.00 Cr
	BY RS.3155/- FROM KS PAINIAK & RS.4432/- FROM RAM CHANDER					
	PNB NEAR LIFT THE MALL SHIMLA					68275.00 Cr
	BY AMT. TO ROHRU CONSLT. A/C					
	TO AMT. OF HPPTCL ROHRU CONSLT FOR OCT.2015					
Educational Cr	(as per details)	Payment	890	73130.00		
	TDS PAYABLE &INCOME TAX					7313.00 Cr
	BY RS.4016/-ER. BANSI LAL & RS.3297/- FROM ER. PURAN					
	PNB NEAR LIFT THE MALL SHIMLA					65817.00 Cr

		BY AMT. TO HPPTCL SARABAI CONSLT.				
		TO AMT. TO HPTCL SARABAI CONSLT. FOR OCT.2015				
Educati al	Cr	**(as per details)**	**Payment**	891	**26978.00**	
		TDS PAYABLE &INCOME TAX				2698.00 Cr
		BY AMT. FROM SH. NC SHARMA ON RS.26978/-				
		PNB NEAR LIFT THE MALL SHIMLA				24280.00 Cr
		BY AMT. TO SH. NC SHARMA A/C				
		TO AMT. OF SH. NC SHARMA REV. CONSLT FOR OCT.2015				
Educational	Cr	**(as per details)**	**Payment**	892	**22000.00**	
		TDS PAYABLE &INCOME TAX				2200.00 Cr
		BY AMT. FROM SH. DP SHARDA ON RS.22000/-				
		SBI NEW SHIMLA C/A				19800.00 Cr
		BY AMT. TO SH. DP SHARDA A/C				
		TO AMT. OF SH. DP SHARDA LC FOR OCT.2015				
Educational	Cr	**(as per details)**	**Payment**	927	**41256.00**	
		TDS PAYABLE &INCOME TAX				4126.00 Cr
		BY AMT. ON RS. 41256/- FROM ER. CHANDER SHEKHAR				
		PNB NEAR LIFT THE MALL SHIMLA				37130.00 Cr
		BY AMT. TO CONSULTANT A/C				
		TO AMT. OF ER. CHANDER SHEKAR AE CIVIL HPPTCL KULLU FOR OCT. 2015				
Educational	Cr	**(as per details)**	**Payment**	948	**42233.00**	
		TDS PAYABLE &INCOME TAX				4223.00 Cr
		BY AMT. FROM ER. RAJINDER SINGH ON RS.42233/-				
		PNB NEAR LIFT THE MALL SHIMLA				38010.00 Cr
		BY AMT. TO ER. RAJINDER SINGH A/C				
		TO AMT. OF ER. RAJINDER KUMAR HPPTCL B.NAGAR FOR OCT.2015				
Educational	Cr	**(as per details)**	**Payment**	950	**52017.00**	
		TDS PAYABLE &INCOME TAX				4099.00 Cr
		BY AMT. FROM CONSLT. ON DA ARREAR				
		PNB NEAR LIFT THE MALL SHIMLA				40979.00 Cr
		BY AMT. TO CONSULT. A/C				
		SBI NEW SHIMLA C/A				6939.00 Cr
		BY AMT. TO CONSULT. A/C				
		TO DA ARREAR ROHRU CONSLT. UPTO 31.8.15				
02/12/2015	Cr	**(as per details)**	**Payment**	1049	**26978.00**	
		TDS PAYABLE &INCOME TAX				2698.00 Cr
		BY AMT. FROM SH. NC SHARMA ON RS.26978/-				
		PNB NEAR LIFT THE MALL SHIMLA				24280.00 Cr
		BY AMT. TO SH. NC SHARMA A/C				
		TO BILL OF SH. NC SHARMA REV. CONSLT. FOR NOV.2015				
02/12/2015	Cr	**(as per details)**	**Payment**	1050	**23157.00**	
		TDS PAYABLE &INCOME TAX				2316.00 Cr
		BY AMT. FROM HEM PARKASH ON RS.23157/-				
		SBI NEW SHIMLA C/A				20841.00 Cr
		BY AMT. TO SH. HEM, PARKASH A/C				
		TO AMT. OF SH. HEM PARKASH REV. CONSLT CHAMBA NOV.2015				
02/12/2015	Cr	**(as per details)**	**Payment**	1051	**72907.00**	
		TDS PAYABLE &INCOME TAX				7291.00 Cr
		BY RS.3155/- FROM KS PAINIAK & RS.4136/- FROM ER. RAM CHANDER				
		PNB NEAR LIFT THE MALL SHIMLA				65616.00 Cr
		BY AMT. TO ROHRU CONSLT. A/C				
		TO AMT. OF HPPTCL ROHRU CONSLT FOR NOV.2015				
02/12/2015	Cr	**(as per details)**	**Payment**	1052	**114386.00**	
		TDS PAYABLE &INCOME TAX				11438.00 Cr
		BY RS.4016/- FROM BANSI LAL, RS.3297/- FROMPURAN CHAND & RS.4125/- FROM CHANDER SHEKHAR				
		PNB NEAR LIFT THE MALL SHIMLA				102948.00 Cr
		BY AMT. TO KULLU CONSULT A/C				
		TO AMT. OF SARABAI KULLU CONSLT. FOR NOV. 2015				
02/12/2015	Cr	**(as per details)**	**Payment**	1054	**22000.00**	
		TDS PAYABLE &INCOME TAX				2200.00 Cr
		BY AMT. FROM SH. DP SHARDA ON RS.22000/-				
		SBI NEW SHIMLA C/A				19800.00 Cr
		BY AMT. TO SH. DP SHARDA				
		TO AMT. OF SH. DP SHARDA LC FOR NOV.2015				
Educational	Cr	**(as per details)**	**Payment**	1059	**42233.00**	

		TDS PAYABLE &INCOME TAX					4223.00 Cr
		BY AMT. ON RS.42233/- FROM ER. RAJINDER SINGH					
		PNB NEAR LIFT THE MALL SHIMLA					38010.00 Cr
		BY AMT. TO ER. RAJUNDER SINGH					
		TO AMT. OF ER. RAJINDER SINGH HPPTCL BHABANAGAR FOR NOV.2015					
	Educational Cr	**(as per details)**	Payment	1084	**19858.00**		
		TDS PAYABLE &INCOME TAX					1986.00 Cr
		BY AMT. FROM SH. OM PARKASH RC ON RS.19858/-					
		SBI NEW SHIMLA C/A					17872.00 Cr
		BY AMT. TO SH. OM PARKASH A/C					
		TO AMT. OF SH. OM PARKASH REV. CONSLT. FOR NOV. 2015					
	Educational Cr	**(as per details)**	Payment	1115	**1718.00**		
		MUKESH K. SHARMA & ASSICIATES CA				24510.00 Dr	
		TO IA AUDIT FEE FOR 201-15 BILL NO. 456 DT. 30.11.15					
		SWACHH BHART CESS				108.00 Dr	
		TO AMT. ON IA FEE BILL NO. 456 DT. 30.11.15ON RS.21500/-					
		ARR EXP. MYT CONTROL PERIOD FOR THE YEAR				5725.00 Dr	
		TO PROFESSIONAL CHARGES OF AUDITORS CERTIFICATE TO 3 NO,LINES FOR CREC BI. NO.457 DT. 30.11.15					
		FEES & SUBSCRIPTION				8588.00 Dr	
		TO ITR FILING FEE AY 2014-15 BILL NO. 458 DT.30.11.15					
		FEES & SUBSCRIPTION				9160.00 Dr	
		TO CITAPPEAL PREPARTION & FILING FEE A/Y2012-13 BILL NO. 459 DT. 30.11.15					
		FEES & SUBSCRIPTION				5725.00 Dr	
		TO 2 HALF YEARLSERVICE TAX RETURN FILINF FEE BILL NO. 460 DT. 30.11.15 FOR 31.3.15 & 30.9.15					
		TDS PAYABLE &INCOME TAX					5555.00 Cr
		BY AMT. ON RS. 55534/- FROM MUKESH K SHARMA & ASSOCIATES CA					
		SBOP KHALINI SHIMLA					49979.00 Cr
		BY CH.NO.595718 DT. 17.12.15					
		TO BILL NO. 461 DT. 30.11.15 AGAINST OPNION OF SERVICE TAX MATTER					
	Educational Cr	**(as per details)**	Payment	1203	**49891.00**		
		TDS PAYABLE &INCOME TAX					4989.00 Cr
		BY RS.2698/- FROM NC SHARMA & RS.2291/- FROM OM PARKASH					
		PNB NEAR LIFT THE MALL SHIMLA					24280.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		SBI NEW SHIMLA C/A					20622.00 Cr
		BY AMT. TO SH. OM PARKASH A/C					
		TO AMT. OF REV. CONSLT. FOR DEC.2015					
	Educational Cr	**(as per details)**	Payment	1204	**26000.00**		
		TDS PAYABLE &INCOME TAX					2600.00 Cr
		BY AMT.FROM DP SHARDA ON RS.26000/-					
		SBI NEW SHIMLA C/A					23400.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LC FOR DEC.2015					
	Educational Cr	**(as per details)**	Payment	1212	**68837.00**		
		TDS PAYABLE &INCOME TAX					6884.00 Cr
		BY RS.2748/- FROM KS PAINIAK & RS.4136/- FROM RAM CHANDER					
		PNB NEAR LIFT THE MALL SHIMLA					61953.00 Cr
		BY AMT. TO CONSULTANT A/C					
		TO AMT. OF HPPTCL ROHRU CONBSLT. FOR DEC.2015					
	Educational Cr	**(as per details)**	Payment	1213	**114386.00**		
		TDS PAYABLE &INCOME TAX					11439.00 Cr
		BY RS.4016/- FROM BANSI LAL,RS.3297/- FROM PURAN CHAND &RS.4126/- FROM CHANDER SEHKAR					
		PNB NEAR LIFT THE MALL SHIMLA					102947.00 Cr
		BY AMT TO CONST.A/C					
		TO AMT. OF HPPTCL SARABAI KULLU CONSLT. FOR DEC.2015					
	Educational Cr	**(as per details)**	Payment	1249	**23157.00**		
		TDS PAYABLE &INCOME TAX					2316.00 Cr
		BY AMT. FROM SH. HEM PARKASH ON RS.23157/-					
		SBI NEW SHIMLA C/A					20841.00 Cr
		BY AMT. TO REV. CONSLT A/C					
		TO AMT. OF SH. HEM, PARKASH REV. CONSLT FOR DEC.2015					
	02/02/2016 Cr	**(as per details)**	Payment	1326	**49891.00**		
		TDS PAYABLE &INCOME TAX					4989.00 Cr

		BY RS.2698/- FROM NC SHARMA &RS.2291 FROM OM PARKASH					
		SBI NEW SHIMLA C/A					20622.00 Cr
		BY AMT. TO OM PARKASH A/C					24280.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. OF REV. CONSULTANT FOR JAN. 2016					
02/02/2016	Cr	**(as per details)**		**Payment**	1327	**114386.00**	
		TDS PAYABLE &INCOME TAX					11439.00 Cr
		BY RS.4016/-FROMBANSI LAL,3297/- PURAN CHAND &4126/- FROM CHANDER SHEKHAR					
		PNB NEAR LIFT THE MALL SHIMLA					102947.00 Cr
		BY AMT. TO HPPTCL SARABAI KULLU CONSLT. A/C					
		TO AMT. OF HPPTCL SARABAI KULLU CONSLT. FOR JAN. 2016					
Educational	Cr	**(as per details)**		**Payment**	1337	**23157.00**	
		TDS PAYABLE &INCOME TAX					2316.00 Cr
		BY AMT. FROM HEM PARKASH ON RS.23157/-					
		SBI NEW SHIMLA C/A					20841.00 Cr
		BY AMT. TO SH. HEM PARKASH A/C					
		TO AMT. OF SH. HEM PARKASH REV. CONSLT CHAMBA FOR JAN. 2016					
Educational	Cr	**(as per details)**		**Payment**	1349	**16000.00**	
		TDS PAYABLE &INCOME TAX					1600.00 Cr
		BY AMT. FROM DP SHARDA ON RS.16000/-					
		SBI NEW SHIMLA C/A					14400.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LC FOR JAN.2016					
Educational	Cr	**(as per details)**		**Payment**	1353	**68714.00**	
		TDS PAYABLE &INCOME TAX					6872.00 Cr
		BY RS.3155/- FROM KANA SINTGH & RS.3717/- FROM ER. RAM CHANDER					
		PNB NEAR LIFT THE MALL SHIMLA					61842.00 Cr
		BY AMT. TO HPTCL ROHRU CONSLT A/C					
		TO AMT. OF HPPTCL ROHRU CONSLT. FOR JAN. 2016					
Educational	Cr	**(as per details)**		**Payment**	1486	**49891.00**	
		TDS PAYABLE &INCOME TAX					4989.00 Cr
		BY RS.2698/- FROM NC SHRMA &RS.2291/- FROM OM PARKASH					
		PNB NEAR LIFT THE MALL SHIMLA					24280.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		SBI NEW SHIMLA C/A					20622.00 Cr
		BY AMT. TO SH. OM PARKASH A/C					
		TO REV. CONSLT. BILL FOR FEB.2016					
Educational	Cr	**(as per details)**		**Payment**	1487	**75862.00**	
		TDS PAYABLE &INCOME TAX					7586.00 Cr
		BY RS.3155/- OF ER. KS PANIAK&RS.4432/- OF ER. RAM CHANDER					
		PNB NEAR LIFT THE MALL SHIMLA					68276.00 Cr
		TO AMT. OF HPPTCL ROHRU CONSLT FOR FEB.2016					
Educational	Cr	**(as per details)**		**Payment**	1488	**114386.00**	
		TDS PAYABLE &INCOME TAX					11439.00 Cr
		BY RS.4016/- ER. BANSI LAL, RS.3297/- ER. PURAN CHAND & RS.4126/- ER. CHANDER SHEKHAR					
		PNB NEAR LIFT THE MALL SHIMLA					102947.00 Cr
		BY AMT TO HPPTCL KULLU CONSLT. A/C					
		TO AMT. OF HPPTCL KULLU CONSLT FOR FEB.2016					
Educational	Cr	**(as per details)**		**Payment**	1497	**23157.00**	
		TDS PAYABLE &INCOME TAX					2316.00 Cr
		BY AMT. OF HEM PARKASH ON RS.23157/-					
		SBI NEW SHIMLA C/A					20841.00 Cr
		BY AMT. TO SH. HEM PARKASH A/C					
		TO AMT. OF HPPTCL CHAMBA CONSLT. FOR FEB.2016					
Educational	Cr	**(as per details)**		**Payment**	1508	**36000.00**	
		TDS PAYABLE &INCOME TAX					3600.00 Cr
		BY AMT. FROM DP SHARDA ON RS.36000/-					
		SBI NEW SHIMLA C/A					32400.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA FOR FEB.2016					
31/03/2016	Cr	**(as per details)**		**Journal**	1654	**24000.00**	
		TDS PAYABLE &INCOME TAX					2400.00 Cr
		BY AMT. FROM DP SHARDA ON RS.24000/-					
		CONSULTANT EMOLUMENTS PAYABLE					21600.00 Cr
		BY AMT. FOR MARCH, 2016 PAYABLE					

		TO AMT. OF LEGAL CONSLT. DH SHARDA FOR MARCH, 2016					
31/03/2016	Cr	**(as per details)**	Journal	1655	**23789.00**		
		TDS PAYABLE &INCOME TAX					**2379.00 Cr**
		BY AMT. FROM HEM PARKASH ON RS.23789/-					
		CONSULTANT EMOLUMENTS PAYABLE					**21410.00 Cr**
		BY AMT. OF HEM RAJ FOR MARCH,2016					
		TO AMT. OF SH. HEM RAJ SHARMA REV. CONSLT. CHAMBA FOR MARCH,2016					
31/03/2016	Cr	**(as per details)**	Journal	1656	**77953.00**		
		TDS PAYABLE &INCOME TAX					**7795.00 Cr**
		BY RS.3241/- FROM KANA SINGH & RS.4554/- ER. RAM CHANDER					
		CONSULTANT EMOLUMENTS PAYABLE					**70158.00 Cr**
		BY AMT. FOR MARCH, 2016					
		TO AMT. OF HPPTCL ROHRU CONSLT. FOR MARCH,2016					
31/03/2016	Cr	**(as per details)**	Journal	1657	**117537.00**		
		TDS PAYABLE &INCOME TAX					**11754.00 Cr**
		BY RS.4127/- FROM BANSI LAL RS.3388/- PURAN CHAND & RS.4239/-FROM CHANDER SHEKHAR					
		CONSULTANT EMOLUMENTS PAYABLE					**105783.00 Cr**
		BY AMT. OF KULLU CONSLT FOR MARCH, 2016					
		TO AMT. OF HPPTCL SARABAI KULLU CONSLT. FOR MARCH,2016					
31/03/2016	Cr	**(as per details)**	Journal	1658	**51166.00**		
		TDS PAYABLE &INCOME TAX					**5117.00 Cr**
		BY RS.2767/- FROM NC SHARMA & RS.2350/- OM PARKASH					
		CONSULTANT EMOLUMENTS PAYABLE					**46049.00 Cr**
		BY AMT. FOR MARCH, 2016					
		TO AMT. OF REV. CONSLT. CORP. OFFICE FOR MARCH, 2016					
31/03/2016	Cr	**(as per details)**	Journal	1746	**60426.00**		
		ELECTRICITY & WATER EXPENSES			**5426.00 Dr**		
		TO WATER BILL UPTO 31.3.2016					**5426.00 Cr**
		Electricity & Water Exp. Payable					
		BY WATER CHARGES UPTO 31.3.16 PAYABLE					**60426.00 Cr**
		CONSULTANT EMOLUMENTS PAYABLE					
		BY CONSLT. DA ARRERA W.E.F.1.7.15 TO 29.2.16					
		TO CONSLT. DA ARRERA W.E.F.1.7.15 TO 29.2.16					
					3575832.00		3575832.00
Dr		**Closing Balance**			**3575832.00**		**3575832.00**

HP POWER TRANSMISSION CORPORATION LTD 2016-17

CONSULTANCY & PROFESSIONAL CHARGE

Ledger Account

1-Apr-2016 to 31-Mar-2017

Date	Particulars	Vch Type	Vch No.	Debit	Credit
Educational Cr	(as per details)	Payment	156	51166.00	
	TDS PAYABLE &INCOME TAX				5117.00 Cr
	BY RS.2767/- FROM NC SHARMA & RS.2350/- FROM OM PARKASH				
	PNB NEAR LIFT THE MALL SHIMLA				24899.00 Cr
	BY AMT. TO SH. NC SHARMA A/C				
	SBI NEW SHIMLA C/A				21150.00 Cr
	BY AMT. TO SH. OM PARKASH A/C				
	TO BILL OF REV. CONSULTANT FOR APRIL, 2016				
Educational Cr	(as per details)	Payment	157	77953.00	
	TDS PAYABLE &INCOME TAX				7795.00 Cr
	BY RS.3241/- FROM KS PAINIAK & RS.4554/- FROM ER. RAM CHANDER				
	PNB NEAR LIFT THE MALL SHIMLA				70158.00 Cr
	BY AMT. TO ROHRU CONSLT A/C				
	TO BILL OF HPPTCL ROHRU CONSLT. FOR APRIL, 2016				
Educational Cr	(as per details)	Payment	158	117537.00	
	TDS PAYABLE &INCOME TAX				11754.00 Cr
	BY RS.4127/- FROM BANSI LAL, RS.3388/- FROM PURAN CHAND &RS.4239/- FROM CHANDER SHEKHAR				
	PNB NEAR LIFT THE MALL SHIMLA				105783.00 Cr
	BY AMT,TO HPPTCL KULLU CONSLT. A/C				
	TO AMT. OF HPPTCL KULU CONSLT. FOR APRIL, 2016				
Educational Cr	(as per details)	Payment	159	24000.00	
	TDS PAYABLE &INCOME TAX				2400.00 Cr
	BY AMT. FROM SH. DP SHARDAON RS.24000/-				
	SBI NEW SHIMLA C/A				21600.00 Cr
	BY AMT. TO SH. DP SHARDA A/C				
	TO BILL OF SH. DP SHARDA LC FOR APRIL, 2016				
Educational Cr	(as per details)	Payment	160	23789.00	
	TDS PAYABLE &INCOME TAX				2379.00 Cr
	BY AMT. ON RS. 23789/- FROM HEM PARKASH				
	SBI NEW SHIMLA C/A				21410.00 Cr
	BY AMT. TO SH. HEM PARKAS A/C				
	TO BILL OF SH. HEM PARKASH REV. CONSLT. CHAMBA FOR APRIL, 2017				
Educational Cr	(as per details)	Payment	302	51166.00	
	TDS PAYABLE &INCOME TAX				5117.00 Cr
	BY RS.2767/- FROM NC SHARMA & RS.2350 FROM OM PARKASH				
	PNB NEAR LIFT THE MALL SHIMLA				24899.00 Cr
	BY AMT. TO SH. NC SHARMA A/C				
	SBI NEW SHIMLA C/A				21150.00 Cr
	BY AMT. TO SH. OM PARKASH A/C				
	TO AMT. OF REV. CONSLT. CORP. OFICE FOR MAY, 2016				
Educational Cr	(as per details)	Payment	303	23789.00	
	TDS PAYABLE &INCOME TAX				2379.00 Cr
	BY AMT. ON RS.23789/- FROM SH. HEM PARKASH				
	SBI NEW SHIMLA C/A				21410.00 Cr
	BY AMT. TO SH. HEM PARKASH A/C				
	TO AMT. OF SH. HEM PARKASH REV. CONSLT CHAMBA FOR MAY, 2016				
Educational Cr	(as per details)	Payment	304	18000.00	
	TDS PAYABLE &INCOME TAX				1800.00 Cr
	BY AMT. FROM SH. DP SHARDA ON RS.18000/-				
	SBI NEW SHIMLA C/A				16200.00 Cr
	BY AMT. TO SH. DP SHARDA A/C				
	TO AMT. OF SH. DP SHARDA LC FOR MAY, 2016				
Educational Cr	(as per details)	Payment	305	77953.00	
	TDS PAYABLE &INCOME TAX				7795.00 Cr
	BY RS.3241/- ER. KS PAINIAK & RS.4554/- FROM ER. RAM CHANDER				
	PNB NEAR LIFT THE MALL SHIMLA				70158.00 Cr
	BY AMT. TO ROHRU CONSLT. A/C				

		TO AMT. OF HPPTCL ROHRU CONSLT FOR MAY,2016					
	Educational Cr	(as per details)	Payment	307	117537.00		
		TDS PAYABLE &INCOME TAX					11754.00 Cr
		BY RS.4127/- ER. BANSI LAL, RS.3388/- ER. PURAN CHAND & RS.4239/- ER. CHANDER SHEKHAR					
		PNB NEAR LIFT THE MALL SHIMLA					105783.00 Cr
		BY AMT. TO HPPTCL KULLU CONSLT.A/C					
		TO AMT. OF SARABAI KULLU CONSLT FOR MAY, 2016					
	Educational Cr	(as per details)	Payment	374	49450.00		
		PRINTING & STATIONERY			7300.00 Dr		
		TODIGITAL SIGN OF MD & DIR.. B.NO.697 DT.8.6.16					
		FEES & SUBSCRIPTION			2875.00 Dr		
		TO HALF YEARLY SERVICE TAX RETURN FILING FEE B.NO.704 DT.8.6.16					
		FEES & SUBSCRIPTION			3000.00 Dr		
		TO 3 NO. APPEAL FILING FEE CHALLAN DT. 23.3.2016@1000/- EACH					
		TDS PAYABLE &INCOME TAX					5280.00 Cr
		BY AMT. DED. ON RS.52800/-FROM MUKESH K SHARMA & ASSOCIATES					
		SBOP KHALINI SHIMLA					57345.00 Cr
		BY CH.NO.576933 DT. 16.6.16					
		TO 3 NO. APPEAL FILING CHARGES B.NO.702,703,&705 DT.8.6.16@9200/-					
	Educational Cr	(as per details)	Payment	457	77953.00		
		TDS PAYABLE &INCOME TAX					7795.00 Cr
		BY RS.3241/- FROM KS PAINIAK & RS.4554/- FROM RAM PARKASH					
		PNB NEAR LIFT THE MALL SHIMLA					70158.00 Cr
		BYAMT. TO CONSULTANT A/C					
		TO AMT. OF HPPTCL ROHRU CONSLT. FOR JUNE, 2016					
	Educational Cr	(as per details)	Payment	459	16000.00		
		TDS PAYABLE &INCOME TAX					1600.00 Cr
		BY AMT. ON RS.16000/- FROM SH DP SHARDA LC					
		SBI NEW SHIMLA C/A					14400.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LEGAL CONSLT. FOR JUNE, 2016					
	Educational Cr	(as per details)	Payment	460	51166.00		
		TDS PAYABLE &INCOME TAX					5117.00 Cr
		BY RS.2767/- FROM NC SHARMA & RS.2350/- FROM OM PARKASH					
		SBI NEW SHIMLA C/A					21150.00 Cr
		BY AMT. TO SH. OM PARKASH A/C					
		PNB NEAR LIFT THE MALL SHIMLA					24899.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		TO AMT. OF REV. SONSULT. FOR JUNE, 2016					
	Educational Cr	(as per details)	Payment	462	117537.00		
		TDS PAYABLE &INCOME TAX					11754.00 Cr
		BY RS.4127/- FROM ER. BANSI LAL, RS.3388/- ER. PURAN SINGH & RS.4239/- FROM CHANDER SHEKHAR					
		PNB NEAR LIFT THE MALL SHIMLA					105783.00 Cr
		BY AMT. TO HPPTCL KULU CONSLT. A/C					
		TO AMT. OF HPPTCL SARABAI CONSULT. FOR JUNE, 2016					
	Educational Cr	(as per details)	Payment	522	23789.00		
		TDS PAYABLE &INCOME TAX					2379.00 Cr
		BY AMT. FROM HEM PARKASH ON RS.23789/-					
		SBI NEW SHIMLA C/A					21410.00 Cr
		BY AMT. OF CONSULTANT A/C					
		TO AMT. OF SH. HEM PARKASH REV. CONSLT CHAMBA FOR JUNE, 2016					
	Educational Cr	(as per details)	Payment	619	49746.00		
		TDS PAYABLE &INCOME TAX					4973.00 Cr
		BY RS.2610 FROM OM PARKASH & RS.2363/- GOPAL SINKU CHAMBI CONSLT.					
		PNB NEAR LIFT THE MALL SHIMLA					44773.00 Cr
		BY AMT. TO CHAMBI CONSLT, FOR JUNE, 2016					
		TO CONSIULTANT BILL HPPTCL CHAMBI FOR JUNE,2016					
	02/08/2016 Cr	(as per details)	Payment	646	51166.00		
		TDS PAYABLE &INCOME TAX					5117.00 Cr

		BY RS.2767/- FROM NC SHARMA & RS.2350/- FROM OM PARKASH					
		PNB NEAR LIFT THE MALL SHIMLA					24899.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		SBI NEW SHIMLA C/A					21150.00 Cr
		BY AMT. TO SH. OM PARKASH A/C					
		TO REV. CONSLT. EMOLUMENTS FOR JULY,2016					
02/08/2016	Cr	(as per details)	Payment	647	40000.00		
		TDS PAYABLE &INCOME TAX					4000.00 Cr
		BY AMT. FROM DP SHARDA ON RS.40000/-					
		SBI NEW SHIMLA C/A					36000.00 Cr
		BY AMT. TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SGHARDA LC FOR JULY,2016					
Educational	Cr	(as per details)	Payment	800	28000.00		
		TDS PAYABLE &INCOME TAX					2800.00 Cr
		BY AMT. ON RS.28000/- FROM DP SHARDA					
		SBI NEW SHIMLA C/A					25200.00 Cr
		TO BILL OF SH. DP SHARDA LEGAL CONSLT FOR AUG.2016					
Educational	Cr	(as per details)	Payment	861	51166.00		
		TDS PAYABLE &INCOME TAX					5117.00 Cr
		BY RS.2767/- FROM NC SHARMA & RS.2350 FROM OM PARKASH					
		SBI NEW SHIMLA C/A					21150.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					24899.00 Cr
		TO BILL. OF REV. CONSLT FOR AUG.2016					
Educational	Cr	(as per details)	Payment	869	36743.00		
		TDS PAYABLE &INCOME TAX					3674.00 Cr
		BY RS.1534 FROM SOHAN LAL &RS.2140 FROM DURGA DUTT					
		SBOP KHALINI SHIMLA					33069.00 Cr
		BY RTGS TO PNB & HDFC BANK					
		TO CONSLT. BILL OF CORPORATE OFFICE					
Educational	Cr	(as per details)	Payment	944	51166.00		
		TDS PAYABLE &INCOME TAX					5117.00 Cr
		BY RS.2767/- FROM NC SHARMA & RS.2350FROM OM PARKASH					
		PNB NEAR LIFT THE MALL SHIMLA					24899.00 Cr
		BY AMT. TO SH. NC SHARMA A/C					
		SBI NEW SHIMLA C/A					21150.00 Cr
		BY AMT. TO SH. OM PARKASH A/C					
		TO BILL OF REVENUE CONSLT. FOR SEP. 2016					
Educational	Cr	(as per details)	Payment	945	54000.00		
		TDS PAYABLE &INCOME TAX					5400.00 Cr
		BY AMT. FROM SH. DP SHARDA ON RS.54000/-					
		SBI NEW SHIMLA C/A					48600.00 Cr
		BY AMT TO SH. DP SHARDA A/C					
		TO AMT. OF SH. DP SHARDA LEGAL CONSLT. FOR SEP.2016					
Educational	Cr	(as per details)	Payment	947	91785.00		
		TDS PAYABLE &INCOME TAX					9178.00 Cr
		BY RS.4754/- ROM ER. SOHAN LAL & RS.4424/- FROM DURGA DUTT					
		SBOP KHALINI SHIMLA					82607.00 Cr
		BY RTGS TO ER. CONSLT. A/C					
		TO BILL OF ER. CONSULTANT OF CORP. OFFICE FOR SEP.2016					
Educational	Cr	(as per details)	Payment	1081	52440.00		
		TDS PAYABLE &INCOME TAX					5244.00 Cr
		BY RS.2835/- SH. NC SHARMA & RS.2409/- SH. OM PARKASH					
		SBI NEW SHIMLA C/A					21676.00 Cr
		BY TRANSFER LLETTER 5783 DT. 4.11.16					
		PNB NEAR LIFT THE MALL SHIMLA					25520.00 Cr
		BY TRANSFER LETTERM 5784 DT.4.11.16					
		TO BILL OF REV. CONSLT. FOR OCT.2016					
Educational	Cr	(as per details)	Payment	1083	22000.00		
		TDS PAYABLE &INCOME TAX					2200.00 Cr
		BY AMT. FROM SH. DP SHARDA ON RS.22000/-					
		SBI NEW SHIMLA C/A					19800.00 Cr
		BY TRANSFER LETTER NO. 5779 DT. 4.11.16					
		TO AMT. OF DP SHARDA LEGAL CONSLT. FOR OCT.2016					
Educational	Cr	(as per details)	Payment	1084	94161.00		
		TDS PAYABLE &INCOME TAX					9416.00 Cr

	BY RS.4877/- FROM SOHAN LAL &RS.4539/-FROM DURGA DUTT					
	SBOP KHALINI SHIMLA					84745.00 Cr
	BY RTGS LETTER 5785 DT. 4.11.16					
	TO AMT. OF ER. CONSLT. CORP.OFFICE FOR OCT.2016					
01/12/2016 Cr	(as per details)	Payment	1210	52440.00		
	TDS PAYABLE &INCOME TAX					5244.00 Cr
	BY RS.2835/- FROM NC SHARMA & RS.2409/- FROM OM PARKASH					
	PNB NEAR LIFT THE MALL SHIMLA					25520.00 Cr
	BY TRANSFER LETYER NO. 6429 DT.1.12.16					
	SBI NEW SHIMLA C/A					21676.00 Cr
	BY TRANSFER LETER NO.6430 DT. 1.12.16					
	TO AMT. OF REV. CONSLT. FOR NOV.2016					
01/12/2016 Cr	(as per details)	Payment	1212	94161.00		
	TDS PAYABLE &INCOME TAX					9416.00 Cr
	BY RS.4877/- FROM SOHAN LAL & RS.4539/- FROM ER. DURGA DUTT					
	SBOP KHALINI SHIMLA					84745.00 Cr
	BY RTGS TO CONSULTANT A/C LETTER NO.6428 DT. 1.12.16					
	TO AMT. OF ER. CONSLT. FOR NOV.2016 CORP. OFFICE					
Educational Cr	(as per details)	Payment	1240	30000.00		
	TDS PAYABLE &INCOME TAX					3000.00 Cr
	BY AMT. FROM DP SHARDA ON RS.30000/-					
	SBI NEW SHIMLA C/A					27000.00 Cr
	BY AMT. TO DP SHARDA A/C LETTER DT. 6.12.16					
	TO AMT. OF DP SHARDA LEGAL CONSLT FOR NOV.2016					
Educational Cr	(as per details)	Payment	1357	56919.00		
	SBI NEW SHIMLA C/A					8152.00 Cr
	BY TRANSFEWR LETTER NO. 7134 &35 DT. 30.12.16					
	SBOP KHALINI SHIMLA					2140.00 Cr
	BY RTGS LETER NO. 7130 DT. 30.12.16					
	PNB NEAR LIFT THE MALL SHIMLA					1193.00 Cr
	BY AMT. OF CHAMBI CONSLT. LETTER NO. 7131 DT. 30.12.16					
	PNB NEAR LIFT THE MALL SHIMLA					11117.00 Cr
	BY AMT. OF HPPTCL ROHRU CONSLT LETTER NO. 7132 DT. 30.12.16					
	PNB NEAR LIFT THE MALL SHIMLA					17012.00 Cr
	BY AMT. OF SARABAI CONSLT. LETTR NO.7133 DT.30.12.16					
	PNB NEAR LIFT THE MALL SHIMLA					5579.00 Cr
	BY CMT. OF SH. NC SHARMA LETTER NO. 7136 DT. 30.12.16					
	PNB NEAR LIFT THE MALL SHIMLA					6035.00 Cr
	BY AMT. OF BHABA CONSLT. LETER NO. 7137 DT. 30.12.16					
	TDS PAYABLE &INCOME TAX					5691.00 Cr
	BY AMT. FROM CONSULTANTS ON DA ARREAR OF RS.56919/-					
	TO DA ARREAR CONSULTANT W.E.F.1.1.16 TO 30.9.16					
Educational Cr	(as per details)	Payment	1376	32000.00		
	TDS PAYABLE &INCOME TAX					3200.00 Cr
	BY AMT. FROM DP SHARDA ON RS.32000/-					
	SBI NEW SHIMLA C/A					28800.00 Cr
	BY TRANSFER LETTER NO. 7318 DT. 4.1.17					
	TO AMT. OF DP SHARDA LEGAL CONSLT. FOR DEC.16					
Educational Cr	(as per details)	Payment	1377	77234.00		
	TDS PAYABLE &INCOME TAX					7723.00 Cr
	BY RS.2835/- SH. NC SHARMA,RS.2409/- OM PARKASH & RS.2479/- SH. MAHINDER KUMAR					
	PNB NEAR LIFT THE MALL SHIMLA					25520.00 Cr
	BY TRANSFER LETTER DT.4.1.17					
	SBI NEW SHIMLA C/A					43991.00 Cr
	BY TRANFFER LETTER DT.4.1.17					
	TO AMT. OF REV. CONSLT. FOR DEC.16					
Educational Cr	(as per details)	Payment	1379	94161.00		
	TDS PAYABLE &INCOME TAX					9416.00 Cr
	BY RS.4877/- FROM ER. SOHAN LAL & RS.4539/- FROM ER. DURGA DUTT					

	SBOP KHALINI SHIMLA					84745.00 Cr
	BY RTGS LETTER NO. 7322 DT. 4.1.17					
	TO AMT. OF CORP. OFFICE CONSLT. FOR DEC.2016					
02/02/2017	Cr (as per details)	Payment	1494	77234.00		
	TDS PAYABLE &INCOME TAX					7723.00 Cr
	BY RS.2835/- FROM NC SHARMA RS.2409/P OM PARKASH & RS.2479/- FROM MAHINDER KUMAR					
	PNB NEAR LIFT THE MALL SHIMLA					25520.00 Cr
	BY TRANSFER LETTER NO. 8536 DT.2.2.17					
	SBI NEW SHIMLA C/A					43991.00 Cr
	BY LETTER NO. 8537 & 8538 DT. 2.2.17					
	TO BILL OF REV. CONSLT. FOR JAN.2017					
02/02/2017	Cr (as per details)	Payment	1495	94161.00		
	TDS PAYABLE &INCOME TAX					9416.00 Cr
	BY RS.4877/- FROM SOHAN LAL VERMA & RS.4539/- FROM DURGA DUTT KASHYAP					
	SBOP KHALINI SHIMLA					84745.00 Cr
	BY RTGS LETER NO. 8533 DT. 2.2.17					
	TO BIL OF CONSLT. ENGINERRS FOR JAN.2017					
Educational	Cr (as per details)	Payment	1535	26000.00		
	TDS PAYABLE &INCOME TAX					2600.00 Cr
	BY AMT. ON RS.26000/- FROM SH. DP SHARDA					
	SBI NEW SHIMLA C/A					23400.00 Cr
	BY TRANSFER LETTER NO. 9063 DT. 6.2.17					
	TO AMT. OF SH. DP SHARDA LC FOR JAN.2017					
Educational	Cr (as per details)	Payment	1667	77860.00		
	TDS PAYABLE &INCOME TAX					7786.00 Cr
	BY RS.2858/- NC SHARMA,RS.2428/- OM PARKASH & RS.2500/- MAHINDER KUMAR					
	PNB NEAR LIFT THE MALL SHIMLA					25726.00 Cr
	BY TRANSFER LETTER NO. 9793 DT. 3.3.17					
	SBI NEW SHIMLA C/A					44348.00 Cr
	BY TRANS. LETER NO. 9791 & 9792 DT. 3.3.17					
	TO REV. CONSLT. BILLS FOR FEB.17					
Educational	Cr (as per details)	Payment	1668	94953.00		
	TDS PAYABLE &INCOME TAX					9496.00 Cr
	BY RS.4919/- FROM ER. SOHAN LAL & RS.4577/- ER. DURGA DUTT					
	SBOP KHALINI SHIMLA					85457.00 Cr
	BY RTGS LETTER NO. 9789 DT. 3.3.17					
	TO SALARY OFER. CONSLT. CORP. OFFICE FOR FEB.2017					
Educational	Cr (as per details)	Payment	1669	16000.00		
	TDS PAYABLE &INCOME TAX					1600.00 Cr
	BY AMT. FROM SH. IP SINGH ON RS.16000/-					
	SBOP KHALINI SHIMLA					14400.00 Cr
	BY RTGS LETER NO. 9795 DT. 3.3.17					
	TO AMT. OF SH. IP SINGH LEGAL CONSLT FOR FEB.2017					
Educational	Cr (as per details)	Payment	1711	7654.00		
	TDS PAYABLE &INCOME TAX					766.00 Cr
	BY AMT. FROM CONSLT ON DA ARREAR					
	SBOP KHALINI SHIMLA					3849.00 Cr
	BY RTGS LETER NO. 9973 DT. 10.3.17					
	PNB NEAR LIFT THE MALL SHIMLA					1446.00 Cr
	BY RTANSFER LETTER NO. 9974 DT. 10.3.17					
	SBI NEW SHIMLA C/A					1593.00 Cr
	BY TRANSFER LETTER NO. 9969 & 70 DT. 10.3.17					
	TO DA ARREAR OF CONSLT W.E.F.1.7.16 TO 31.1.17					
31/03/2017	Cr (as per details)	Journal	1862	18000.00		
	TDS PAYABLE &INCOME TAX					1800.00 Cr
	BY AMT. FO SH. IP SINGH FOR MARCH,2017					
	CONSULTANT EMOLUMENTS PAYABLE					16200.00 Cr
	BY AMT. FOR MARCH,2017					
	TO AMT. OF SH. IP SINGH LC FOR MARCH 2017					

31/03/2017	Cr	(as per details)	Journal	1863	94953.00	
		TDS PAYABLE &INCOME TAX				9496.00 Cr
		BY RS.4919/- FROM SOHAN LAL VERMA & RS.4577/- FROM DURGA DUTT				
		CONSULTANT EMOLUMENTS PAYABLE				85457.00 Cr
		BY AMT. FOR MARCH,2017				
		TO AMT. OF ER. CONSLT. HPPTCL CORP. OFFICE FOR MARCH,2017				
31/03/2017	Cr	(as per details)	Journal	1865	77860.00	
		TDS PAYABLE &INCOME TAX				7786.00 Cr
		BYRS.2858/- FROM NC SHARMA RS.2428/- FROM OM PARKASH & RS.2500/- FROM MAHINDER KUMAR				
		CONSULTANT EMOLUMENTS PAYABLE				70074.00 Cr
		BY AMT. FOR MARCH,2017				
		TO AMT. OF REV. CONSLT CORP. OFFFICE FOR MARCH,2017				
31/03/2017	Cr	(as per details)	Journal	1892	62000.00	
		T A D A CONSULTANT			112000.00 Dr	
		TO AMT. PAID TO SH. DP SHARDA FOR TADA EXP. AT DELHI DURING FEB&MAR.2017				
		TDS PAYABLE &INCOME TAX				6200.00 Cr
		BY AMT. FROM SH. DP SHARDA LC ON RS.62000/-				
		CONSULTANT EMOLUMENTS PAYABLE				167800.00 Cr
		BY AMT. FOR FEB.& MAR.2017 PAYABLE				
		TO BIL OF SH. DP SHARDA LC FOR FEB&MAR,2017				
31/03/2017	Cr	(as per details)	Journal	1894	37375.00	
		FEES & SUBSCRIPTION			1000.00 Dr	
		TO CIT APPEAL FILING FEE AY2014-15 CH.DT.2.11.16				
		FEES & SUBSCRIPTION			2875.00 Dr	
		TO SERVICE TAX RETURN FILING FEE B.NO.1019 DT. 31.3.17				
		TDS PAYABLE &INCOME TAX				6598.00 Cr
		BY AMT. ON RS.65975/- FROM MUKESH SHARMA & ASSOCIATES				
		MUKESH K. SHARMA & ASSICIATES CA				34652.00 Cr
		BY AMT. OF B.NO.1017 TO 1021 DT. 31.3.17 PAYABLE				
		TO ITR ONLINE FILING & REVISED ITR FOR AY2015-16B.NO.1017 DT.31.3.17				
31/03/2017	Cr	(as per details)	Journal	1942	12642.00	
		D A			463839.00 Dr	
		TO 3% DA ARREAR W.E.F.1.7.16 TO 31.3.17 OF STAFF				
		Employer CPF @ 10%			807.00 Dr	
		TO AMT. ON DA ARREAR				
		CPS @10%(NEW SCALE)			2981.00 Dr	
		TO AMT. ON DA ARREAR				
		C P F @12% (New Scale)			7506.00 Dr	
		TO AMT. ON DA ARREAR				
		GPF/CPF DEDUCTIONS PAYABLES				22588.00 Cr
		BY BOTH SHARE OF CPS & CPF AMT. ON DA ARREAR				
		GPF/CPF DEDUCTIONS PAYABLES				283917.00 Cr
		BY 3% DA ARREAR W.E.F.1.7.16 TO 31.3.17				
		ER. S.K.SHARDA(EX. DIR.P&C)				4320.00 Cr
		BY AMT. ADJUSTED FROM DA ARREAR				
		DA ARREAR PAYABLE				164308.00 Cr
		BY AMT. OF STAFF PAYABLE				
		CONSULTANT EMOLUMENTS PAYABLE				12642.00 Cr
		BY DA ARREAR OF CIONSULTANT				
		TO DA ARREAR OF CONSULTANT W.E.F 1.7.16 TO 31.3.17				
					2674765.00	
	Dr	Closing Balance				2674765.00
					2674765.00	**2674765.00**

HP POWER TRANSMISSION CORPORATION LTD : 2017-18
CONSULTANCY & PROFESSIONAL CHARGES
Ledger Account

1-Apr-2017 to 31-Mar-2018

Date	Particulars	Vch Type	Vch No	Debit	Credit
Educational Cr	(as per details)	Payment	110	18000.00	
	TDS PAYABLE &INCOME TAX				1800.00 Cr
	BY AMT. ON RS.18000/- FROM SH. IP SINGH				
	SBI KHALINI SHIMLA				16200.00 Cr
	BY TRANSFER LETER NO. 1176 DT. 3.5.17				
	TO AMT. OF IP SINGH LEGAL CONSLT. FOR APRIL,2017				
Educational Cr	(as per details)	Payment	111	96391.00	
	TDS PAYABLE &INCOME TAX				9640.00 Cr
	BY RS.4993/- FROM ER. SOHAN LAL & RS.4647/- FRO ER. DURGA DUTT				
	SBI KHALINI SHIMLA				86751.00 Cr
	BY RTGS LETTER NO. 1185 DT. 3.5.17				
	TO BIL OF ER. CONSLT. FOR APRIL, 2017				
Educational Cr	(as per details)	Payment	112	79174.00	
	TDS PAYABLE &INCOME TAX				7917.00 Cr
	BY RS.2905/- FROM NC SHARMA,2470/- FROM OM PARKASH & RS.2542/- FROM MOHINDER KUMAR				
	PNB NEAR LIFT THE MALL SHIMLA				26149.00 Cr
	BY TRANSFER LETTER NO. 1190 DT. 3.5.17				
	SBI NEW SHIMLA C/A				45108.00 Cr
	BY TRANSFER LETTER NO. 1189 &1188 DT. 3.5.17				
	TO AMT. OF REV. CONSLT. FOR APRIL, 2017				
Educational Cr	(as per details)	Payment	113	14000.00	
	T A D A CONSULTANT			28000.00 Dr	
	TO AMT. OF SH. DP SHARDA FOR APRIL,2017				
	TDS PAYABLE &INCOME TAX				1400.00 Cr
	BY AMT. ON RS.14000/- FROM SH. DP SHARDA				
	SBI NEW SHIMLA C/A				40600.00 Cr
	BY TRANSFER LETTER NO. 1179 DT. 3.5.17				
	TO AMT. OF SH. DP SHARDA LEGAL CONSLT FOR APRIL,2017				
Educational Cr	(as per details)	Payment	265	50120.00	
	TDS PAYABLE &INCOME TAX				5012.00 Cr
	BY AMT. ON RS.24698/- FROMOM PARKASH AND ON RS.25422./-FROM MAHINDER				
	SBI NEW SHIMLA C/A				45108.00 Cr
	BY TRANSFER LETTERS NO,. , 3179&3180 DT. 3.6.17				
	TO AMT. OF REV. CONSLT FOR MAY,2017				
Educational Cr	(as per details)	Payment	266	20000.00	
	TDS PAYABLE &INCOME TAX				2000.00 Cr
	BY AMT. FROM IP SINGH ON RS.20000/-				
	SBI KHALINI SHIMLA				18000.00 Cr
	BY RTG SLETTER NO. 3184 DT. 3.6.17				
	TO AMT. OF LEGAL CONSULTANT FOR MAY, 2017				
Educational Cr	(as per details)	Payment	267	96391.00	
	TDS PAYABLE &INCOME TAX				9640.00 Cr
	BY AMT. ON RS.49926/- FROM SOHAN LAL & ON RS.46465/- FROM DURGA DUTT				
	SBI KHALINI SHIMLA				86751.00 Cr
	BY RTGS LETTER NO. 3181 DT. 3.6.17				
	TO AMT. OF ER. CONSLT. CORP. OFFICE FOR MAY,2017				
Educational Cr	(as per details)	Payment	406	96391.00	
	TDS PAYABLE &INCOME TAX				9640.00 Cr
	BY RS.4993/- ER. SOHAN LAL ON RS.49926/- & RS.4647/- ER. DURGA DUTT ON RS.46465/-				
	SBI KHALINI SHIMLA				86751.00 Cr

		BY RTGS LETER NO. 4416 DT. 4.7.17					
		TO AMT. OF ENG. CONSLT. FOR JUNE,2017 CORP. OFFICE					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	417	50120.00		
		BY AMT. OF 2470/0 ON 24698/- OM PARKASH & 2542 ON RS.25422/- MAHINDER				5012.00 Cr	
		SBI NEW SHIMLA C/A					45108.00 Cr
		BY TRANSFER LETTER NO.4470 DT. 5.7.17					
		TO REV. CONSLT. BILL JUNE,2017 CORP. OFF					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	427	22000.00		
		BY AMT. ON 22000/- FROM IP SINGH				2200.00 Cr	
		SBI KHALINI SHIMLA					19800.00 Cr
		BY RTGS LETTER NO. 4565 DT. 6.7.17					
		TO AMT. OF SH. IP SINGH LEGAL CONSLT FOR JUNE,2017					
02/08/2017	Cr	PNB NEAR LIFT THE MALL SHIMLA	Payment	544	14346.00		
		BY TRANSFER LETTER DT.2.8.17					
		TO DA ARREAR AND CHARGES FOR MAY,2017 OF LATE SH. NC SHARMA REV. CONSLT					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	551	96391.00		
		BY RS.4993/-ON49926/- FROM SOHAN LAL & RS.4647/- ON RS.46465/- FROM DURGA DUTT				9640.00 Cr	
		SBI KHALINI SHIMLA					86751.00 Cr
		BY RTGS LETTER NO. 5232 DT. 3.8.17					
		TO AMT. OF ER. CONSLT. OF CORP. OFFICE FOR JULY,2017					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	552	34000.00		
		BY AMT. FROM IP SINGH ON RS.34000/-				3400.00 Cr	
		SBI KHALINI SHIMLA					30600.00 Cr
		BY TRANSFER LETTER NO. 5229 DT. 3.8.17					
		TO AMT. OF SH. IP SINGH LC FOR JULY,2017					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	553	79381.00		
		BY 2926 FROM SHYAM LAL,2470 FROM OM PARKASH & 2542 FOR MAHINDER				7938.00 Cr	
		SBI NEW SHIMLA C/A					71443.00 Cr
		BY TRANSFER LETERS DT 3.8.17					
		TO AMT. OF REV. CONSLT CORP. OFFICE FOR JULY,2017					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	595	7988.00		
		BY AMT. FROM SH. BALBIR THAKUR HR CONSLT ON RS.7988/-				799.00 Cr	
		SBI KHALINI SHIMLA					7189.00 Cr
		BY RTGS LETTER NO. 5405 DT. 18.8.17					
		TO BILL OF SH. BALBIR THAKIUR HR CONSLT FOR JUL.2017					
01/09/2017	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	704	96391.00		
		BY RS.4993/- ON 49926/-ER.SOHAN LAL & RS.4647/- OB RS.46465/- FROM ER. DURGA DUTT				9640.00 Cr	
		SBI KHALINI SHIMLA					86751.00 Cr
		BY RTGS LETER NO. 5942 DT. 1.9.17					
		TO AMT. OF ENG. CONSLT FOR AUG.17					
	Educational Cr	(as per details)					
		TDS PAYABLE &INCOME TAX	Payment	708	83716.00		
		BY RS.3360/- FROM SHYAM LAL ON RS.33596/- RS.2470/- ON 24698/- FROM OM PARKASH & RS.2542/- ON RS.25422/- FROM MOHINDER				8372.00 Cr	
		SBI NEW SHIMLA C/A					75344.00 Cr
		BY TRANSFER LETTER NO. 6125,26 & 27 DT. 5.9.17					
		TO AMT. OF REV. CONSLT CORP. OFFICE FOR AUG.17					
	Educational Cr	(as per details)	Payment	735	40000.00		

	TDS PAYABLE &INCOME TAX						
	BY AMT. FRO SH.IP SINGH ON RS.40000/-						4000.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGS LETTER NO. 6375 DT. 11.9.17						36000.00 Cr
	TO AMT. TO SH. IP SINGH LC FOR AUG.2017						
Educational Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	863	85048.00	
	BY RS.3413/- FROM SHYAM LAL, 2509/- FROM OM PARKASH & 2582/- FROM MAHINDERKR						8504.00 Cr
	SBI NEW SHIMLA C/A						
	BY TRANSFER LETER DT. 4.10.17						76544.00 Cr
	TO AMT. OF REV. STAFF FOR SEP. 2017						
Educational Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	867	97975.00	
	RS. 5075/O FROM SOHAN LAL ON 50748 & 4723 FROM DURGA DUTT ON 47227						9798.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGS LETER DT. 4.10.17						88177.00 Cr
	TO AMT. OF ER. CONSLT. CORP. OFFICE FOR SEP. 2017						
Educational Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	868	38000.00	
	BY AMT. FROM IP SINGH ON RS.38000/-						3800.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGS LETER DT. 4.10.17						34200.00 Cr
	TO AMT. OF LEGAL CONSLT. FOR SEP.2017						
Educational Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	929	22683.00	
	BY AMT. ON RS.22683/- FROM ARUN KUMAR						2268.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGS LETER NO. 7602 DT. 13.10.17						20415.00 Cr
	TO AMT. TO SH. ARUN KR AHLUIWALIA FOR AUG.% SEP.2017						
Educational Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	945	82540.00	
	BY AMT. FROM BALBIR THAKUR ON RS.82540/-						8254.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGS LETTER 7719 DT. 17.10.17						74286.00 Cr
	TO AMT. OF SH. BALBIR THAKUR HRCONST. FOR AUG.&SEP2017						
02/11/2017 Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	1004	85048.00	
	BY RS.3413/- SHYAM LAL, RS.2509/- OM PARKASH & RS.2583/- MAHINDE KUMAR						8505.00 Cr
	SBI NEW SHIMLA C/A						
	BY TRANSFER LETTERS DT. 2.11.17						76543.00 Cr
	TO AMT. OPF REV. CONSLT. FOR OCT.2017						
02/11/2017 Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	1005	97975.00	
	BY RS.5075 ON 5074&/- ER. SOHAN LAL & 4723 ON RS.47227/- FROM DURGA DUTT						9798.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGS LETER DT. 2.11.17						88177.00 Cr
	TO AMT. OF ENG. CONSLT CORP. OFFICE FOR OCT. 2017						
02/11/2017 Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	1006	41270.00	
	BY AMT. ON 41270/- FROM SH. BALBIR SINGH						4127.00 Cr
	SBI KHALINI SHIMLA						
	EF						37143.00 Cr
	TO AMT. OF SH. BALBIR SINGH HRCONSLT. FOR OCT 2017						
02/11/2017 Cr	(as per details)						
	TDS PAYABLE &INCOME TAX			Payment	1007	26000.00	
	BY AMT. ON RS.26000/- FROM IP SINGH						2600.00 Cr
	SBI KHALINI SHIMLA						
	BY RTGHS LETER NO. 8111 DT. 2.11.17						23400.00 Cr
	TO AMT. OF LEGAL CONSLT FOR OCT. 2017						

02/11/2017	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1008	21308.00	
		BY AMT. ON RS. 21308/- FROM ARUN KUMAR					2131.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS LETER NO. 8103 DT. 2.11.17					19177.00 Cr
		TO AMT. OF IT AE CONSLT. FOR OCT.2017					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1165	21308.00	
		BY AMT. ON RS.21308/- FROM ARUN KUMAR					2131.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS LETER NO. 8913 DT. 4.12.17					19177.00 Cr
		TO AMT. OF ER. ARUN KUMAR CONSLT IT CELL FOR NOV.2017					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1166	85048.00	
		BY RS.3413/- FROM SHYAM LAL,2509/- FROM OM PARKASH & RS.2583/- FROM MOHINDER KUMAR					8505.00 Cr
		SBI NEW SHIMLA C/A					
		BY TRANSFER LETER NO. 8907,8910 &8911 DT.4.12.17					76543.00 Cr
		TO AMT. OF REV.CONSLT FOR NOV.2017					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1167	97975.00	
		BY RS.5075/- FROM SOHAN LAL ON RS.50748/- & RS.4723/- FROM DURGA DUTT ON RS.47227/-					9798.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS LETER NO. 8914 DT. 4.12.17					88177.00 Cr
		TO AMT. OF ENGINEER CONSLT CORP. OFFICE FOR NOV.2017					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1184	41270.00	
		BY AMT. FROM BALBIR THAKUR ON rS.41270/-					4127.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS LETER NO. 8966 DT. 5.12.17					37143.00 Cr
		TO AMT. OF SH. BALBIR THAKUR HR CONSLT FOR NOV.2017					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1208	28000.00	
		BY AMT. ON RS.28000/- FROM IP SINGH					2800.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS LETER NO. 1044 DT.12.12.17					25200.00 Cr
		TO AMT. OG SH. IP SINGH LEGAL CONSLT FOR NOV.2017					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1247	94990.00	
		BY AMT. FROM MUKESH K SHARMA & ASSOCIATES ON RS.94990/-					8050.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS LETER NO. 10230-31 DT. 18.12.17					86940.00 Cr
		TO GST, SERVICE TAX, INCOME TAX MATTER BILL NO. 111,112,113,114,115,117,120 &123 OF MUKESH CA					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1264	22041.00	
		BY AMT. FROM CONSLT ON DA ARREAROF RS,.22043/-					2003.00 Cr
		PNB NEAR LIFT THE MALL SHIMLA					
		BY AMT. TO ER. SOHAN LAL VERMA A/C					5919.00 Cr
		SBI KHALINI SHIMLA					
		BY RTGS TO ER. DURGA DUTT A/C					5486.00 Cr
		SBI NEW SHIMLA C/A					
		BY TRANSFER LETER OF REV. CONSULTANTS lette r dt. 27.12.17					6619.00 Cr
		CONSULTANT EMOLUMENTS PAYABLE					
		BY AMT. OF LATE SH. NC SHARMA					2014.00 Cr
		TO DA ARREAR W.E.F.1.1.17 TO 31.8.17 OF CONSULTANT					
Educational	Cr	(as per details)					
		TDS PAYABLE &INCOME TAX		Payment	1320	79561.00	
							7956.00 Cr

		BY RS.3193/- SH. SHYAM LAL, RS.2347/- FROM OM PARKASH &RS.2416/- FROM MAHINDER					
		SBI NEW SHIMLA C/A					71605.00 Cr
		BY TRANSFER LETTER NO. 10814,816&817 DT. 4.1.18					
		TO AMT. OF REV. CONSLT FOR DEC.2017					
	Educational Cr	(as per details)		Payment	1321	19933.00	
		TDS PAYABLE &INCOME TAX					1993.00 Cr
		BY AMT. FROM ER. ARUN KUMAR ON RS.19933/-					
		SBI KHALINI SHIMLA					17940.00 Cr
		BY RTGS LETER NO. 17940 DT. 4.1.18					
		TO AMT. OF ER. ARUN KUMAR AE CONST.IT FOR DEC.2017					
	Educational Cr	(as per details)		Payment	1322	30000.00	
		TDS PAYABLE &INCOME TAX					3000.00 Cr
		BY AMT. ON RS.30000/- FROM SH. IP SINGH LC					
		SBI KHALINI SHIMLA					27000.00 Cr
		BY RTGS LETER NO. 10807 DT. 4.1.18					
		TO BILL OF SH. IP SINGH LEGAL CONSLT FOR DEC.2017					
	Educational Cr	(as per details)		Payment	1324	38607.00	
		TDS PAYABLE &INCOME TAX					3861.00 Cr
		BY AMT. FROM SH. BALBIR SINGH ON RS.38607/-					
		SBI KHALINI SHIMLA					34746.00 Cr
		BY RTGS LETER NO. 10815 DT. 4.1.18					
		TO AMT. OF SH. BALBIR THAKUR HR CONSLT FOR DEC.2017					
	Educational Cr	(as per details)		Payment	1325	91654.00	
		TDS PAYABLE &INCOME TAX					9165.00 Cr
		BY RS.4747/- FROM SOHAN LAL & RS.4418/- FROM DURGA DUTT					
		SBI KHALINI SHIMLA					82489.00 Cr
		BY RTGS LETER NO. 10804 DT.4.1.18					
		TO AMT. ENGINER CONSLT CORP. OFFICE FOR DEC.2017					
	Educational Cr	(as per details)		Payment	1649	24000.00	
		TDS PAYABLE &INCOME TAX					2400.00 Cr
		BY AMT. ON RS.24000/- FROM SH. IP SINGH					
		SBI KHALINI SHIMLA					21600.00 Cr
		BY RTGS LETER NO. 19473 DT. 7.3.18					
		TO AMT. OF SH. IP SINGH FOR FEB.2018					
	Educational Cr	(as per details)		Payment	1669	13915.00	
		TDS PAYABLE &INCOME TAX					1391.00 Cr
		BY AMT. FROM CONSLT. ON DA ARREAR OF RS.13916/-					
		SBI NEW SHIMLA C/A					5289.00 Cr
		BY RTGS LETER NO. 19605 DT. 9.3.18					
		SBI KHALINI SHIMLA					3941.00 Cr
		BY RTGS LETER NO. 19606 DT. 9.3.18					
		PNB NEAR LIFT THE MALL SHIMLA					3294.00 Cr
		BY TRANSFER LETR NO. 19608 DT. 9.3.18					
		TO CONSLT DA ARREAR WEF 1.7.17 TO 29.12.17					
	31/03/2018 Cr	(as per details)		Journal	1817	30000.00	
		TDS PAYABLE &INCOME TAX					3000.00 Cr
		BY AMT. ON RS.30000/- FROM SH. IP SINGH					
		CONSULTANT EMOLUMENTS PAYABLE					27000.00 Cr
		BY AMT. FOR MARCH,2018					
		TO AMT. OF SH. IP SINGH LEGAL CONSLT FOR MAR.2018					
	Dr	Closing Balance				2310949.00	
							2310949.00
						2310949.00	**2310949.00**

HP POWER TRANSMISSION CORPORATION LTD. 2018-19.
CONSULTANCY & PROFESSIONAL CHARGES
Ledger Account

1-Apr-2018 to 31-Mar-2019

Date	Particulars	Vch Type	Vch No.	Debit	Credit
Educational Cr	(as per details)	Payment	170	30000.00	
	TDS PAYABLE &INCOME TAX				3000.00 Cr
	BY AMT. ON RS.30000/- FROM SH IP SINGH				
	SBI KHALINI SHIMLA				27000.00 Cr
	BY RTGS LETR NO. 1470 DT. 5.5.18				
	TO AMT. OF SH IP SHING LEGAL CONSLT FOR APRIL,2018				
Educational Cr	(as per details)	Payment	324	36000.00	
	TDS PAYABLE &INCOME TAX				3600.00 Cr
	BY AMT. FROM IP SINGH ON RS.36000/-				
	SBI KHALINI SHIMLA				32400.00 Cr
	BY RTGS LETER NO. 2741 DT. 4.6.18				
	TO BIL OF SH. IP SINGH LC FOR MAY,2018				
Educational Cr	(as per details)	Payment	572	5900.00	
	PRINTING & STATIONERY			3776.00 Dr	
	TO BILL 64 & 65 DT 12/7/18 OF DIGITAL SIGNATURE CERTIFICATE				
	SBI KHALINI SHIMLA				9676.00 Cr
	BY RTGS LETTER NO 4753-54 DT 17/07/2018				
	TO AMT OF BILL NO 066 DT 12.07.2018				
Educational Cr	(as per details)	Payment	579	28000.00	
	TDS PAYABLE &INCOME TAX				2800.00 Cr
	BY AMT FROM IP SINGH ON RS 28000/-				
	SBI KHALINI SHIMLA				25200.00 Cr
	BY RTGS LETTER NO 4719 DT 16/07/2018				
	TO BILL OF IP SINGH LC FOR JUNE/2018				
Educational Cr	(as per details)	Payment	673	32000.00	
	TDS PAYABLE &INCOME TAX				3200.00 Cr
	BY AMT FROM IP SINGH ON RS.32000/-				
	SBI KHALINI SHIMLA				28800.00 Cr
	BY RTGS LETTER NO. 5971 DT 07.08.2018				
	TO BILL OF IP SINGH LC FOR JULY, 2018				
Educational Cr	(as per details)	Payment	839	36000.00	
	TDS PAYABLE &INCOME TAX				3600.00 Cr
	BY AMT RS.36000/- FROM IP SINGH LC FOR AUG, 2018				
	SBI KHALINI SHIMLA				32400.00 Cr
	BY TRANSFER LETTER NO 7033 DT 07.09.2018				
	TO AMT OF IP SINGH LC FOR AUG 2018				
Educational Cr	(as per details)	Payment	1026	24000.00	
	TDS PAYABLE &INCOME TAX				2400.00 Cr
	BY AMT ON RS.24000/- FROM IP SINGH LEGAL CONSLT.				
	SBI KHALINI SHIMLA				21600.00 Cr
	BY TRANSFER LETTER NO 8487 DT 06.10.2018				
	TO AMT OF IP SINGH LC FOR SEP, 2018				
Educational Cr	(as per details)	Payment	1337	36000.00	
	TDS PAYABLE &INCOME TAX				3600.00 Cr
	BY AMT ON RS.36000/- FROM IP SINGH				
	SBI KHALINI SHIMLA				32400.00 Cr
	BY TRANSFER LETTER NO 11543 DT 19.12.2018				
	TO AMT OF IP SINGH LEGAL COSLT. FOR OCT,2018				
Educational Cr	(as per details)	Payment	1494	12000.00	
	TDS PAYABLE &INCOME TAX				1200.00 Cr
	BY AMT ON RS.12000/- FROM IP SINGH LEGAL CONSLT.				
	SBI KHALINI SHIMLA				10800.00 Cr
	BY TRANSFER LETTER NO .12418 DT 07.01.2019				
	TO AMT PAID TO SH IP SINGH LEGAL CONSLT. FOR NOV, 2018				

		BY TA BILL AMOUNT OF IP SINGH LC FOR MARCH 2019					
		BILLS /EXPENSES PAYABLE					9450.00 Cr
		BY AMT OF ADVOCATE KRITIKA GUPTA FOR JAN-MAR 2019					
		CONSULTANT EMOLUMENTS PAYABLE					562000.00 Cr
		BY AMT OF ADB CONSULTANTS AND LEGAL CONSULTANT FOR JAN - MARCH 2019					
		TO AMT OF SH IP SINGH LEGAL CONSULTANT FOR MARCH 2019					
31/03/2019	Cr	(as per details)	Journal	1999	63720.00		
		TDS PAYABLE &INCOME TAX					6372.00 Cr
		BY AMT. ON RS.63720/-FROM MUKESH SHARMA & ASSOCIATES					
		MUKESH K. SHARMA & ASSICIATES CA					57348.00 Cr
		BY INV. NO. 299,300,301,302 & 303 DT. 31.3.19					
		TO INV. NO. 302 DT. 31.3.19 OF MUKESH CA FOR GST COMP. & RETURN FROM OCT.18 TO MARCH,19					
31/03/2019	Cr	FEES & SUBSCRIPTION	Journal	2061	159322.00		
		TO RECT. ENTRY OF VR. NO. 1455 DT.4.1.19					
	Dr	Closing Balance			642942.00		
							642942.00
					642942.00		**642942.00**

Gmail

Harnam Singh Thakur <thakurhs3@gmail.com>

Year wise break- up of expenditure on "Consultancy and Professional Charges".

2 messages

Harnam Singh Thakur <thakurhs3@gmail.com>
To: dgmsarabai@hpptcl.in, aofinsarabai1@hpptcl.in
Cc: Anil Sharma <dgmfin@hpptcl.in>, dgmcom.hpptcl@gmail.com, aofin1@hpptcl.in

Thu, Jul 1, 2021 at 5:35 PM

Sir,
Kindly find the attachment of query of Hon'ble HPERC on account of providing of break- up of the amount in terms of works performed under head " Consultancy and Professional Charges". You are , therefore, requested to provide the year wise, date of payment wise and firm wise detail of work performed under this head. please treat it most urgent and provide the information by tomorrow on 2nd July, 2021 before 12.15 P.M.

--

Thanks
Warm Regards
Harnam Singh Thakur

HPERC Query.xlsx
12K

Lal Krishan <joasarabai1@hpptcl.in>
To: Ashok Kumar Thakur <dgmsarabai@hpptcl.in>
Cc: Anita Thakur <aofinsarabai1@hpptcl.in>, Mahender Singh <joaphojal@hpptcl.in>, Harnam Singh Thakur <thakurhs3@gmail.com>

Fri, Jul 2, 2021 at 4:37 PM

Sir
Reply to trailing mail as annexed below:

"Consutancy and Professional Charges", Break- up of the amount in terms of works performed under this head to be provided.

Sr. No.	F. Y.	Sarabai Div.	Remarks
1	2014-15	901,718.00	Expenses pertains to salary expenses Paid at Corporate office
2	2015-16	1,156,065.00	Expenses pertains to salary expenses Paid at Corporate office
3	2016-17	-	
4	2017-18	-	
5	2018-19	22,624.00	for GST and Service Tax return
Total		2,080,407.00	

Regards

Lal Krishan
JOA Accounts
HPPTCL Sarabai
Kullu HP-175125
Mob.No.9816193256

On Fri, Jul 2, 2021 at 4:33 PM Mahender Singh <joaphojal@hpptcl.in> wrote:

> On Fri, Jul 2, 2021 at 3:36 PM Room Singh Thakur <dgmsarabai@hpptcl.in> wrote:
>
> Kindly prepare the information.
> Regards
>
> Er. R.S. Thakur
> DGM (Projects)
> HPPTCL Sarabai
>
> ---------- Forwarded message ---------
> From: **Room Singh Thakur** <dgmsarabai@hpptcl.in>
> Date: Fri, Jul 2, 2021 at 3:33 PM
> Subject: Fwd: Year wise break- up of expenditure on "Consultancy and Professional Charges".
> To: Anita Thakur <aofinsarabai1@hpptcl.in>
>
> Refer to the trailing mail on subject cited above.you are requested to prepare the desired information and supply the same to quarter concerned at the earliest

-

Regards
-
Er. R.S. Thakur
DGM (Projects)
HPPCL Sarabai

[Quoted text hidden]

CHAMBA ZONE

Year wise breakup of Consultancy charges

Year 2014-15

Sr.No.	Description of payment	Amount
No Data Found		

Year 2015-16

Sr.No.	Description of payment	Amount
No Data Found		

Year 2016-17

Sr.No.	Description of payment	Amount
1	Salary of Hem Prakash (Revenue consultant)	244140
2	Salary of Sh.Chandan kumar(Consultant foreman)	204217
	Total :-	**448357**

Year 2017-18

Sr.No.	Description of payment	Amount
1	Salary of Hem Prakash (Revenue consultant)	224516
2	Salary of Sh.Chandan kumar(Consultant foreman)	267984
3	Salary of Er.N.K.Dutta(Consultant Sr.Manager)	291355
	Total :-	**783855**

Year 2018-19

Sr.No.	Description of payment	Amount
1	Arrear of Salary of Hem Prakash (Revenue consultant)	3672
2	Arrear of Salary of Sh.Chandan kumar(Consultant foreman)	3978
3	Salary of Jaram Singh (Revenue consultant)	24997
	Total :-	**32647**

Consultancy and Professional Charges, Break- up for financial year 2017-18

Sr. No.	Dated	Voucher No.		Amount	Description
1	12.04.17	12	Hospitality charges	4920	IIT Roorkee
2	27.06.17	32	Income tax consultant	624	Income Tax Consultant
3	27.06.17	37	Legal consultant	4800	Umesh Sharma (Advocate)
4	12.12.17	117	Legal consultant	5500	Umesh Sharma (Advocate)
5	23.12.17	119	HR in r/o Bush cutting at site	1100	Er. Ram Chander
6	16.01.18	131	Counsel fee/court fee	6762	Treasury office Jubbal
7	23.02.18	142	Legal consultant	8433	Umesh Sharma (Advocate)
8	26.03.18	155	Tax consultant	31600	Tax Consultant
9			Salary & arrear of Consultants	527335	Er. Ram Chander thakur, Kana Singh J.E.(E)
10			T.A. bill consultants	7584	Er. Ram Chander thakur, Kana Singh J.E.(E)
			Total	598658	

"Consutancy and Professional Charges", Break- up of the amount in terms of works performed under this head to be provided.

Sr.No	F.Y	Amount	Month	Amount	Date of payment	Firms	Remarks
1	2016-17	395929	Aug-16	42889	11.08.2016	Paid to Er Rajinder Singh	
2			Sep-16	42889	01.09.2016	Paid to Er Rajinder Singh	
3			Oct-16	42889	01.10.2016	Paid to Er Rajinder Singh	
4			Nov-16	42889	01.11.2016	Paid to Er Rajinder Singh	
5			Dec-16	43189	03.12.2016	Paid to Er Rajinder Singh	
6			Jan-17	43189	16.01.2017	Paid to Er Rajinder Singh	
7			Feb-17	45500	04.02.2017	Paid to Er Rajinder Singh	
8			Feb-21	14219	07.02.2017	Paid to Er Rajinder Singh	
9			Mar-17	46270	01.03.2017	Paid to Er Rajinder Singh	
10			Mar-17	32006	31.03.2017	Paid to Er Rajinder Singh	
Total				395929			

"Consutancy and Professional Charges", Break- up of the amount in terms of works performed under this head to be provided.

Sr.No	F.Y	Amount	Month	Amount	Date of payment	Firms	Remarks
1	2017-18	2,41,858.00	May-17	5534	04.05.2017	Paid to Er Rajinder Singh	
2			Jun-17	47275	06.06.2017	Paid to Er Rajinder Singh	
3			Oct-17	49083	03.10.2017	Paid to Er Rajinder Singh	
4			Nov-17	48206	02.11.2017	Paid to Er Rajinder Singh	
5			Dec-17	48815	01.12.2017	Paid to Er Rajinder Singh	
6			Jan-17	42945	01.01.2018	Paid to Er Rajinder Singh	
Total				241858			

Consultancy and Professional Charges, Break-up of the amount in terms of works performed under this head to be provided.					
Sr. No.	Date of Payment	Vr. No.	Firm	Amount	Details of Work
1	27.10.2017	139	Shirdi Sai Services	2858	Filing of Income Tax Return of 1st Quarter
2	30.11.2017	160	Shirdi Sai Services	1345	Filing of Income Tax Return of 2nd Quarter
3	01.02.2018	196	Sh. Rajinder Singh Consultant Kanungo	40619	For Verification of Land and preparing of papers for compensation etc.
4	02.02.2018	201	Mukesh k Sharma CA	16520	Service tax regn with central board of excise and customs 2. Filing of service tax returns
5	08.03.2018	216	Shirdi Sai Services	1286	Filing of Income Tax Return of 3rd Quarter
Total				62628	

Senior Manager
HPPTCL, PW Complex
Tah. Rohtak, Distt. Rohtak (H.)

Scanned with CamScanner

HP POWER TRANSMISSION CORPORATION LTD. 2014-15
Barowalia House Khalini

Journal Voucher

No. : **1766** Dated : **31-Mar-2015**

Particulars		Debit	Credit
ARR EXP. MYT CONTROL PERIOD FOR THE YEAR *(TO AMT. OF ARR EXP. CONT. PERIOD 2014-15 TO 2018-19 FOR 2014 -15)*	*Dr*	**3,87,209.00**	
To ARR MYT PET. EXP 2014-15 TO 2018-19 *(BY AMT. OF EXP. ADJ. DURING THE YEAR 2014-15)*			**3,87,209.00**
		₹ 3,87,209.00	**₹ 3,87,209.00**

Authorised Signatory

Consultant (A/cs)

HP POWER TRANSMISSION CORPORATION LTD. - (2015-16)

Himfed Bhawan, Panjri (Tutikandi)
Shimla Himachal Pradesh

ARR EXP. MYT CONTROL PERIOD FOR THE YEAR

Ledger Account

1-Apr-2015 to 31-Mar-2016

Date		Particulars	Vch Type	Vch No.	Debit	Credit
17-12-2015	Cr	**TDS PAYABLE &INCOME TAX** *TO PROFESSIONAL CHARGES OF AUDITORS CERTIFICATE TO 3 NO,LINES FOR CREC BI. NO.457 DT. 30. 11.15*	**Payment**	1115	5,725.00	
31-3-2016	Cr	**ARR MYT PET. EXP.2014-15 TO 2018-19(PRE PAID)** *TO MYT TARIFF 2015 TO 2019 FOR 2015-16*	**Journal**	1762	5,12,209.00	
					5,17,934.00	
	Dr	**Closing Balance**				5,17,934.00
					5,17,934.00	**5,17,934.00**

M/s Thakur
Consultant (A/cs)

HP POWER TRANSMISSION CORPORATION LTD. - (2016-17)

Himfed Bhawan, Panjri (Tutikandi)
Shimla Himachal Pradesh

ARR EXP. MYT CONTROL PERIOD FOR THE YEAR

Ledger Account

1-Apr-2016 to 31-Mar-2017

Date		Particulars	Vch Type	Vch No.	Debit	Credit
2-11-2016	Cr	**SBOP KHALINI SHIMLA** *TO TRUEUP ARR FILING FEE FY 2011-12 TO 2013-14*	**Payment**	1068	50,000.00	
27-1-2017	Cr	**SBOP KHALINI SHIMLA** *TO PHOTO STATE & BINDINGCHARGES B.NO.894 DT. 16.12.16*	**Payment**	1454	5,600.00	
31-3-2017	Cr	**TDS PAYABLE &INCOME TAX** *TO INV. NOI. 1223 DT. 28.2.17 OF FEEDBACKINFRA FOR 3RD. CONTROL PERIOD*	**Payment**	1807	3,45,000.00	
	Cr	**ARR MYT PET. EXP.2014-15 TO 2018-19(PRE PAID)** *TO MYT TARIFF 2015-2019 FOR 2016-17*	**Journal**	1968	5,12,209.00	
					9,12,809.00	
	Dr	**Closing Balance**				9,12,809.00
					9,12,809.00	**9,12,809.00**

hs thakur
consultant (A/cs)

HP POWER TRANSMISSION CORPORATION LTD. - (2017-18)

Himfed Bhawan, Panjri (Tutikandi)
Shimla Himachal Pradesh

ARR EXP. MYT CONTROL PERIOD FOR THE YEAR

Ledger Account

1-Apr-2017 to 31-Mar-2018

Date		Particulars	Vch Type	Vch No.	Debit	Credit
12-4-2017	Cr	**SBI KHALINI SHIMLA** *TO TRUE UP PETITION FILING FEE 2014-15&2015-16 & MTR FOR 2016-17 TO 2018-19*	**Payment**	38	50,000.00	
24-4-2017	Cr	**CASH IN HAND** *TO C/O AFFIDAVIT, STAMP PAPER ETC TO ER. AK KHANOTIA*	**Payment**	77	450.00	
19-6-2017	Cr	**CASH IN HAND** *TO PHOTO COPY & BOND PAPER CHARGES B.NO.1582 DT.20.5.17*	**Payment**	323	402.00	
13-7-2017	Cr	**CASH IN HAND** *TO CERC PET AFFIDAVIT ATTESTATION EXP. TO ER. AK KHANOTIA*	**Payment**	454	100.00	
17-7-2017	Cr	**TDS PAYABLE &INCOME TAX** *TO TEND. EXP. INV.NO. 711689942 DT. 3.6.17 OF DANIK BHASKAR*	**Payment**	470	70,696.00	
	Cr	**TDS PAYABLE &INCOME TAX** *TO TEND. EXP. B.NO. 170600463 DT.3.6.17 OF TRIBUNE*	**Payment**	471	1,18,272.00	
15-9-2017	Cr	**SBI KHALINI SHIMLA** *TO CERC PETITION FEE FOR PHOSAL SUB STN*	**Payment**	770	4,55,600.00	
22-9-2017	Cr	**CASH IN HAND** *TO AFFIDAVIT FEE TO SH. HARI NAND VERMA AAO*	**Payment**	807	50.00	
26-9-2017	Cr	**TDS PAYABLE &INCOME TAX** *TO INV. NO. FIPL06FY-18/0054 DT.29.8.17 FOR FEEOF PUB HEARING INV. OF FEED BACH*	**Payment**	830	2,65,500.00	
5-12-2017	Cr	**SBI KHALINI SHIMLA** *TO APP. FEE FOR TARIFF OF KASANG BHABA TRANS. LINE*	**Payment**	1188	5,00,000.00	
6-12-2017	Cr	**CASH IN HAND** *TO COST OF AFFEDAVIT, ARTRIDGE ETC FOR C&M SECTION THROUGH ER. AKASHAY*	**Payment**	1190	1,791.00	
		Carried Over			14,62,861.00	

continued ...

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			14,62,861.00	
14-12-2017	Cr	**TDS PAYABLE &INCOME TAX** *TO TEND. EXP. PHOSAL TRAIFF PETIRION INV.NO. 1702001335/34 DT. 10.10.17*	**Payment**	1218	12,062.00	
	Cr	**TDS PAYABLE &INCOME TAX** *TO PHOSAL PETITION TEND. EXP. B.NO.1805865 DT. 11.10. 17 OF TRIBUNE*	**Payment**	1219	20,180.00	
31-3-2018	Cr	**TDS PAYABLE &INCOME TAX** *TO INV. NO. FIPL06FY18/0373 DT. 26.2.18 FOR MYT PETITION OF KASANG BHABA LINE*	**Journal**	1815	3,42,200.00	
	Cr	**PREPAID EXPENSES** *TO AMT. FROM PREP PAID EXP. AGAINST MYT TARIFF 1. 4.17 TO 31.3.18*	**Journal**	1912	1,25,000.00	
	Cr	**ARR MYT PET. EXP.2014-15 TO 2018-19(PRE PAID)** *TO ARR MYT 2014-15 TO 2018 -19 EXP. FOR 2017-18*	**Journal**	1930	3,87,209.00	
					23,49,512.00	
	Dr	**Closing Balance**				23,49,512.00
					23,49,512.00	**23,49,512.00**

Consultant (A/cs)

HP POWER TRANSMISSION CORPORATION LTD.

Himfed Bhawan, Panjri (Tutikandi)
Shimla Himachal Pradesh

ARR EXP. MYT CONTROL PERIOD FOR THE YEAR

Ledger Account

1-Apr-2018 to 31-Mar-2019

Date		Particulars	Vch Type	Vch No.	Debit	Credit
5-6-2018	Cr	**SBI KHALINI SHIMLA** *TO CRTRAGE REFIL, AFFIDAVIT EXP.& STAM PAPER FOR C&M SECTION*	**Payment**	338	1,258.00	
23-6-2018	Cr	**SBI KHALINI SHIMLA** *TO C/O AFFIDAVIT & SPRIAL BINDING EXP.*	**Payment**	403	140.00	
19-9-2018	Cr	**TDS PAYABLE &INCOME TAX** *TO INV NO 130,132-133 DT 29. 06.2018 SUBMISSION OF PETITION*	**Payment**	912	4,72,000.00	
20-11-2018	Cr	**TDS PAYABLE &INCOME TAX** *TO AMT OF TEND PUB INV NO HR-1-1819-044362 DT 7.09.18 OF AMAR UJALA*	**Payment**	1239	5,831.00	
	Cr	**TDS PAYABLE &INCOME TAX** *TO AMT OF TEND PUB INV NO BCCH18RV-0023121 DT 03.9. 18 OF BENNETT COLEMAN*	**Payment**	1243	22,410.00	
30-11-2018	Cr	**SBI KHALINI SHIMLA** *TO AMT FOR ATTESTATION OF AFFIDAVIT*	**Payment**	1269	50.00	
29-12-2018	Cr	**SBI KHALINI SHIMLA** *TO AMT PAID TO PAT & ACCOUNT OFFICER MINISTRY OF POWER FOR FILING OF REVEW PETITION AT CERC*	**Payment**	1392	2,57,000.00	
31-12-2018	Cr	**ARR MYT PET. EXP.2014-15 TO 2018-19(PRE PAID)** *TO PRE PAID EXP. W.E.F2014 -15 TO 2018-19 ADJUSTED*	**Journal**	1420	3,87,210.00	
30-1-2019	Cr	**TDS PAYABLE &INCOME TAX** *TO AMT OF BILL NO ABPS /1819/105 OF ABPS FOR MYT*	**Payment**	1575	3,40,990.00	
31-1-2019	Cr	**SBI NEW SHIMLA C/A** *TO PETITION FEE VIDE CH. NO.290581DT.3.2.18*	**Journal**	1583	5,00,000.00	
30-3-2019	Cr	**YES BANK HIMLAND SHIMLA** *TO AMT OF BILL NO 961 DT 27.02.2019 & 1007 DT 19.03. 2019 OF NEW ERA*	**Payment**	1922	12,186.00	
	Cr	**TDS PAYABLE &INCOME TAX** *TO AMT OF BILL NO G181937937 DT 06.03.2019*	**Payment**	1927	49,621.00	
		Carried Over			20,48,696.00	

continued ...

Date		Particulars	Vch Type	Vch No.	Debit	Credit
		Brought Forward			20,48,696.00	
30-3-2019	Cr	**Sh. Hem Singh Driver** *TO MYT ARR EXP. FOR 2018 -19 ADJ FROM PRE PAID EXP*	**Journal**	1977	1,25,000.00	
31-3-2019	Cr	**ER. AKASHYA KUMAR JE C&M** *TO AMT OF COURIER CHARGES & ATTESTATION OF AFFIDAVIT*	**Journal**	2007	332.00	
					21,74,028.00	
	Dr	**Closing Balance**				21,74,028.00
					21,74,028.00	**21,74,028.00**

hs thakur
consultant (A/cs)

Annexure 'C'

Sr. No.5 (C) "Interest paid to others"

Financial Year	Corporate Office	Sarabai Zone	Chamba Zone	Design Office Hamirpur	PIU Rohru	PIU Bhabanagar	PIU Gumma	Total
2014-15	-	-	-	-	-	22.00	-	22.00
2015-16	-	-	-	12,980.00	-	-	-	12,980.00
2016-17	74,196.00	-	-	-	-	-	-	74,196.00
2017-18	10,09,005.00	-	-	-	-	-	-	10,09,005.00
2018-19	21,700.00	-	-	-	-	-	-	21,700.00
Total	11,04,901.00	-	-	12,980.00	-	22.00	-	11,17,903.00

The year wise detail of "Interest paid to others" is as under:-

Sr. no.	Period	Amount	Remarks
1	2014-15	22.00	Amount Rs.22/- paid on account of delay in deposite of service tax.
2	2015-16	12,980.00	Amount Rs.12,980/- paid on account of delay in deposite of TDS on salary.
3	2016-17	74,196.00	Amount Rs.73,896/- paid on account of EPF damages due to non deduction of EPF from employees and Rs.300/- paid towards interest on income tax.
4	2017-18	10,09,005.00	Amount Rs.9,587/- paid on account of EPF damages due to non deduction of EPF from employees and Rs.9,99,418/- paid on account of interest against demand under income tax.
5	2018-19	21,700.00	Amount Rs.21,700/- paid on account of delay in deposite of Income Tax.

DGM (Finance)
HPPTCL Mandi
Shimla-17

Accounts Officer
HPPTCL, Panjeri Shimla-5

Consultant (A/cs)

Sl.No. 5(C)

Babanagar.

182		11-Feb-2015
SERVICE TAX *(TO AMT OF NOV DEC & JAN 2015)*		6,408.00
INTEREST PAID OTHERS *(TO INTT SERVICE TAX PAYMENT)*		22.00

SBI SUNGRA

INR Six Thousand Four Hundred Thirty Only

₹ 6,430.00

Sr. No. 5(c)

HP POWER TRANSMISSION CORPORATION LTD. - (2016-17)
INTEREST PAID OTHERS
Ledger Account

1-Apr-2016 to 31-Mar-2017

Date	Particulars	Vch Type	Vch No.	Debit	Credit
Educational Cr	**(as per details)**	**Payment**	145	**73896.00**	
	EPF DAMAGES			**142254.00 Dr**	
	TO AMT. OF EPF DAMAGES WEF 2009 TO 2015 AS PER EPF ORDER DT.10.3.16				
	SBOP KHALINI SHIMLA				**216150.00 Cr**
	BY ON LINE CH. NO. CH41921987 DT.4.5.16				
	TO AMT. OF INTT. ON EPF WEF 2009 TO 2015 AS PER EPF ORDER DT.10.3.16				
Educational Cr	**SBOP KHALINI SHIMLA**	**Payment**	194	**300.00**	
	BY ON LINE INTT. CH. DT.6.5.16				
	TO INT. ON INCOME TAX CHH.NO.00263 DT.6.5.16				
				74196.00	
Dr	**Closing Balance**				74196.00
				74196.00	**74196.00**

HP POWER TRANSMISSION CORPORATION LTD. - (2017-18)
INTEREST PAID OTHERS
Ledger Account

1-Apr-2017 to 31-Mar-2018

Date		Particulars	Vch Type	Vch No.	Debit	Credit
Educational	Cr	**(as per details)**	**Payment**	1237	**9587.00**	
		EPF DAMAGES			**11546.00 Dr**	
		TO AMT. VIDE ONLINE CH NO. CKE4303630 DT.16.12.17				
		SBI KHALINI SHIMLA				**21133.00 Cr**
		BY ONLINE CH.NO. CKE4303630 DT. 16.12.17				
		TO AMT. ON EPF DAMAGES VIDE CH.NO. CKE4303630 DT. 16.12.17				
31/03/2018	Cr	**(as per details)**	**Journal**	1897	**999418.00**	
		ADVANCE INCOME TAX & TDS AY2015-16			**20388830.00 Dr**	
		TO REFUND AS PER ORDER U/S 154 DT. 29.1.18 FOR AY 2014-15				
		INCOME TAX & TDS AY 2014-15				**2221724.00 Cr**
		BY DIFF. OF INTT. U/S 234B AS PER ORDER U/S 154 DT. 29.1.18				
		TDS DEDUCTED				**6937338.00 Cr**
		BY AMT. AS PER ORDER DT.29.1.18 FOR FY 2013-14				
		ADVANCE INCOME TAX &TDS FY 2015-16				**10201420.00 Cr**
		BY REFUND ADJ AS PER ORDER U/S 154 DT.29.1.18				
		INTEREST ON TAX REFUNDS				**1028347.00 Cr**
		BY INT. ON REFUND AS PER ORDER U/S 154 DT. 29.1.18				
		ADVANCE INCOME TAX & TDS AY2015-16				**999419.00 Cr**
		BY INNT. U/S 220(2) FOR AY2011-12 ADJ/ FROM REFUND ORDER DT. 28.3.16				
		TO INNT. U/S 220(2) FOR AY2011-12 ADJ/ FROM REFUND ORDER DT. 28.3.16				
					1009005.00	
	Dr	**Closing Balance**				1009005.00
					1009005.00	**1009005.00**

HP POWER TRANSMISSION CORPORATION LTD.

INTEREST PAID OTHERS

Ledger Account

1-Apr-2018 to 31-Mar-2019

Date		Particulars	Vch Type	Vch No.	Debit	Credit
7-6-2018	Cr	**(as per details)**	**Payment**	356	21,700.00	
		FEES & SUBSCRIPTION	**1,400.00 Dr**			
		TO CORRECTION OF IT SEC. RETUURN FEE CH.NO.15882 DT. 7.6.18				
		SBI KHALINI SHIMLA	**23,100.00 Cr**			
		BY ONLINE CH. NO. 15882 &13757 DT. 7. 6.18				
		TO AMT. OF INTT ON DEPSOIT OF TAX AFTER PAYMENT OF 1.5.18 FOR 2017 -18				
					21,700.00	
						21,700.00
	Dr	**Closing Balance**			**21,700.00**	**21,700.00**

Subject - O&M charges

HPPTCL has made an agreement with HPSEBL on 20.11.2010 for the maintenance and operation of the HPPTCL assets which had been transferred to HPPTCL as per notification dated 10.6.2013 (Annexure A-1).HPSEBL is maintaining these assets and raising O&M Charge's bill annually and HPPTCL has not made payment of O&M Charges to HPSEBL till date. Latest O&M Charge's bill raised by the CE (ES) HPSEBL Hamirpur Vide letter no. 7691-96 dt. 28.10.2014 (Annexure A -2) for FY 2010-11 to FY 2013-14 and Letter no. 2594-2600 dt. 3.6.2015 (Annexure A-3) for FY 2014-15 as under:-

Financial Year	Amount in Lac.
2010-11	183.06
2011-12	258.84
2012-13	319.52
2013-14	338.12
2014-15	245.98
Total	**1345.52**

The CE (ES), HPSEBL Hamirpur has been asked, vide this office letter no. HPPTCL/O&M/2013-14-5931-33, dt. 9.12.2014, 7966-70 dt. 13.3.2015, 227-230, dt. 10.4.2015 and 1265-68 dt. 8.6.2015 CE (ES), HPSEBL, Hamirpur (Annexure A -4 & its sub annexure) to provide the authenticated proof and the mechanism for the calculation of O&M Charges as raised vide annexure A-2 & A-3 above.

But till date nothing has been heard from HPSEBL in response to above and due to that O&M expenses could not be loaded in HPPTCL books of account till date which is not correct. This fact has been pointed out by our consultant during the preparation of true up petition for the FY 2011-12 to FY 2013-14 and without O&M expenses true up petition can't be filed in the SERC.

In order to set right the things i.e (O&M Charges), we consider the employees cost on the basis of staffing norms of HPSEBL as per the line length, which comes to be less than the employees cost charged by the HPSEBL in their bills. The material charges and A&G expenses have been taken as per the bills raised by HPSEBL to HPPTCL.

-Contd -

Keeping in view the above methodology the O&M charges worked out for the FY 2010-11 to 2014-15 (Annexure A-5(i) & A-5(ii)) are as under -

Financial Year	Amount in Lac.	
2010-11	172.10	139.09
2011-12	202.74	202.74
2012-13	218.07	218.07
2013-14	234.77	234.77
2014-15	240.76	240.76
Total	**1068.44**	1035.43

-33- [172.10 × 295 days / 365 days]

[for FY of M charges taken for 295 days, because asset transferred on 10.06-2010]

-34- We may take O&M Charges for the FY 2010-11 to 2014-15 for Rs 1035.43 Lacs in order to set the HPPTCL accounts & if any discrepancy arises later on, the same will be settled accordingly.

Submitted for further approval please.

14/9/15
Dy. Manager (C&M),
HPPTCL, Shimla-4.

Dy. G.M (C&M)

-35- in order to set right the O&M charges & to file the true up petition in SERC for the period 2011-12 to 2013-14, we may book above amount of O&M charges in the books of accounts of HPPTCL. The methodology as proposed above by taking the employee cost as per staffing norms of HPSEB Ltd at per line length ckt and employee cost becomes on lower in comparison to the employee cost as charges by HPSEB Ltd in their bills

— Contd —

and O&M charges for the period 1035.43 Lacs
2010-11 to 2014-15 becomes Rs ~~1068.44 Lacs~~ instead of 1345.52 Lacs. We
may consider the O&M charges
for the period 2010-11 to 2014-15 as
discussed above in Para no 33 i.e. Rs 1035.43 Lacs
~~Rs 1068.44 Lacs~~ & paid to the
HPSEBL/td after deducting
the tax at source. Submitted
for further directions please.

Director (Comml)
PSTCL (CPP)

GM(P) The information sought has been worked out and is as per P.N. 33 above. -36-

16/9/15

DGM (Fin)

1 16/9/15

Manager The O&M charges Bill amount as per P.N. ~~1068.44 Lacs~~ 1035.43 not verified. We may send back the file for verification and supplying remaining information as per P.N. 15(iii) Above. -37-

Satisfied.

with out this information the annual accounts for Rule-15 cannot be prepared and the last date of filing

38. ITR is very close and the Tax audit of annual accounts also required before filing of ITR. Date which very short time has been left with us.

DGM (FA)

~~DGM (CAM)~~

GM (P)

DGM (CAM) Pl verify the same.

A.G. (CAM)

O&M Expenses (In Lacs)						
Sr. No.	Description		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
1	Employee cost	As per staffing Norms	140.37	158.69	171.99	198.72
2	Material Charges	Taken as per the bills raised by HPSEBL	24.65	30.31	38.23	31.57
3	A&G Expenses		7.08	13.74	7.85	4.48
Total			**172.10**	**202.74**	**218.07**	**234.77**

O&M charges for Fy 2010-11=(172.10/365 days)*295 days=**139.09 Lacs**

(Assets transferred on 10/06/2010)

	Financial year	Amount (In Lacs)
O&M Charges	FY 2010-11	139.09
	FY 2011-12	202.74
	FY 2012-13	218.07
	FY 2013-14	234.77
Total		**794.67**

O&M charges are restricted for 794.67 Lacs

Dy. Manager (C&M)

DGM (C&M)
HPPTCL Barowalia
House, Khalini, Shimla-2

O&M Expenses (In Lacs),FY 2014-15						
Sr. No	Name of Transmission Line	Line Length In (KM)	Employee Cost (As per staffing Norms) (In Lacs)	Material Charges (As per HPSEBL Bills) (In Lacs)	A&G Charges (As per HPSEBL Bills) (In Lacs)	Total (In Lacs)
1	220kV S/C Dehar to Kangoo	4.177	204.34	36.42	0.00	
2	220kV Panchkula Kunihar Line D/C	27.68				
3	220kV D/C Bairasuil pong line (one ckt LILO at jassure)	0.240				
4	220kV S/C Jassure and thein Line	25.602				
5	220 Kv D/C Giri Khodri	70.04				
6	220kv D/C Nalagarh (PGCIL) to nalagarh line	3.5				
7	132Kv S/C kangra tap	0.135				
8	132Kv S/C dehar Kangoo	2.992				
9	132 kVD/C Giri Abdulapur Line	16.22				
12	66kV Shanan Bajini Line	35				
13	66kV Pong Sansarpur Line	6.400				
14	66kV Bhakra Una LILO Gwalthai Lin	16.724				
15	66kV Pinjore Parwanoo	8.23				
10	132 S/C Giri Kuhalal Line	Not taken into account because O&M bill of these line has not been supplied by The CE(ES),Hamirpur(HPSEBL) vide letter no. HPSEBL/CE(ES)/AU-5/2015-2594-2600 dated 3/06/2015.				
11	132kv D/C shanan bassi line					
TOTAL		217.98	204.34	36.42	0.00	240.76

O&M Expenses for the year 2014-15 Verified as above

Dy. Manager (C&M)

DGM (C&M)
HPPTCL Barowalia
House, Khalini, Shimla-2

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED

(A State Govt. Undertaking)

Registered office	Vidyut Bhawan, Kumar House, Shimla-171004 (HP)
Number (CIN)	U40109HP2009 SGC031255
GST No.	HPSEBL 02 AACCH4894EHZB
Telephone Number	0177-2803600, 2801675 (Office), 2658984 (Fax)
Website address	www.hpseb.com
Email	cmd@hpseb.in & directorfa@hpseb.in

No. HPSEBL/CE (ES) AU-5/2018-19-6535-38 **Dated:-** 14-9-2018

To

The General Manager (Projects),
HPPTCL, Khalini, Shimla (HP).

Sub: - **O&M Charges bill for the year 2017-18.**

Ref:- Your office letter No. HPPTCL/O&M/2018-19-4507-09 dated 11.07.2018 & even file No. 5985-87 dated 07.08.2018.

Sir,

Find attachment the O&M charges bills along with documentary proof, for the year 2017-18 for the lines vested with HPPTCL and are being maintained by this wing and Generation wing of HPSEBL as per annexure attached. The amount of O&M charges may be credited in HPSEBL account.

This is for your kind information please.

D.A./ As above.

14/9/18

Chief Engineer (ES),
HPSEBL, Hamirpur (HP).

Copy to:-

1. The P.S. to the Director (Tech.), HPSEBL, Shimla-4 (HP) for kind information of worthy Director (Tech.), please.
2. The Chief Accounts Officer, F&A Wing, HPSEBL, Shimla-4 HP for kind information and necessary action please.
3. The Chief Engineer (Gen.), HPSEBL, Sundernagar, Distt. Mandi (HP) for kind information with reference to his office letter No. HPSEBL/CEG/AU-21/2017-18-4790-92 dated 18.08.2017 please.

Chief Engineer (ES),
HPSEBL, Hamirpur (HP).

DGM(C&M)

17/09/18

Dy mgr (E)

6335
19/09/18

JE (C&M)

O & M Charges for the year 2017-18 of the HPPTCL Transmission Lines maintained by HPSEBL

	Name of Line	Line Length (in KM)	Name of Division	Employee Cost (in Lakh) 2017-18	Material Charges (in Lakh) 2017-18	General Expenses (in Lakh) 2017-18	Total	
	220 KV D/C line on 400 KV Towers from PGCIL Reru to 220/66 KV S/Stn. Uperia Nangal (Nalagarh).	3.500	Nalagarh	4.12	2.24		6.36	17.30
	2 Nos. bays Uperaia-Nangal	0.000	Nalagarh	7.99	2.95		10.94	
	220 KV S/C Line from Dehar to Kangoo.	3.177	Bilaspur	11.58			11.58	26.37
	132 KV S/C Trans line from Dehar to Kangoo.	2.992	Bilaspur	14.79			14.79	
	220 KV S/C Line from Thein Dam to Jassure.	25.602	Jassure	35.54	4.85		40.39	
	220 KV LILO of Ckt. No. IInd of Baira Suil Pong Dam Line.	0.240	Jassure	12.86			12.86	66.74
	132 KV S/C Line from PSEB S/Stn. Kangra to HPSEB S/Stn. Kangra.	0.135	Jassure	13.49			13.49	
8	220 KV D/C Line from Kunihar to Panchkulla (Kunihar Barotiwala upto T-339 i/c LILO to Baddi S/Stn.) 26.015 + 1.665.	27.680	Kunihar	9.00			9.00	9.00
9	132 KV S/C Line from Giri to Abdullahpur.	16.220	Nahan	13.77			13.77	43.5
10	220 KV D/C Line from Khudri to Majri.	35.020	Nahan	29.73			29.73	
11	66 KV S/C Line from Pinjorre to Parwanoo.	8.230	Solan	3.55			3.55	3.55
12	132 KV S/C Giri Kulhal Line.	17.400	Chief Engineer, Generation	31.03			31.03	
13	132 KV Bassi Shanan Line.	5.000	Chief Engineer, Generation	8.83			8.83	39.86
14	66 KV S/C Trans. Line from Pong to Sansarpur Terrace.	6.300	Una	11.42			11.42	
15	66 KV Bhakra Una LILO Gwalthai Line.	16.724	Una	2.87			2.87	14.29
16	66 KV Trans. Line from Shanan to Bijni.	35.000	Mandi	25.80	3.53		29.33	29.33
	TOTAL	**203.220**		**236.37**	**13.57**	**0.00**	249.94	

Chief Engineer (ES),
HPSEBL, Hamirpur (HP)

Registered

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED

(A State Govt. Undertaking)

Registered office	Vidyut Bhawan, Kumar House, Shimla-171004 (HP)
Number (CIN)	U40109HP2009 SGC031255
GST No.	HPSEBL 02 AACCH4894EHZB
Telephone Number	0177-2803600, 2801675 (Office), 2658924 (Fax)
Website address	www.hpseb.com
Email	cmd@hpseb.in & directorfa@hpseb.in

No. HPSEBL/CE (ES) AU-5/HPPTCL/2019-20- 940-46 **Dated:-** 29/4/2019

To

The General Manager (Projects),
HPPTCL, Khalini, Shimla (HP).

Sub: - O&M Charges bills for the year 2018-19.

Sir,

Find attachment the O&M charges bills for the year 2018-19 for the lines vested with HPPTCL and are being maintained by the HPSEBL as per annexure attached.

This is for your kind information and further necessary action. The amount may be credited in HPSEBL accounts, please.

D.A./ Annexures.

Chief Engineer (ES),
HPSEBL, Hamirpur (HP).

Copy to:-

1. The P.S. to the Director (Tech.), HPSEBL, Shimla-4 (HP) for kind information of worthy Director (Tech.), please.
2. The Chief Accounts Officer, F&A Wing, HPSEBL, Shimla-4 HP for kind information and necessary action please.
   DA/ As above.
3. The Chief Engineer (SP), HPSEBL, Uttam Bhawan, Dogra Lodge, Shimla-4 (HP) for kind information and necessary action please.
   DA/ As above.
4. The Chief Engineer (Gen.), HPSEBL, Sudernagar, Distt. Mandi (HP) for kind information and necessary action please.
   DA/ As above.
5. The Superintending Engineer (ES), Circle, HPSEBL, Shimla (HP) for kind information and necessary action please.
   DA/ As above.
6. The Superintending Engineer (ES), Circle, HPSEBL, Hamirpur (HP) for kind information and necessary action please.
   DA/ As above.

O/o the Managing Director
Dy. No. 681
Date 4-5-2019
HPPTCL Panjari Tutikandi

Chief Engineer (ES),
HPSEBL, Hamirpur (HP).

O & M Charges for the year 2018-19 of the HPPTCL Transmission Lines maintained by HPSEBL

Sr. No.	Name of Line	Line Length (in KM)	Name of Division	Employee Cost (in Lakh) 2018-19	Material Charges (in Lakh) 2018-19	General Expenses (in Lakh) 2018-19	Total
1	220 KV D/C line on 400 KV Towers from PGCIL Reru to 220/66 KV S/Stn. Uperia Nangal (Nalagarh).	3.500	Nalagarh	4.25	2.24		6.49
2	2 Nos. bays Uperaia-Nangal	0.000	Nalagarh	7.78	2.95		10.73
3	220 KV S/C Line from Dehar to Kangoo.	3.177	Bilaspur	11.54			11.54
4	132 KV S/C Trans line from Dehar to Kangoo.	2.992	Bilaspur	14.93			14.93
5	220 KV S/C Line from Thein Dam to Jassure.	25.602	Jassure	35.46	0.40		35.86
6	220 KV LILO of Ckt. No. lind of Baira Suil Pong Dam Line.	0.240	Jassure	15.77			15.77
7	132 KV S/C Line from PSEB S/Stn. Kangra to HPSEB S/Stn. Kangra.	0.135	Jassure	14.35			14.35
8	220 KV D/C Line from Kunihar to Panchkulla (Kunihar Barotiwala upto T-339 i/c LILO to Baddi S/Stn.) 26.015 + 1.665.	27.680	Kunihar	8.94			8.94
9	132 KV S/C Line from Giri to Abdullahpur.	16.220	Nahan	14.82			14.82
10	220 KV D/C Line from Khudri to Majri.	35.020	Nahan	31.99			31.99
11	66 KV S/C Line from Pinjorre to Parwanoo.	8.230	Solan	3.13			3.13
12	132 KV S/C Giri Kulhal Line.	17.400	Chief Engineer, Generation	35.21			35.21
13	132 KV Bassi Shanan Line.	5.000	Chief Engineer, Generation	8.56			8.56
14	66 KV S/C Trans. Line from Pong to Sansarpur Terrace.	6.300	Una	12.23			12.23
15	66 KV Bhakra Una LILO Gwalthai Line.	16.724	Una	2.05			2.05
16	66 KV Trans. Line from Shanan to Bijni.	35.000	Mandi	37.68			37.68
	TOTAL	203.220		258.69	5.59	0.00	264.28

Accounts Officer,
O/O Chief Engineer (ES),
HPSEBL, Hamirpur (HP)

CP-115

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED
(A State Government Undertaking)

Office: - Chief Engineer (ES), HPSEBL, Hamirpur (HP)
Phone No:- 01972-224531, 221118 Fax: 01972-223435
Email:- chiefengineeres@gmail.com,aocees@gmail.com

No. HPSEBL/CE (ES)/AU-5/HPPTCL/2017-18-2767-73 Dated 08/06/2017

To

The General Manager (Projects),
HPPTCL, Khalini, Shimla-2 (HP).

Sub: - O&M charges bill for the year 2016-17.

Sir,

Find attached the O&M charges bills for the year 2016-17 for the lines vested with HPPTCL and are being maintained by the HPSEBL as per annexure attached.

This is for your kind information and further necessary action. The amount may be credited in HPSEBL accounts, please.

DA/- Annexures.

Yours faithfully,

Chief Engineer (ES),
HPSEBL, Hamirpur (HP).
8/6/17

Copy to:-

1. The P.S. to the Director (Tech.) HPSEB Ltd. Shimla-4 for kind information of worthy Director (Tech.) please
2. The Chief Accounts Officer, F&A Wing, HPSEB Ltd. Shimla for information and necessary action, please. DA/- As above.
3. The Chief Engineer (SP) HPSEB Ltd., Uttam Bhawan, Dogra Lodge, Shimla-4 (HP) for information and necessary action, please. DA/-As above.
4. The Chief Engineer (Gen.) HPSEB Ltd. Sundernagar for information and necessary action please. DA/- As above.
5. The Dy. Chief Engineer/Superintending Engineer, ES Circle, HPSEBL, Totu, Shimla/Hamirpur (HP) for information, please. DA/- As above.

15/6

DGM(C&M)

Pl get a statement prepared considering HPERC order provisions for O&M, normative HPERC charges & any O&M charges on EERC norms and paid during last few years wef 2011-12 onwards etc.

15/6

M.D.	
Dir. (Pl.) / (T)	
Dir.	
G.M. (C)	
G.M. (Proj.)	
A.C.	
Sr. M.	

Chief Engineer (ES),
HPSEBL, Hamirpur (HP)

DGM(C&M)

Regd. Office: HPSEBL, Vidyut Bhawan, Shimla-171004 CIN-U40109HP2009SGC031255
Phone No.0177-2653119,Fax-2653656,Website-www.hpseb.com,Email-cmd@hpseb.in

15/6

20/6/17

To the Managing Director
HPPTCL Panjari Turkondi Shimla-5
Dy. No. 1687
Date 19/06/17

CP-1

REVISED BILL FOR O&M EXPENSES FOR THE LINES TRANSFERRED TO HPPTCL IN RESPECT OF CHIEF ENGINEER (ES), HPSEBL, HAMIRPUR FOR THE YEAR 2016-17. (Amt. in Lacs.)

Sr. No.	Name of line	Line length in KM	Employees Cost.	Material Charges	General Expenses	Total.
1	220 KV D/C line on 400 KV towers from PGCIL Reru to 220/66 KV S/Stn. Uperla Nangal (Nalagarh).	3.500	3.33	2.24	0	5.57
2	220 KV D/C line from Kunihar to Panchkulla (Kunihar Barotiwala up to T-339 i/c LILO to Baddi S/Stn.)26.015 +1.665 +3.418 Kms.	27.680	8.50	0.93	0	9.43
3	66 KV S/C line from Pinjorre to Parwanoo.	8.230	3.32	0.64	0	3.96
4	132 KV S/C line from Giri to Abdullahpur.	16.220	26.78	1.18	0	27.96
5	220 KV D/C line from Khodri to Majri.	70.040	54.48	6.22	0	60.70
6	220 KV S/C line from Thein Dam to Jassure.	25.602	50.09	5.99	0	56.08
7	220 KV LILO of Ckt. No. IInd of Baira Suil Pong Dam line.	0.240	5.53	0.9	0	6.43
8	220 KV S/C line from Dehar to Kangoo.	4.177	25.17	0	0	25.17
	132 KV S/C Trans line from Dehar to Kangoo.	2.992				
9	132 Kv S/C line from PSEB S/Stn.Kangra to HPSEB S/Stn. Kangra.	0.135	8.60	0.65	0	9.25
11	66 KV S/c trans. line from Pong to Sansarpur Terrace.	6.400	13.12	3.48	2.07	18.67
12	66 KV Trans line from Shanan to Bijni.	35.000	21.86	4.59	0	26.45
13	66 KV Trans line from Bhakra to Una with LILO at Golthai.	16.724	1.78	0.4	0	2.18
14	220KV 2Nos. Bays at 220KV s/stn. Uperla Nangal	0.000	7.39	2.95	0	10.34
15	132 KV S/C Giri Kulhal Line.	17.400	24.62	0.43	0.03	25.08
16	132 KV Bassi Shanan line	5.000	29.48			29.48
	Total :-		284.05	30.60	2.10	316.75

Accounts Officer,
O/O Chief Engineer (ES),
HPSEB Ltd., Hamirpur.

8/6/17

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED.
(A State Government Undertaking)

Office: - Chief Engineer (ES), HPSEBL, Hamirpur (HP)
Phone No: 01972-224531, 221118 Fax: 223435
Email: chiefengineeres@gmail.com, aocees@gmail.com

No. HPSEBL/CE (ES)/AU-5/HPPTCL/2016- 8607-14 Dated 27-10-16

To

The General Manager (Projects),
HPPTCL, Khalini, Shimla-2 (HP).

Sub: - Minutes of meeting.

Sir,

Find attached the minutes of meeting held on 20.10.2016 and 21.10.2016 in this office regarding finalization of O&M charges bills for the year 2015-16, 2014-15 & 2015-16 (Generation Wing) for the lines vested with HPPTCL and are being maintained by HPSEBL.

This is for your kind information and further necessary action. The amount may be credited in HPSEBL accounts, please.

DA/- Annexures.

Yours faithfully,

Sr. Accounts Officer,
O/O Chief Engineer (ES),
HPSEBL, Hamirpur (HP).

Copy to:-

1. Sr. P.S. to the Director (Tech.) HPSEB Ltd. Shimla-4 for kind information of worthy Director (Tech.) please.
2. P.S. to the Chief Engineer (ES), HPSEBL Hamirpur for kind information of worthy Chief Engineer (ES), please.
3. The Chief Accounts Officer, F&A Wing, HPSEB Ltd. Shimla for information and necessary action, please. DA/- As above.
4. The Chief Engineer (SP) HPSEB Ltd. Shimla-4 (HP) for information and necessary action, please. DA/-As above.
5. The Chief Engineer (Gen.) HPSEB Ltd. Sundernagar for information and necessary action, please. DA/- As above.
6. The Superintending Engineer ES Circle, HPSEB Ltd., Shimla / Hamirpur for information and necessary action, please. DA/- As above.

M.D.

9/11/16

O/o the Managing Director
Dy. No. 4616
Date 10/11/16
HPPTCL, Khalini Shimla-2

Sr. Accounts Officer,
O/O Chief Engineer (ES),
HPSEBL, Hamirpur (HP).

AGM(P)

Annexure-A

O&M CHARGESG FOR THE YEAR OF 2015-16 OF THE HPPTCL TRANSMISSION LINES MAINTAINED BY HPSEB Ltd.

Sr. No.	Name of line	Line length in KM	Name of Division	Employee Cost (lakh) 2015-16	Material Charges (lakh) 2015-16	General Expenese (lakh) 2015-16	Total.
1	220 KV D/C line on 400 KV towers from PGCIL Reru to 220/66 KV S/Stn. Uperla Nangal (Nalagarh).	3.5	Nalagrah	3.187	0	0	0
2	2 no. bays Uperala- Nangal	Nil	Nalagrah	16.89	0	0	
				20.077	**0**	0	20.077
3	220 KV S/C line from Dehar to Kangoo.	4.177	Bilaspur			0	0
4	132 KV S/C Trans line from Dehar to Kangoo.	2.992	Bilaspur	6.53	1.97	0	0
				6.53	**1.97**		8.5
5	220 KV S/C line from Thein Dam to Jassure.	25.602	Jassure		6.4	0	0
6	220 KV LILO of Ckt. No. lind of Baira Suil Pong Dam line.	0.240	Jassure		1.03	0	0
7	132 Kv S/C line from PSEB S/Stn.Kangra to HPSEB S/Stn. Kangra.	0.135	Jassure	23.65	0.72	0	0
				23.65	**8.15**		31.8
8	220 KV D/C line from Kunihar to Panchkulla (Kunihar Barotiwala up to T-339 i/c LILO to Baddi	27.68	Kunihar	25.21	1.43	0	0
				25.21	**1.43**		26.64
9	132 KV S/C line from Giri to Abdullahpur.	16.220	Nahan		1.19		9.04
10	220 KV D/C line from Khodri to Majri.	70.040	Nahan	78.55.	6.22		
				78.55	**7.41**		85.96
11	66 KV S/C line from Pinjorre to Parwanoo.	8.230	Solan	7.49	0.64	0	0
				7.49	**0.64**	0	8.13
12	132 KV S/C Giri Kulhal Line.	17.400	Engineer (Gen)		0.8	0	0
13	132 KV Bassi Shanan line	5.000	Engineer (Gen)	20.40	0	0	0
				20.4	**0.8**		21.2
14	66 KV S/c trans. line from Pong to Sansarpur Terrace.	6.400	Una		0.94	0	0
15	66 KV Bharkra Una LILO Gwalthai line	16.724	Una	21.060	0.46		
				21.060	**1.4**		22.460
16	66 KV Trans line from Shanan to Bijni.	35	Mandi	31.87	4.86		
				31.87	**4.86**		36.73
	Total :-			234.837	26.660	0.000	261.497

HPPTCL Side

Er. A.K. Khanotia ,DGM(C&M)

21/10/16

HPSEB Ltd. Side

Sh. Anil Kumar Sharma . Sr. AO

Sh. Arvind Kumar, AO

Smt. Meena Kumari , AAO

Sh. Shaym Lal .(D/A)

Sh. Rakesh Kumar Kapil, Supdt(D/A)

Annexure-B

O& M CHARGES FOR THE YEAR OF 2014-15 FOR THE HPPTCL TRANSMISSION LINES MAINTAINED BY HPSEB Ltd. (Gen.Wing)

Sr.No.	Name of Transmission Line	Line Length (inKm)	Name ofDivision	Employee Cost (Lakh) 2014-15	Material Charges (Lakh) 2014-15	General Eapenses (Lakh) 2014-15	Total(Lakh) 2014-15
1	132 S/C Giri Kuhalal Line	17.40	Chief Engineer Generation	13.62	14.60	0.05	30.62
2	132 kv D/C shanan bassi li	5			2.35	0	
	Total			13.62	16.95	0.05	

HPPTCL Side

Er. A.K. Khanotia ,DGM(C&M)

HPSEB Ltd. Side

Sh. Anil Kumar Sharma . Sr. AO

Sh. Arvind Kumar, AO

Smt. Meena Kumari , AAO

Sh. Shaym Lal .(D/A)

Sh. Rakesh Kumar Kapil, Supdt(D/A)

21/10/16

Date month	Nature of Receipt or Issue	Ref. of Receipt or Issue	Material Total	Steel Stringe	P.P	Contractor's or Supplier's Payment	Other Stores & Equipment	Signature of J.E.	Signature of A.E.
6/2011	Sh. Deepak Kumar Cont. vill. Chiya Mamyana, Rec. Issue, Tech. Pl. Rajouri	GPHD-646-P-38-39	—	—	1000	—	—		
-do-	—do— R/No. NIL dt. 23/6/11	646-40-11	—	—	1000	—	—		
7/2011	Sh. Gagan Kumar Cont. vill. Bamnian P.O. Jhanjiyada, Tech. Plinth, R/No. NIL dt. 30/5/11	653-P-6	—	—	1000	—	—		
-do-	—do— dt. 21/7/11	653-P-8	—	—	1000	—	—		
8/11	Sh. Gagan Kumar Cont. vill. Bamnian R/No. NIL dt. 4/8/11	A5B-P-10-11	—	—	1000	—	—		
-do-	Mohd. Iqbal Engg. Works, Kedarpur Amazing R/No. dt. 3/8/11	653-P-11-12	—	—	1000	—	—		
-do-	Sh. Rohit Chandhan vill. Bamnian R/No. dt. 3/8/11	653-P-12-13	—	—	1000	—	—		
-do-	M/s Mohd. Iqbal Engg. Works Kedarpur R/S vide cash R/No. dt. 4/8/11	653-P-13-14	—	—	1000	—	—		
-do-	Sh. Gagan Kumar Cont. vill. Bamnian R/No. dt. 4/8/11	653-P-14-15	—	—	1000	—	—		
-do-	M/s Mohd. Iqbal Engg. Works, Kedarpur R/S vide cash R/No. dt. 4/8/11	653-P-16-17	—	—	1000	—	—		
8/2013	M/s Rama Studio & Photostat Bhiana, vide sta. No. dt. 8/8/13	680-P-74-75	—	—	—	2000	—		
-do-	—do— cm No. 1079 dt. 19/8/13	—do-P-82	—	—	—	1000	—		
8/13	Total receipt ending 8/2013		—	—	—	—	—		
8/13	Issued / consumed / Conveyed / Attached with Item damages / repairs / estimates.		—	—	—	—	—		
8/13	to Heritage Authorities.		—	—	—	—	—		
8/	Balance ending 8/2013		—	—	—	—	—		
12/13	M/s Global Horizon, SCO 110-111, 1st Floor, Sector 34-A Chandigarh	GPHD-669-P-78+80	—	—	—	16343/-	—		
7/2014	Sh. Ramesh Thakur Contr. vill. Rampur Bhaveriyan, P.O. Dhiana, Tech. Pl. Sahib.	GPHD-690 P-62+63	—	—	—	Awaiting	2380091/-		
	(S-Head):- Providing wire crates at					Tender			
	water diversion wall on u/s stream								
	to tower No. (10) of 132 kv. Giri								
	Kulahal line in Bata River near								

Vill. Gunglooo

(CPHD-

169

Advertisement will be made for calling of NIT for the construction work of Tender Dia-10 Nos. will Rampur Bhaguran (Gunglooo) (Rs 16,343 only)

NIR related to Material

For Arrival bill

RE-CPHD/PD/Dist 2014-15-2492-97 dtd-7/7/2014.

specification No. -RE-CPHD-23/2014-15

Abstract

ASSTANT ENGINEER
PTC. SUB-DIVISION
P.S.E.B. (T&D)

A/A & E/S No:- CEG-7/2013-14.

Dated

Finalised under No.

Estimate for providing wire crate Rampur Pantjaran (Gunghoon) damaged T/S No:- SEG-N 33/2013-2014. N.O. Scheme :- Revenue.

Work to protect Tower No. (10) of Giri Nerthal line near village due to heavy rains/floods during July 2013, under SDO Girinagar.

Amt. Rs. 7,23,300/- (Without premium)

A/c Head :- 7.5.10.

Month	Source of Receipt or Issue.	Ref. of receipt or Issue	Material Received		Total	L	P.P	Contractor or Supplier's Payment	T.D.S Amount	Nature of Exp		Sign. of JE/AAE	Sign. of A.E./ AEE/ XEN
			Stock	Stores									
6/2014 or 25/6/14	Sh. Ramnik Thakur Contr. Vill. Dharapur, P.O. Bhanta-kuna, Tela. Paonta Sahib, Distt. Sirmaur (HP)	MBOD. SDO - GGJ-P-344 44	—	—	—	—	—	1,75,450/- — A/R released on 22/7/2015		1st & Final bill	Amt. of excess over the sanctioned estimate due to quoted rates by the Contr. only) There is no deviation in work qty:		AEE

ASSISTANT ENGINEER
CIVIL MTC. SUB-DIVISION
H.P.S.E.B. LTD. GIRINAGAR.

O&M Expenses recoverable from HPPTCL for the F.Y. 2015-16

Sr. No.	Particulars	Amount	Total No. of 220KV Bays	Expenses per bay	O&M Expenses recoverable from HPPTCL
Col. No. 1	Col. No. 2	Col. No. 3	Col. No. 4	Col. No. 5 (Col No. 3 / Col No. 4)	Col. No. 6 (Col No. 5 x 2 No. bays)
1	**Expenses under B.H. 74 for the F.Y. 2015-16**	979890	7	139984	279968
2	**Staff Expenses**	4933990	7	704856	1409712

Details of Staff for 220/66kv Sub-station Nangal Uperla

Sr.No.	Name	Designation	Salary
1	Sh Krishan Dev Sharma	A.E.E	781496
2	Sh Surjeet Singh	J.E	715133
3	Sh Surjeet Kumar	J.E	731665
4	Sh Narata Ram	J.E	605910
5	Sh Vijay Kumar	J.E	659865
6	Sh Om Prakash	T/M	305195
7	Sh. Gopi Ram	Helper	251581
8	Sh Daya Shankar	T/M	292784
9	Sh Suresh Chand	J.E	406606
10	Sh Som Singh	Chowkidar	183755

Toatl Expenses recoverable from HPPTCL — 1689680

Superintendent (Accounts),
ES Division HPSEBL
Nalagarh (H.P.)

Sr. Executive Engineer
Electrical System Divisio
HPSEB Ltd Nalagarh

Reconciliation of Income tax as given in Petition

Reference : E-mail dated Aug 7,2021

(Amt. in Rs. Crores)

Assessment Year	Financial Year	Tax Liability as per Income tax Return/ Provision as per books	Approved Income tax by HPERC	Assessed Demand as per assessment order	Reason of difference
2015-16	2014-15	1.28	1.28	4.42	Income Tax of Rs. 1.28 Cr. paid on declared income of Rs. 3.93 Cr. at the time of filing ITR for AY-2015-16, which was claimed at the time of filing HPERC petition. Thereafter, the Income Tax Department made tax demand of Rs. 4.42 Cr. at the time of assessment by treating Interest income set off against interest expenses incurred during construction period as "Income from Other Sources".
2016-17	2015-16	1.04	0.64	3.14	Provision of Current tax of Rs. 1.04 Cr. was made as per books under Normal Income Tax provisions @ 33.13% on profit of Rs. 3.14 Cr., which was claimed in HPERC petition. As per ITR filing, the Income Tax of Rs. 0.64 Cr.was calculated according to MAT provision @ 20.13% u/s 115JB on deemed income of Rs. 3.14 Cr. and HPERC allowed the amount as per ITR according to MAT provision. Thereafter, the Income Tax Department made tax demand of Rs. 3.14 cr. at the time of assessment by treating Interest income set off against interest expenses incurred during construction period as "Income from Other Sources".

Kamlesh Sharma
Sr. Manager (Accounts)
HPPTCL Tutikandi, Shimla-5

DGM (Finance)
HPPTCL Tutikandi
Shimla-171005

YEARWISE BREAKUP OF O&M EXPENSES BETWEEN OTHER COMMISSIONED

Year	Break-Up of O&MExpenses	220kV Kashang-Bhaba Transmission line (Rs. Lakhs)	33/220 kVPhozal Sub-station alongwith associated Transmission line (Rs. Lakhs)	22/66/220kV Bhoktoo Sub-station (Rs. Lakhs)	33/220kV Karian Sub-station along with associated Transmission line (Rs. lakhs)
FY 2014-15	Employee Expense	-	-	-	-
	A&G Expense	-	-	-	-
	R&M Expense	-	-	-	-
	Total	-	-	-	-
FY 2015-16	Employee Expense	-	-	-	-
	A&G Expense	-	-	-	-
	R&M Expense	-	-	-	-
	Total	-	-	-	-
FY 2016-17	Employee Expense	-	24.35	-	-
	A&G Expense	-	5.39	-	-
	R&M Expense	13.80	29.12	-	-
	Total	**13.80**	**58.86**	-	-
FY 2017-18	Employee Expense	38.87	61.45	9.50	-
	A&G Expense	0.64	8.90	3.90	-
	R&M Expense	54.62	14.78	27.40	-
	Total	**94.13**	**85.13**	**40.08**	-
FY 2018-19	Employee Expense	40.36	33.60	9.79	58.08
	A&G Expense	0.26	10.27	1.10	11.94
	R&M Expense	54.50	50.64	42.00	92.94
	Total	**95.12**	**94.51**	**52.89**	**162.96**

True Copy

DGM (C&M) HPPTCL, Shimla-5

HIMACHAL PRADESH STATE ELECTRICITY BOARD LIMITED
(A State Govt. Undertaking)

HPSEBL/F&A/A&R-SS/R&M Works/2014-15/10475-85 Dated: 9-10-2014

To

The Chief Engineer (Electrical System)
HPSEB Ltd., Hamirpur

Sub: Mutual Agreement with HPSEB Ltd. for O & M Charges & Mechanism for Determination of Losses and Other Issues.

Sir

I am to refer to your office letter No HPSEBL/CE(ES)/AU-5/HPPTCL/2014-7401-05 and even No. 6533-38 and dated 18.10.2014 and 20.09.2014 on the subject cited above. In this context, it is informed that this office has calculated Rs. 4141.21 lakh as depreciation on revised capitalized value of No. 15 Transmission Lines, which had been transferred to HPPTCL under the scheme notified by the Govt. of HP on dated 10.06.2010. The Net Book Value of these assets is Rs. 6122.16 lakh on capital cost of Rs. 10263.37 as per details enclosed "Annexure-A". It is requested to intimate the above Net Book Value of these assets to HPPTCL at your level by making necessary accounting entry in FY 2013-14 accounts.

Further, it has also been decided by the management that:-

(i) the assets should be transferred to HPPTCL at the depreciated value of Rs.6122.16 lakh instead of Rs. 19908.00 lakh as per the transfer scheme notified by State Govt. on 10.06.2010

(ii) Necessary steps should be taken at your end to recover an amount of Rs. 6122.16 lakh from the Govt. of HP and HPPTCL as applicable under the above scheme and the gross value of these assets should be withdrawn from the book of accounts of the Company by passing debit to Head Office through HJT during the FY 2013-14.

(iii) To raise O & M Charges bills to HPPTCL regularly.

(iv) Wheeling charges payable to HPPTCL should be adjusted against the transferable amount and O & M charges of the HPPTCL and the same will be released at the time of final settlement with HPPTCL.

DA: As above.

Yours faithfully,

sd/-
Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004.

Copy along with its enclosures is forwarded to the Managing Director, HPPTCL, Barowalias House, Khalini, Shimla-02 for information please.

DA: As above.

Chief Accounts Officer,
F&A Wing, HPSEB Ltd.,
Shimla-171004.

Dy. No. 3867
Date 30/10/14

True Copy

DGM (C&M) HPPTCL Shimla-5

[illegible] EXPENSES IN RESPECT OF TRANSMISSION LINE REVESTED TO HPPTCL UNDER CHIEF ENGINEER (ES) HPSEBL HAMIRPUR

Amount in Lac

Name of Line	Line Length (in KM)	Date of Commissioning	Capitalized Cost (Rs.in Lac)	Depriciation Due Date	Depriciation upto 31-03-2010	Total Number of years	Depriciation Upto 2009-10 @ 2.5 %	Depriciation from 01/04/2010 to 13/06/2010	Total Depriciation	Net Book Value of Assets as on 13/06/2010 (Land + Addl)
[illegible]	8.23	1950	21.1	01 Apr 1951	31 March 2010	59	18.99	0.00	18.99	2.11
[illegible] Trans. Line from Shanan to Bjn.	35	10/1956	10.5	01 Apr 1957	31 March 2010	41	9.45	0.00	9.45	1.05
[illegible] Shanan Line	5	1970	218.5	01 Apr 1971	31 March 2010	39	136.92	0.00	136.92	21.92
[illegible] S/C Gin-Kumhar Line	17.4	04/1978	170.69	01 Apr 1979	31 March 2010	31	132.28	2.87	133.15	37.54
[illegible] S/C Line from PSEB S/Stn. Kangra to HPSEB S/Stn. Kangra	0.135	02/1975	35.78	01 Apr 1976	31 March 2010	31	28.50	0.19	28.69	8.09
3 132 KV S/C Line from Gin to Aboullapur.	16.22	1982	43.49	01 Apr 1983	31 March 2010	27	29.36	0.22	29.58	13.91
4 220 KV LILO of Ckt No 1 line fc Baira Suil Pong Dam line.	0.24	09/1985	55.97	01 April 1986	31 March 2010	24	39.58	0.33	39.92	26.05
6 220 KV D/C Line from Kumhar to Panchkula (Kumhar Barotiwala up to T-339 i/c LILO to Badd S/Stn.) 26.015+1.665+3.418 Kms.	27.680	05/1989	2520.23	01 April 1990	31 March 2010	20	1260.12	11.77	1272.89	1247.34
9 220 KV S/C Line from Khodri to Majri.	20.04	09/1989	3674.43	01 April 1990	31 March 2010	20	1837.22	18.62	1855.84	1818.59
10 66 KV S/C Trans Line from Pong to Sansarpur Terrace.	6.3	10/1990	55.55	01 April 1991	31 March 2010	19	26.39	0.28	26.67	28.88
11 132 KV Trans line from Dehar to Kangoo.	2.992	12/1998	41.9	01 April 1999	31 March 2010	11	11.52	0.21	11.73	30.17
12 220 KV S/C Line from Dehar to Kangoo.	4.177	05/1999	68.93	01 April 2000	31 March 2010	10	17.23	0.35	17.58	51.35
13 220 KV S/C Line from Thein Dam to Jassure.	25.602	03/2001 ✓	2314.33	01 April 2001	31 March 2010	9	475.72	10.72	486.44	1527.89
14 66 KV trans Line from Bhakra to Una with LILO at Gotha.	16.724	03/2006 ✓	137.38	01 April 2006	31 March 2010	4	12.72	0.64	13.36	113.62
15 220 KV D/C Line on 400 KV towers from PGCIL Reru to 220/66 KV S/Stn. Upena Nangal (Nalagarh)	35	07/2010 ✓	1093.49	01 April 2011	31 March 2010	0	0.00	0.00	0.00	1093.49
Total			10263.37				4096.00	45.21	4141.21	6122.16

Note: The net balance appeared against sr. No 1 to 3 is 10 % salvage value

True Copy

✓ DGM (C&M) HPPTCL, Shimla-9

Accounts Officer (A&R)
F&A Wing, HPSEB Ltd.,
Shimla-04.

GOVERNMENT OF HIMACHAL PRADESH
(DEPARTMENT OF MPP & POWER)

NOTIFICATION

No. MPP-A (3)-1/2001-IV Dated Shimla: 10-06-2010.

In exercise of the power conferred by Section 131(2), 132, 133 and other applicable provisions of the Electricity Act 2003, the Government of Himachal Pradesh (hereinafter the State Government) hereby makes the following Transfer scheme for providing and giving effect to the transfer of functions, undertakings, assets, properties, rights, liabilities, obligations, proceedings and personnel of erstwhile 'Himachal Pradesh State Electricity Board', which stand vested in the Government of Himachal Pradesh under section 131 (1) of the Electricity Act, 2003 vide Notification No. MPP-A(3)-1/2001-IV dated 15.6.2009 read with notification No. MPP-A(3)-1/2001-IV dated 3.10.2009, to the extent and in the manner provided for hereinafter in the corporate entities constituted for the purpose.

1. Short title, extent and commencement:

(1) This Scheme maybe called the 'Himachal Pradesh Power Sector Reforms Transfer Scheme, 2010'.

(2) This Scheme shall extend to the whole of the State of Himachal Pradesh and also to such Assets, Properties, Rights, Liabilities, Obligations, Proceedings and Personnel of the erstwhile Himachal Pradesh State Electricity Board as vested in the Government of Himachal Pradesh vide notification dated 15.6.2009 under section 131(1) of Electricity Act, 2003.

(3) This Scheme shall come into force on the date of its publication in the official gazette.

2. Definitions:

(1) In this scheme, unless there is anything repugnant in the subject or context

(a) "Act" means the Electricity Act, 2003 (Act No.36 of 2003)

(b) "Assets" means the Power system assets of any description whatsoever belonging to the erstwhile Board including dams, dykes, reservoirs, tunnels, intake and outlet structures of water conductor systems, generating stations with associated plants, machineries, equipments, transmission and distribution systems, lands, buildings, offices, stores, furniture, fixtures, vehicles, residential quarters and guest houses and amenities and installations pertaining thereto and other movable and immovable assets, cash in hand, cash at bank, investments, equity, book debts, corporeal or incorporeal, tangible and intangible assets, benefits, licences, consents, authorities, registrations, liberties, patents, trademarks and powers of every kind, nature and description whatsoever, rights, privileges, easements, advantages, benefits and approvals, contracts, deeds, schemes, bonds, agreements and other instruments and interest of whatever nature and wherever situated including the contingent assets, which vested in the State Government

as per notification dated 15.6.2009 under section 131(1) of the Electricity Act, 2003 and the assets as created in the name of 'HPSEB' in the intervening period of 15.6.2009 and the effective date as mentioned above.

(c) "Board" or HPSEB means the 'Himachal Pradesh State Electricity Board' constituted under Section 5 of the Electricity (Supply) Act, 1948 (Central Act No. 54 of 1948) as it existed before 15.6.2009;

(d) "Effective date of re-vesting" means date on which the present Transfer Scheme becomes effective in terms of sub-clause (3) of clause (1) above;

(e) "Liabilities" include all liabilities, debts, duties, obligations and other outgoings including statutory liabilities and Government levies of whatever nature including the contingent liabilities of the Board which may arise in regard to dealings before the effective date of re-vesting;

(f) "Personnel" means existing and retired workmen, employees, staff and officers of the Board by whatever name called including those on deputation or on secondment in other organizations or institutions, but shall exclude persons on deputation from other organizations to the Board;

(g) "Proceedings" include all proceedings of whatever nature including suits, appeals, complaints, petitions, applications, conciliatory or arbitration, whether civil or criminal, or otherwise in which "Board" is one of the parties;

(h) "Himachal Pradesh State Electricity Board Limited" or "HPSEB Ltd." means "Himachal Pradesh State Electricity Board Limited" incorporated under the Companies Act, 1956;

(i) "Scheme" means 'Himachal Pradesh Power Sector Reforms Transfer Scheme, 2010'

(j) "State" means the State of Himachal Pradesh;

(k) "State Government" means the Government of Himachal Pradesh;

(l) "Himachal Pradesh Power Corporation Ltd." or "HPPCL" means "Himachal Pradesh Power Corporation Ltd." incorporated under the Companies Act, 1956.

(m) "Himachal Pradesh Transmission Corporation (Private) Ltd." or "HPPTCL" means "Himachal Pradesh Transmission Corporation (Private) Ltd." incorporated under the Companies Act, 1956.

(n) "Transferee" means "HPSEB Ltd." or "HPPTCL", as the case may be;

(o) "Undertaking(s)" means the functions, properties, interest, rights and liabilities of the Board as specified in the Scheme.

(2) Words and expressions used and defined in the Electricity Act, 2003 or the Rules framed there under but not defined in this scheme shall have the same meaning as assigned in the Act or Rules.

3. Re-Vesting of Assets and Liabilities etc. from the State Government in to the corporate bodies:
The assets and liabilities of the Board as already vested in the State Government as per Notification No. MPP-A(3)-1/2001-IV dated 15.6.2009 read with notification No. MPP-A(3)-1/2001-IV dated 3.10.2009 issued under section 131(1) etc. of the Act, shall be re-vested in the corporate bodies as under:-

(1) On and from the effective date of re-vesting all assets, properties, interest in properties, rights and liabilities of the Board including all obligations and contingencies vested in the State Government as stated above shall stand re-vested in 'Himachal Pradesh State Electricity Board Ltd' except those re-vested in "Himachal Pradesh Transmission Corporation (Private) Ltd." as described below:-

(i) On and from the effective date of re-vesting all assets, properties, interest in properties, rights and liabilities of the Board including all obligations and contingencies vested in the State Government as stated above relating to transmission lines (not being essential part of distribution system or the dedicated lines from existing or future power houses of 'HPSEB Ltd.') as detailed in Schedule-A shall stand vested/transferred to 'HPPTCL'.

(ii) On and from the effective date of re-vesting all assets, properties, interest in properties, rights and liabilities of the Board including all obligations and contingencies already transferred to 'HPPCL' would remain vested in 'HPPCL'.

(2) The assets of the Board as on 31.3.2008 have been described in Schedule attached with Notification No. MPP-A(3)-1/2001-IV dated 15.6.2009 read with notification No. MPP-A(3)-1/2001-IV dated 3.10.2009. The government may re-valuate the assets of the Board up to the effective date of re-vesting.

(3) The re-vesting of the undertakings in the names of the transferees in terms of this scheme shall take effect immediately on the effective date of re-vesting irrespective of the fact that the value of such undertakings re-vested in 'HPSEB Ltd.' and 'HPPTCL' shall be notified by the State Government within a period of 12 months from the effective date of re-vesting or 6 months of the audited accounts of the erstwhile Board are available after the date of effective date of re-vesting. Till the

time proper valuation or re-valuation is done by the Government, the book value shall be taken as the base value of the assets.

(4) Nothing in sub-clause (1) above shall apply to rights, responsibilities, liabilities and obligations in respect of the personnel and matters relating thereto including statutory dues such as salary, wages, gratuity, pension, provident fund, compensation and retirement benefits and these shall be dealt with in the manner provided under clause 5 of this Scheme.

4. Transfer of functions and undertakings:

(1) With effect from date of re-vesting, the 'HPSEB Ltd.' shall undertake the functions of generation, distribution and trading of electricity along with all undertakings including residuary and miscellaneous assets, rights, interests and obligations which have not been specifically transferred to 'HPPTCL', under the scheme or retained by the government.

(2) With effect from the date of re-vesting, the function of evacuation of power by intra-state or inter-state transmission lines shall be done by 'HPPTCL' subject to permissible transmission system remaining part of distribution network of the 'HPSEB Ltd'.

(3) The 'HPSEB Ltd.' while acting as distribution licensee, shall be entitled to lay and operate such electric line, sub-station and electrical plant that is primarily maintained for the purpose of distributing electricity in the area of supply of 'HPSEB Ltd.', notwithstanding that such line, sub-station or electrical plant are high pressure cables or overhead lines or associated with such high pressure cables or overhead lines; or used incidentally for the purpose of transmitting electricity for others, in accordance with Electricity Act,2003 or the Rules framed there under.

(4) The 'HPSEB Ltd.' shall operate and maintain existing generating stations and shall establish, operate and maintain generating stations, tie-lines, sub-stations and dedicated transmission lines connected there with as per the provisions of the Act and the Rules framed there under.

(5) The 'HPSEB Ltd.' shall be entitled to trade in electricity as permissible under the Act.

(6) The statutory functions of 'State Load Dispatch Centre' under the Act shall be undertaken by an entity under the Directorate of Energy, Government of Himachal Pradesh. To undertake the economic dispatch of electricity from the generating stations to various load centers, including the on-line real time monitoring and control of supply of electricity in the area of supply, 'HPSEB Ltd.' shall run its 'Area Load Dispatch Centre'. The present 'State Load Dispatch Centre' shall also include the 'HPSEB

Area Load Dispatch Centre', each with their independent functions. An appropriate division of assets shall take place within a period of 12 months from the effective date of re-vesting or 6 months of the audited accounts of the erstwhile Board becoming available after the effective date of revesting.

(7) The statutory function of 'State Transmission Utility (STU)' shall be performed by the HPPTCL.

(8) On such transfer and re-vesting of the Assets and Liabilities including all rights, interests, obligations and contingencies, the relevant Transferee shall be responsible for all its functions, including contracts, rights, deeds, schemes, bonds, agreements and other instruments of whatever nature pertaining to the undertaking(s) transferred to it, to which the Board/ State was initially a party, subsisting or having effect on the effective date of re-vesting, in the same manner as the Board/State was liable immediately before the effective date of re-vesting, and the same shall be in full force and effect against or in favour of the Transferee and may be enforced as fully and effectively as if the Transferee had been a party thereto instead of the Board/State. However, the contribution towards pension and other terminal benefits of relevant personnel shall be paid to "HPSEB Ltd." by the respective entities i.e. HPPTCL or HPPCL.

(9) With effect from the date of re-vesting, the 'HPPCL' will continue to work as a generation company as permissible under law, owning the assets already transferred to it by the Board or owned by it, till the date of re-vesting. Some assets have been transferred to 'HPPCL' by the State Government, after the assets and properties of the Board were vested in the State Government vide notification dated 15.6.2009 and before the framing of the present transfer scheme. Such assets shall also remain vested in 'HPPCL' and such transfer shall stand regularized.

(10) As consideration for the re-vesting of the assets and liabilities, including all rights, obligations and contingencies to the Transferees as mentioned in sub-clause (1) and (2) above, shares of appropriate amount shall be issued to the State Government.

5. Transfer of Personnel:

Section 133 of EA, 2003

(1) The transfer of personnel in terms of this Scheme shall be subject to the terms and conditions contained in section 133 of the Act.

(2) Subject to sub-clause (1), all the personnel of the Board as on the effective date of re-vesting shall stand transferred to 'HPSEB Ltd.' and as required further deployment in HPPTCL or HPPCL as the case may be.

(3) The personnel of HPSEB Ltd. deployed in HPPCL shall have their work experience in a particular category counted from the date of appointment for purposes of seniority vis-à-vis directly recruited employees of HPPCL. All posts in HPPCL of categories existing in HPSEB Ltd. will be filled by deployment from HPSEB Ltd. and only in case of non availability of requisite personnel in HPSEB Ltd., HPPCL shall carry out direct recruitment. Further, issues relating to equivalence of employees of erstwhile Board working at present or to be deployed in future in HPPCL shall be reviewed from time to time.

(4) After the effective date of re-vestment, HPSEB Ltd. shall be the cadre controlling authority with respect to all the employees of HPSEB Ltd. and all such employees of HPSEB Ltd. who are deployed/to be deployed in HPPCL and HPPTCL. After the effective date of re-vestment, all the future requirements of HPPTCL shall be fulfilled from amongst the cadres of HPSEB Ltd. and all need based fresh recruitments shall be undertaken by HPPTCL in the name of HPSEB Ltd. All such recruitments shall be integral part of cadre strength of HPSEB Ltd. This methodology shall be reviewed after one year considering its efficacy and efficiency. The contribution towards pension and terminal benefits shall be paid to HPSEB Ltd. by the respective entities.

(5) From the effective date all transferred employees shall be employees of 'HPSEB Ltd.' and their rank, scale or pay and inter-se-seniority as existing in the Board on the effective date of Transfer shall be maintained and the retirement benefits and other facilities shall in no way be reduced or made inferior to that immediately before the effective date of re-vesting.

(6) Notwithstanding the transfer of personnel to 'HPSEB Ltd.', as per this Scheme, the personnel shall discharge the duties and functions as may be assigned to them from time to time by the 'HPSEB Ltd.', or by 'HPPCL' or 'HPPTCL' which are deployed with these entities, as the case may be and such entities shall have the power to exercise all administrative and disciplinary control over such personnel.

(7) The transfer of personnel shall be further subject to the following conditions; namely that:

(a) the terms and conditions of the services, regulations and policies applicable to personnel on the effective date of re-vesting shall not in any way be less favorable than those applicable to them immediately before the said effective date of re-vesting. Accordingly, the salary, allowances and other pecuniary benefits including terminal benefits applicable on the effective date of re-vesting shall be protected and shall not be adversely changed;

(b) all such personnel shall have continuity of service in all respects;

(c) the personnel transferred to the Transferee, shall be deemed to have entered into an agreement with the Transferee to repay loans, advances and other sums due and perform obligations undertaken by them to the Board which remain outstanding as on the date of the transfer in the same manner and on the same terms and conditions as existed prior to the re-vesting;

(d) all benefits of service accrued before the said effective date of re-vesting shall be fully recognized and taken into account for all purposes including the payment of terminal benefits;

(e) any orders that may be passed by the Courts in the proceedings pending on the said effective date of re-vesting in regard to seniority or other matters concerning the service conditions of the Personnel;

(f) subject to this Scheme, the personnel shall cease to be in the service of the Board and shall not assert or claim any benefit of service under the State Government or the Board.

(8) Subject to the Act and this Scheme, 'HPSEB Ltd.' shall be entitled to modify or frame new regulations governing the conditions of personnel transferred to 'HPSEB Ltd.' under this Scheme and till such time the existing service rules/regulations of the Board shall apply mutatis-mutandis.

(9) In respect of all statutory and other schemes and employment related matters including the provident fund, gratuity fund, pension, leave encashment and any other superannuation fund or any other special fund created or existing for the benefit of the personnel, the 'HPSEB Ltd.' shall stand substituted for the Board for all purposes and all the rights, powers and obligations of the Board in relation to any and all such matters shall become those of the 'HPSEB Ltd.' and the services of the personnel shall be treated as having been continuous for the purpose of the application of this sub-rule.

(10) The HPSEB Ltd. shall make appropriate arrangement in regard to the funding for the provision of pension and other personnel related funds of the personnel of the erstwhile Board, including for the due payment of the amounts to personnel who retire till the date of re-vesting and thereafter. The transferees jointly and severely shall make appropriate arrangements to ensure to make such payments to the personnel. In the event of any failure to

fulfill above commitments, these obligations shall be discharged by the Government.

(11) The HPSEB Ltd. shall make appropriate arrangements in regard to the funding and the payment of the pension and other benefits, including terminal benefits, which are not yet disbursed to the existing pensioners of the erstwhile Board as on the date of re-vesting. The state government has also assumed the responsibility of making appropriate arrangement for the funding of Terminal Benefits.

(12) All proceedings including disciplinary proceedings pending against the personnel prior to the effective date of re-vesting from the Board or which may relate to misconduct , lapses or acts of commission or omission committed before the date of re-vesting, shall not abate and will be continued with the 'HPSEB Ltd.' consistent with the applicable service Rules.

6. Rights and obligations of third parties restricted -.
Upon the re-vesting being effected in accordance with the Act and the relevant undertakings being vested in the Transferees as per the provisions of this Scheme the rights and obligations of all persons shall be restricted to the Transferee (s) to whom they are assigned to and notwithstanding anything contained in any deed, documents, instruments, agreements or arrangements which such person has with the Board, the person shall not claim any right or interest against the State Government or any other Transferee(s).

7. Pending proceedings –
All proceedings of whatever nature by or against the Board pending on the effective date of re-vesting of the undertakings to the Transferees shall not abate or discontinue or otherwise in anyway be affected prejudicially by reason of the transfers provided in this Scheme, and such proceedings may be continued and prosecuted by or against the Transferee(s) to whom the assets and liabilities including all rights, obligations and contingencies relating to such proceedings are assigned in accordance with this Scheme. Such proceedings may be continued in the same manner and to the same extent as it would or might have been continued and prosecuted by or against the Board if the transfers specified in this scheme had not been made.

8. License and Tariff

(1) As per Section 14 of the Act read with Section 131 the Transferee shall be a deemed Licensee for the activities and functions of the erstwhile Board transferred to it.

(2) The tariff, terms and conditions for the sale and supply of electricity shall be continued as such from the date of vesting and until such time as orders are modifying the same issued by the Himachal Pradesh State Electricity Regulatory Commission.

9. Decision of State Government final

(1) The Government shall have power to amend, vary, modify, add, delete or otherwise change terms and conditions of the transfers, within the period as specified in clauses 3(2) and 3(3), as the state government may consider appropriate.

(2) If any doubt, dispute, difference or issue shall arise in regard to the transfers under this Scheme subject to the provisions of the Act, the decision of State Government thereon shall be final and binding on all parties.

(3) The State Government may, by order, publish in the Official Gazette, and make such provisions, not inconsistent with the provisions of the Act, as may appear to be necessary for removing the difficulties arising in implementing the transfers under this Scheme.

By Order

(Deepak Sanan)

Date: Shimla

Principal Secretary (Power) to the Govt. of Himachal Pradesh

Endst. No No. MPP-A(3)-1/2001-IV Dated: Shimla 10-06-2010.

A copy is forwarded to the following for information and necessary action:

1) The Secretary, Ministry of Power, Government of India, Shram Shakti Bhawan, Rafi Marg, New Delhi- 110001.
2) The Secretary, HE the Governor, Himachal Pradesh, Shimla- 2.
3) The Chief Secretary to the Government of Himachal Pradesh, Shimla-2.
4) The Principal Secretary to the Chief Minister, Himachal Pradesh, Shimla-2.
5) The Controller, Printing & Stationary, HP, Shimla with the request to publish this notification immediately in the official gazette.
6) All the Administrative Secretaries to the Government of Himachal Pradesh, Shimla-2.
7) The Accountant General, Himachal Pradesh, Shimla- 171003.
8) The Chairman, HPERC, Keonthal Complex, Khalini, Shimla-2.
9) The Managing Director, HPSEB Ltd./ HPPCL/ HPPTCL, Shimla.
10) The Director, Energy, Thakur Vatika, Khalini, Shimla- 2.
11) The Secretary, HPSEB, Vidyut Bhawan, Shimla-4.
12) The Chief Electrical Inspector, Block No.-29, Kasumpti, Shimla-9.
13) The Special Secretary, GAD, to the Govt. of HP, Shimla-2 w.r.t. item No. 10 dated 09-06-2010.
14) Guard file. (20 copies)

(S.C. Pal)
Joint Secretary (Power) to the Government of Himachal Pradesh