

**HIMACHAL PRADESH ELECTRICITY REGULATORY COMMISSION, SHIMLA
Vidyut Aayog Bhawan, Block-37, SDA Complex, Kasumpti, Shimla-171009.**

NOTIFICATION

No. HPERC- SLDC/479.

Dated: 30th August, 2024

In exercise of the powers conferred by clause (g) of sub-section (2) of section 181 read with sub section (3) of section 32 of the Electricity Act, 2003 (36 of 2003) and section 21 of the General Clauses Act 1897 (10 of 1897) and all other powers enabling it in this behalf, after previous publication, the Himachal Pradesh Electricity Regulatory Commission makes following Regulations further to amend the Himachal Pradesh Electricity Regulatory Commission (Levy and Collection of Fees and Charges by State Load Despatch Centre) Regulations, 2011, namely :-

REGULATIONS

1. Short title and commencement. (1) These Regulations may be called the Himachal Pradesh Electricity Regulatory Commission (Levy and Collection of Fees and Charges by State Load Despatch Centre) (Third Amendment) Regulations, 2024.

(2) These Regulations shall come into force from the date of their publication in the Rajpatra, Himachal Pradesh.

2. Amendment of Regulation 20. In Regulation 20 of the Himachal Pradesh Electricity Regulatory Commission (Levy and Collection of Fees and Charges by State Load Despatch Centre) Regulations, 2011 (hereinafter referred to as the “said Regulations”), in sub-regulation (1) for the figures and signs “15.5%”, the figures and signs “14.5%” shall be substituted; and for the existing Illustration appearing under sub-regulation 3, the following Illustration shall be substituted, namely:-

“Illustration:-

- (i) In case of the power system operation company paying Minimum Alternate Tax (MAT)@ 17.16% including surcharge and cess:
Rate of return on equity = $14.50 / (1 - 0.1716) = 17.504\%$.
- (ii) In case of the power system operation company paying normal corporate tax @ 27.82% including surcharge and cess;

Rate of return on equity = $14.50/(1 - 0.2782) = 20.089\%$.”.

- 3. Amendment of Regulation 27.** In Regulation 27 of the said Regulations -
- (i) in sub-regulation (2) for the word and figure “Rs. 1 Lakh”, the word and figure “Rs. 3 Lakhs” shall be substituted; and
- (ii) existing sub-regulation (3) shall be omitted.

- 4. Amendment of Appendix-II.** In Appendix II of the said Regulations, for the existing “Depreciation Schedule”, the following “Depreciation Schedule” shall be substituted, namely:-

“DEPRECIATION SCHEDULE

S. No	Asset Particulars	Depreciation Rate -Existing	Depreciation Rate -Proposed
A	Land owned under full ownership	0.00%	0.00%
B	Land under lease		
(a)	For investment in land	3.34%	3.34%
(b)	For cost of clearing site	3.34%	3.34%
C	Other Assets		
(a)	Building & civil engineering works		
(i)	Offices and residential	1.63%	3.34%
(ii)	Containing plant and equipments	3.34%	3.34%
(iii)	Temporary erection such as wooden structures	3.34%	100.00%
(iv)	Roads other than kutcha roads	100.00%	3.34%
(v)	Others	1.63%	3.34%
(b)	Transformers, kiosk sub-station equipment & other fixed apparatus (including plant foundations)		
(i)	Transformers (including foundations) having a rating of 100 kilo volt amperes and over	5.28%	5.28%
(ii)	Others	5.28%	5.28%
(c)	Switchgear, including cable connections	5.28%	5.28%
(d)	Lightning arrestors:		
(i)	Station type	5.28%	5.28%
(ii)	Pole type	5.28%	5.28%
(iii)	Synchronous condenser	5.28%	5.28%
(e)	Batteries	5.28%	15.00%
(i)	Underground cable including joint boxes and disconnected boxes	5.28%	5.28%
(ii)	Cable duct system	3.34%	3.34%
(f)	Overhead lines including cable support		
(i)	Lines on fabricated steel operating at terminals voltages higher than	3.34%	3.34%

S. No	Asset Particulars	Depreciation Rate -Existing	Depreciation Rate -Proposed
	66 kV		
(ii)	Lines on steel supports operating at terminal voltages higher than 13.2 kV but not exceeding 66 kV	5.28%	5.28%
(iii)	Lines on steel or reinforced concrete supports	5.28%	5.28%
(iv)	Lines on treated wood supports	5.28%	5.28%
(g)	Meters	5.28%	5.28%
(h)	Self propelled vehicles	9.50%	9.50%
(i)	Air conditioning plants:		
(i)	Static	5.28%	5.28%
(ii)	Portable	9.50%	9.50%
(j)	Office Furniture and Fixtures		
(i)	Office furniture and furnishings	6.33%	6.33%
(ii)	Office equipments	6.33%	6.33%
(iii)	Internal wirings including fittings and apparatus	6.33%	6.33%
(iv)	Street Light fittings	5.28%	5.28%
(k)	Apparatus let on hire:		
(i)	Other than motors	9.50%	9.50%
(ii)	Motors	6.33%	6.33%
(l)	Communication equipment		
(i)	Radio and higher frequency carrier systems	6.33%	6.33%
(ii)	Telephone lines and telephones	6.33%	6.33%
(m)	IT Equipments	15.00%	15.00%
(n)	Softwares	30.00%	15.00%

S. No	Asset Particulars	Depreciation Rate -Existing	Depreciation Rate -Proposed
(o)	Any other assets not covered above	5.28%	5.28%

”

By Order of the Commission

Sd/-
Secretary


UNCOMPLYCATE
Simplifying Compliance