

## BEFORE THE PUNJAB STATE ELECTRICITY REGULATORY COMMISSION

## CHANDIGARH

REVIEW PETITION NO. OF 2017

in Petition No 90 of 2016

## IN THE MATTER OF:

PETITION UNDER SECTION 94 OF THE ELECTRICITY ACT, 2003 SEEKING REVIEW OF THE TARIFF ORDER DATED 23.10.2017 PASSED BY THE HON'BLE COMMISSION.

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**BEFORE THE PUNJAB STATE ELECTRICITY REGULATORY  
COMMISSION, CHANDIGARH**

**REVIEW PETITION NO. 05 OF 2017  
IN PETITION NO. 90 OF 2016**

**IN THE MATTER OF:**


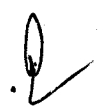
Punjab State Power Corporation Limited  
The Mall, Patiala

...Petitioner

**REVIEW PETITION UNDER SECTION 94 OF THE ELECTRICITY ACT,  
2003**

**MOST RESPECTFULLY SHOWETH:**

1. The present petition has been filed seeking review of the tariff order dated 23.10.2017 passed by the Hon'ble Commission, whereby the Hon'ble Commission has approved the Annual Revenue Requirements of the Petitioner, PSPCL and determined the retail supply tariff for the year 2017-18. The Hon'ble Commission has also under-taken the truing up for the years FY 2014-15, FY 2015-16 and review for FY 2016-17.
2. It is respectfully submitted that there are errors apparent on the face of the record in the order passed by the Hon'ble Commission on account of which the petitioner has been gravely prejudiced. There is an under-recovery of the legitimate costs and expenses of the petitioner. In the circumstances mentioned above, the petitioner is filing the present review petition on the following issues as decided by the Hon'ble Commission in the Tariff Order dated 23.10.2017:

**I. INTEREST AND FINANCE CHARGES (issue of Diversion of WCLs into Long Term Loans)**

PSPCL hereby submits that as per PSERC (Terms and Conditions for Determination of Tariff) Regulations, 2005, say "PSERC tariff regulation 2005"

**....24: DEBT-EQUITY RATIO**

1. *For the purpose of determination of tariff, debt-equity ratio in case of a new project commencing after the date of notification of these Regulations shall be 70:30. Where equity employed is more than 30%, the amount of equity for the purpose of tariff shall be limited to 30% and the balance amount shall be considered as loan. Where actual equity employed is less than 30%, the actual debt and equity shall be considered for determination of tariff.*

And further, PSERC (Terms and Conditions for Determination of Generation, Transmission, Wheeling and Retail Supply Tariff) Regulations, 2014, say "MYT regulation 2014"

*19.2. New Projects - For capital expenditure projects declared under commercial operation on or after the effective date:*

.....

*c. In case, the actual equity employed is less than 30%, the actual debt-equity ratio shall be considered;*

PSPCL hereby submits that under the actual scenarios there is no equity contribution being provided by Govt. of Punjab in the Capital Expenditures for the new projects henceforth, the entire capital investment plan is being done on 100% debt financing.

Same has been recognised by the Hon'ble Commission in the previous as well as tariff/MYT order for the FY 2017-18 as under.

*....5.15.4 The Commission vide letter no. PSERC/Tariff/198/4453 dated 16.08.2016, required PSPCL to explain the source of funding its capital expenditure for the Control Period. The utility in its reply vide Memo No1031/CC/DTR.245/Deficiency dated 30.09.2016, submitted that entire*

*capital expenditure shall be funded from Debt. Accordingly, the Commission approves long term loans for funding the capital expenditure.*

Under the above circumstance following key sources are being used to carry out the funding requirements of PSPCL for fixed assets creations.

- Consumer Contribution
- Depreciation
- Net addition in term loans/GPF
- Diversion from working capital

However, while allowing Interest and Finance Cost on long term loans Hon'ble Commission is not considering the entire loans raised for net addition in fixed assets during the years and accordingly the interest being allowed over the years is much less than the interest cost being incurred by PSPCL.

However, PSERC tariff regulation 2005 recognised the concept of Advance Against Depreciation in case of inadequacy of cash for repayment of debt as under;

*.....The generating company and the licensees shall make all efforts for aligning the tenure of long term debt with permissible rate of depreciation to reduce front loading of tariffs. In case of inadequacy of cash for repayment of debt, only in extreme cases, the Commission may allow Advance against Depreciation (AAD) in addition to the allowable Depreciation*

And Further, PSERC MYT regulation 2014,

*24.5. The interest on excess equity treated as loan shall be serviced at the weighted average interest rate of actual loan taken from the lenders.*

PSPCL respectfully submits that the interest is being allowed by Hon'ble Commission only on the net addition in long term loan raised instead of entire loan used for addition of fixed assets in absence of any deployment of equity. Hereby, it is to be noted that PSPCL is submitting the details of loans in the formats prescribed by



Hon'ble Commission which does not allows to recognize entire loan used for addition of fixed assets.

PSPCL has worked out loan of Rs. 2,846.33 Cr.; used for the capital expenditure from FY 2010-11 to FY 2016-17 which have not been considered while allowing the interest on long term loan for addition of fixed assets.

Details of loans (Diversion from working capital) not considered are detailed as below:-

<b>Capex Funding</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>Total (Cr.)</b>
Capital Expenditure during the year {A=(B+C+D+E)}	1,866.16	1,760.98	1,306.79	2,076.10	2,252.93	1,802.49	2,024.42	13,089.87
Consumer Contribution (B)	164.02	249.05	366.43	321.60	324.82	204.18	968.20	2598.30
Depreciation (C)	661.28	661.3	648.69	868.61	931.41	1046.8	1143.64	5961.73
Net addition in term loans/GPF (D)	1238.43	-146.27	-17.68	-106	482.15	252.83	-19.95	1683.51
<b>Diversion from working capital (E)</b>	<b>-197.57</b>	<b>996.90</b>	<b>309.35</b>	<b>991.89</b>	<b>514.55</b>	<b>298.68</b>	<b>-67.47</b>	<b>2,846.33</b>

Detailed working of above table has been provided under "Annexure: 1" of this petition.

Hereby; it is submitted that Rs. 2,846.33Cr.; is accumulated diversion of working capital loans for funding the capital expenditure on year to year basis due to nil equity by Govt. of Punjab in the Capital Expenditures for the new projects.

Accordingly PSPCL prays to Hon'ble Commission that the interest on diverted working capital loans is required to be allowed along with carrying cost in addition to the interest allowed by the Hon'ble Commission on net long term loan raised by PSPCL during the FY 2010-11 to FY 2016-17; considering the same as advance against depreciation as legitimate under regulations.

The revised statement including the working capital loan diverted for funding of capital expenditure which needs to be consider for

allowing interest on loans raised for addition in fixed assets has been provided under "Annexure: 2" of this petition.

Therefore, Hon'ble Commission is prayed to considerer addition in Long Term Loans as detailed above and allow interest on entire loan utilized for funding of fixed assets.

## II. GENERATION INCENTIVE

The Hon'ble Commission in the Tariff order 2017-18 under para 2.10.6 has also calculated the generation incentive of the PSPCL Thermal Plants based on Normative PAF (i.e 85% as per CERC Norms) for 2010-11 and 2011-12 as per CERC Norms in compliance to the judgment dt 11.09.2014 in Appeal No 174/2012 and judgment dated 7.4.2016 in Appeal No 233/2015 of Hon'ble APTEL. The PAF erroneously considered by the Commission in this regard for GNDTP for FY 2010-11 and 2011-12 is 58.58% and 59.93% respectively. As, this PAF was less than the Normative PAF of 85% as per CERC Norms, therefore, the Hon'ble Commission has calculated the disincentive of Rs 81.99 Crore and Rs 86.05 Crore for the GNDTP Plant of the Appellant. These figures of PAF of 58.58% and 59.93% have been considered by the Hon'ble Commission as submitted by the Petitioner in the ARR for True up of 2010-11 and 2011-12. However, during the True Up Petitions, it was also submitted that the #3 of the GNDTP Plant was under R & M (Renovation and Modernization) from 14.01.2010 to 06.12.2012 (COD on 7.12.12) and # 4 of GNDTP was under R & M (Renovation and Modernization) from 05.11.2011 to 26.09.2014 (COD on 27.09.2014).



However, considering the fact that the R & M (Renovation and Modernization) period of the Plant should not be included while determining the availability of the plant, hence, to clarify the position the Petitioner vide its letter dated 18.08.2017 (ANNEXURE- 3 ) had intimated to the Hon'ble Commission about the revised effective PAF of the GNDTP Plant for FY 2010-11 and 2011-12 which was worked out by excluding the R & M period of the plant. The revised PAF for the GNDTP plant after excluding the R & M of the plant was 78.11% and 92.29% respectively for 2010-11 and 2011-12. The Hon'ble Commission vide its letter dated (ANNEXURE- 4) had directed to validate the information as submitted by the Petitioner from the SLDC. Accordingly, the figures were validated from CE/SLDC and the same were submitted to the Hon'ble Commission vide its letter dated 06.10.2017 (ANNEXURE- 5) by the Petitioner.

Hence, as per the revised PAF of 78.11% and 92.29% of GNDTP, the disincentive for the year 2010-11 comes out to be Rs 21.38 Crore (against disincentive of Rs 81.99 Crore calculated by the Hon'ble Commission at 58.58% PAF) and the incentive for the year 2011-12 comes out to be 25.02 Crore (against disincentive of Rs 86.05 crore calculated by the Hon'ble Commission at 59.93% PAF) for GNDTP Plant.

It is further submitted that the R&M period of the plant may not be included while calculating the incentive/disincentive on Normative Plant Availability (as per CERC Norms) as the Plant cannot be made available during these essential R & M schedules. This fact has also been considered by the Hon'ble Commission while determining the



incentive during the true up of the FY 2012-13 and 2013-14 in the Tariff Order 2016-17. The year wise break up of incentive/disincentive allowed by the Hon'ble Commission from 2010-11 onwards along with the status of the inclusion of R & M period is tabulated as under:

S.No	True Up of the year	Tariff Order	% age PAF	Incentive (+) /Disincentive (-) (Rs Crores)	Whether R & M included in PAF or not
1	2010-11	2017-18	58.58	-81.99	R & M included
2	2011-12	2017-18	59.93	- 86.05	R & M included
3	2012-13	2016-17	87.37	8.66	R & M not included
4	2013-14	2016-17	84.64	-1.30	R & M not included

From the above table, it is quite clear that the Hon'ble Commission while allowing incentive/disincentive for the years 2012-13 and 2013-14 has also considered the fact that the R & M period should not be included in the effective PAF and hence considered the effective plant availability of the GNDTP Plant after excluding the R & M period of the Plant. However, while allowing the generation incentive/disincentive for GNDTP Plant for the year 2010-11 and 2011-12, the Hon'ble Commission has erroneously considered the



Plant Availability Factor of 58.58% and 59.93% (i.e inclusive of the R & M period of the Plant).

Hence, as per the submissions made above, it is prayed that the request of the petitioner vide letters dated 18.08.2017 and 06.10.2017 for consideration of PAF of GNDTP Plant for 2010-11 and 2011-12 as 78.11% and 92.29% may kindly be considered and hence, the generation incentive as calculated in para 2.10.6 of the Tariff Order dated 23.10.2017 may please be re- calculated & allowed as per the revised PAF of 78.11% and 92.29%.

3. In facts and circumstances mentioned above, the petitioner PSPCL has filed the present review petition.
4. PSPCL has not till date filed any other proceeding or appeal in relation to the impugned order on the above mentioned issues.
5. In the facts and circumstances mentioned above, it is respectfully prayed that Hon'ble commission may be pleased to:
  - (a) Admit the present review petition;
  - (b) Review the order dated 23.10.2017 on the issues raised in the present review petition and revise the Annual Revenue Requirements of the petitioner PSPCL to such extent;
  - (c) Pass this further order(s) as deemed fit and proper;

  
Chief Engineer/ARR & TR,

PSPCL, Patiala  
  


**ANNEXURE- 1:**

(Rs. in Cr.)

## Funding of Capital Expenditure on Fixed Assets and Long Term Loans

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total
<b>Funding of expenditure</b>								
Capital Expenditure during the year*	1,866.16	1,760.98	1,306.79	2,076.10	2,252.93	1,802.49	2,024.42	13,089.87
Less: consumer Contribution	164.02	249.05	366.43	321.60	324.82	204.18	968.20	2,598.30
Funds required for Capital Expenditure (A)	1,702.14	1,511.93	940.36	1,754.50	1,928.11	1,598.31	1,056.22	10,491.57
<b>Source of Funding</b>								
Net addition in long term loans	1,003.11	551.66	-119.40	207.44	643.46	481.47	227.94	2,995.68
GP Fund Liability	146.94	259.79	166.39	-249.71	-84.82	-230.02	-230.27	-221.70
RBI /GOP loans	88.38	-957.72	-64.67	-63.73	-76.49	1.38	-17.62	-1,090.47
Depreciation	661.28	661.30	648.69	868.61	931.41	1046.80	1143.64	5,961.73
Total	1,899.71	515.03	631.01	762.61	1,413.56	1,299.63	1,123.69	7,645.24
Additional Fund Requirement C= (A-B)	-197.57	996.90	309.35	991.89	514.55	298.68	-67.47	2,846.33
Additional Fund Requirement met by diversion of Working Capital Loans	<b>-197.57</b>	<b>996.90</b>	<b>309.35</b>	<b>991.89</b>	<b>514.55</b>	<b>298.68</b>	<b>-67.47</b>	<b>2,846.33</b>

\*Details of Capital Expenditure during the year:-

	01.04.2010 (Adjusted as per trial)	31.03.2011	31.03.2012	31.03.2013	31.03.2014	31.03.2015	31.03.2016	31.03.2017
Fixed Assets	36,829.96	38,433.97	39,215.89	41,151.36	42,561.08	44,442.11	46,455.74	49,492.36
Assets not in use	160.81	142.21	189.43	117.31	46.27	113.19	87.34	32.70
Intangible Assets	7.00	7.00	-	-	33.72	58.05	71.23	71.23
Total	36,997.77	38,583.18	39,405.32	41,268.67	42,641.07	44,613.35	46,614.31	49,596.29
WIP	2,668.47	2,949.22	3,888.06	3,331.50	4,035.20	4,315.85	4,117.38	3,159.82
Total	39,666.24	41,532.40	43,293.38	44,600.17	46,676.27	48,929.20	50,731.69	52,756.11
Net Addition during the year	1,866.16	1,760.98	1,306.79	1,306.79	2,076.10	2,252.93	1,802.49	2,024.42

## Statement showing Long Term Loans for Capital Expenditure (Rs. in Cr.)

## ANNEXURE: 2

Year	Sr. No.	Particulars	Loans O/s at the beginning	Receipts during the year	Repayments during the year	Loans O/s at the end
2010-11	1	Long Term Loans for Capital Expenditure	5,981.05	1,590.88	587.77	6,984.16
	2	Working Capital Loans diverted for Capital Expenditure	-	-197.57	-	-197.57
		<b>Total</b>	<b>5,981.05</b>	<b>1,393.31</b>	<b>587.77</b>	<b>6,786.59</b>
2011-12	1	Long Term Loans for Capital Expenditure	6,984.16	1,303.06	751.40	7,535.82
	2	Working Capital Loans diverted for Capital Expenditure	-197.57	996.90	-	799.33
		<b>Total</b>	<b>6,786.59</b>	<b>2,299.96</b>	<b>751.40</b>	<b>8,335.15</b>
2012-13	1	Long Term Loans for Capital Expenditure	7,535.82	675.05	794.46	7,416.41
	2	Working Capital Loans diverted for Capital Expenditure	799.33	309.35	-	1,108.68
		<b>Total</b>	<b>8,335.15</b>	<b>984.40</b>	<b>794.46</b>	<b>8,525.09</b>
2013-14	1	Long Term Loans for Capital Expenditure	7,416.41	1,158.89	951.45	7,623.86
	2	Working Capital Loans diverted for Capital Expenditure	1,108.68	991.89	-	2,100.57
		<b>Total</b>	<b>8,525.09</b>	<b>2,150.78</b>	<b>951.45</b>	<b>9,724.43</b>
2014-15	1	Long Term Loans for Capital Expenditure	7,623.86	1,777.40	1,133.94	8,267.32
	2	Working Capital Loans diverted for Capital Expenditure	2,100.57	514.55	-	2,615.12
		<b>Total</b>	<b>9,724.43</b>	<b>2,291.95</b>	<b>1,133.94</b>	<b>10,882.44</b>
2015-16	1	Long Term Loans for Capital Expenditure	8,267.32	1,723.73	1,242.26	8,748.79
	2	Working Capital Loans diverted for Capital Expenditure	2,615.12	298.68	-	2,913.80
		<b>Total</b>	<b>10,882.44</b>	<b>2,022.41</b>	<b>1,242.26</b>	<b>11,662.59</b>
2016-17	1	Long Term Loans for Capital Expenditure	8,748.79	3,246.41	3,018.47	8,976.73
	2	Working Capital Loans diverted for Capital Expenditure	2,913.80	-67.47	-	2,846.33
		<b>Total</b>	<b>11,662.59</b>	<b>3,178.94</b>	<b>3,018.47</b>	<b>11,823.06</b>

2

-23/11-

(11)

ANNEXURE - 3

**PUNJAB STATE POWER CORPORATION LIMITED**



Office of Er.-in-Chief/ARR & TR,  
Tel.No.0175-2302531, Fax No.0175-2302416, email [ce-arr-tr@pspcl.in](mailto:ce-arr-tr@pspcl.in)  
Regd. Office: PSEB Head Office, The Mall Patiala- 147001  
Corporate Identity Number: U40109PB2010SGC033813 Website: [www.pspcl.in](http://www.pspcl.in)

To

Secretary,  
SCO 220-221, Sector 34A,  
PSERC, Chandigarh.

Memo. No. 707 /ARR/Dy.CAO/245

Dated : 18/8/17

**Subject: Plant Availability Factor (PAF) for FY 2010-11 & FY 2011-12.**

Enclosed please find herewith details of Plant Availability Factor FY 2010-11 and FY 2011-12 in respect of GNDTP after excluding R&M period of Unit 3 and 4 as received from the office of General Manager GNDTP Bathinda vide his office Memo No. 1409/TH/CE-16RC dated 11.8.2017. It is requested to keep in view the same while considering incentive/disincentive as the case may be.

DA + As above.

Chief Engineer/ARR & TR,  
PSPCL, Patiala.

18/8/17

18/8

18/8

Recd. on 14.8.17

(12)

**PUNJAB STATE POWER CORPORATION LTD**

(Office of General Manager/Thermal, GNDTP, Bathinda)

Tel No. 0164-2271363, Fax No.: 0164-2271922 Email: ce-gndtp@pspcl.in

To  
Chief Engineer/ARR & TR,  
F-4, Shakti Vihar,  
PSPCL, Patiala.

Dy CAO/TR (F)

Diary No. 229  
Date... 16-8-17  
Dy CE/TR-II  
CAO/TR (F)  
DY CAO/TR (F)  
Addl. SE/TR-II  
SE/TR-IV  
Addl. SE/TR-V

16/8/17

Memo No: 148 /TH/CE-16RC

Dated: 11.08.2017

**Subject: - Plant Availability Factor (PAF) for FY 2010-11 & FY 2011-12.**

Ref: - Your office memo. no. 665/ARR/Dy.CAO/246/Vol-III dated 08.08.2017

The reply regarding Availability of GNDTP, Bathinda after excluding R&M period of Unit-3 & 4 for FY 2010-11 & 2011-12 is as under:-

Sr. no.	FY	PAF after excluding R&M period of Unit-3&4
1	2010-11	78.11%
2	2011-12	92.29%

Calculation sheet is also attached here with for your ready reference.

This is for your kind information and further necessary action, please.

DA/As above

Dy. Chief Engineer/FE&T  
For General Manager/Thermal,  
GNDTP, Bathinda.

Endst. No. 691 /ARR/Dy.CAO/

Dated: 16/08/2017

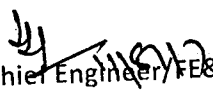
Copy of the above is forwarded to SE/TR-2, PSPCL, Patiala for information and further necessary action, please.

Me. 16/8  
CAO/TR (Finance),  
For Chief Engineer/ARR & TR,  
PSPCL, Patiala.  
16/8/17

**Availability of Units (%)**  
**GNDTP, Bathinda- Excluding R&M period of Unit-3&4**

S. no.	Year	Availability factor(%)				Station
		Unit-1	Unit-2	Unit-3	Unit-4	
1	2010-11 (Hrs)	8760	8760	0	8760	26280
1	2010-11 (Planned Hrs)	763.24	733.83	0	0	1497.07
1	2010-11( Forced Hrs)	1463.12	576.02	0.00	2217.49	4256.63
1	2010-11( Avail. Hrs)	6533.64	7450.15	0.00	6542.51	20526.30
1	2010-11( Avail-%)	74.58	85.05	#DIV/0!	74.69	78.11
2	2011-12 (Hrs)	8784	8784	0	5249.17	22817.17
2	2011-12 (Planned Hrs)	0	0	0	0	0
2	2011-12( Forced Hrs)	655.68	832.26	0.00	272.28	1760.22
2	2011-12( Avail. Hrs)	8128.32	7951.74	0.00	4976.89	21056.95
2	2011-12( Avail-%)	92.54	90.53	#DIV/0!	94.81	92.29

Note: Unit-3&4 remained under R&M w.e.f 14.01.2010 o 06.12.2012 & 05.11.2011 to 26.09.2014 respectively.

  
 Dy. Chief Engineer/FE&T  
 For General Manager/Thermal  
 GNDTP, Bathinda

ANNEXURE-1

25/2

Recd 21/9/17

Slary No. 13  
Date... 11-9-  
Dy CE/TR-II  
CAO/TR (F)  
DY CAO/TR  
Addl. SE/TR  
Addl. CE/TR  
Addl. SE/TR

**PUNJAB STATE ELECTRICITY REGULATORY COMMISSION  
SCO 220-221, SECTOR 34-A, CHANDIGARH**

To

The Chief Engineer/ARR & TR,  
Punjab State Power Corp. Ltd,  
F-4, Shakti Vihar,  
Patiala.

Fax 0175-2302416

No. PSERC/Tariff/T/198/868  
Dated 49 2017

Dy CAO/TR (F)  
AC 11/9/17  
SUB TALE  
DMS

**Subject: - Plant Availability Factor (PAF) for FY 2010-11 & FY 2011-12.**

Please refer your letter no. 707/ARR/Dy.CAO/245 dated 18.08.2017 on the subject.

AAO/TK  
14/5

It is desired that the plant availability of generating stations of PSPCL i.e. GNDTP, GGSSTP and GHTP, for FY 2010-11 & FY 2011-12, be submitted after getting it validated from SLDC for consideration of the same by the Commission.

26/CAO  
11/9/17

CC: Chief Engineer/SLDC, PSTCL

Secretary

-36/1-

⑮ ANNEXURE-5

**PUNJAB STATE POWER CORPORATION LIMITED**



Office of Chief Engineer/ARR & TR,  
Tel.No.0175-2302531, Fax No.0175-2302416, email [ce-arr-tr@pspcl.in](mailto:ce-arr-tr@pspcl.in)  
Regd. Office: PSEB Head Office, The Mall Patiala- 147001  
Corporate Identity Number: U40109PB2010SGC033813 Website: [www.pspcl.in](http://www.pspcl.in)

To

Secretary,  
Punjab State Electricity Regulatory Commission,  
SCO. No. 220-21, Sector 34-A, Chandigarh.

Memo. No. 879 /ARR/Dy.CAO/245/Vol.II  
Dated - 6/10/17

**Subject: Plant Availability Factor (PAF) for FY 2010-11 & FY 2011-12.**

Ref: Your Office letter bearing No. PSERC/Tariff/T/198/868 dated  
04.09.2017.

(CP-25/2)

In continuation to this office Memo No 707/ARR/ Dy.CAO/245 dated 18.08.2017 and as desired vide above referred letter of your office, enclosed please find herewith the information regarding Plant availability of generating stations of PSPCL i.e. GNDTP, GGSSTP and GHTP, for FY 2010-11 & FY 2011-12, after getting it validated from SLDC as received from the O/o CE/SLDC, PSTCL, Patiala vide his office Memo No. 318 dated 03.10.2017.

This is for your information and further necessary action please.

DA:- As above.

Chief Engineer/ARR & TR,  
PSPCL, Patiala.  
6/10/17 M.S.