

Through Email/Speed Post

F. No. 110/1/2014-NA
Government of India
Ministry of Coal
O/o Nominated Authority

Room No 120,'F', Shastri Bhawan New Delhi
Dated: 23rd September, 2021

To,
The Chairman cum Managing Director
NTPC Limited,
(Prior Allottee of Mandakini B coal Mine)
NTPC Bhawan, Scope Complex
7, Institutional Area, Lodhi Road,
New Delhi -110003

Subject: - The Coal Mines (Special Provisions) Act, 2015- Valuation of compensation of Mine Infrastructure for payment to prior allottee of coal mine- Reg

Sir/ Madam,

In pursuance of the judgement dated 09.03.2017 of the Hon'ble High Court of Delhi in W.P (C) 973/2015, it has been decided that in order to determine the valuation of mine infrastructure other than land as on the date of the execution of the Vesting Order, the prior allottees are required to provide the value of Mine Infrastructure as on the date of vesting as mentioned in the statutorily audited balance sheet of the nearest previous quarter, duly certified by the Statutory Auditor of the prior allottee appointed for the said year(in which vesting/allotment order is issued).

2. You are, therefore, directed to provide the said information/ documents as prescribed in Annexure-I along with the supporting documents in two sets. One set of the information/ documents may be sent to the Principal Adviser (Cost), O/o Chief Adviser (Cost), 2nd Floor, C-Wing, Lok Nayak Bhawan, New Delhi - 110003 and another set to CMD, CMPDIL, Gondwana Palace, Kanke Road, Ranchi, Jharkhand - 834031. The same shall be accompanied with an affidavit in the enclosed format **Annexure-III**, duly sworn in by the authorized signatory on behalf of the allocate company, confirming that the information supplied is true and correct.

3. In addition, it is directed that soft copies of Annexure-I & III in MSWord/ Excel/ PDF Format be sent at the email addresses given below:-

- i. nomauthority.moc@nic.in
- ii. web-cac@nic.in
- iii. gmpad.cmpdi@coalindia.in

4. The contact no. and email ID of the person concerned of the respective company may also be furnished for seeking further clarification, if required.

5. In this regard it is requested to furnish aforesaid information within 15 days positively.

Yours faithfully


(M.Nagaraju)

Additional Secretary & Nominated Authority

Encl: as annexed

Copy to: -

1. Additional Chief Advisor (Cost), O/o CAC, Department of Expenditure, Ministry of Finance.
2. CMD, CMPDIL, Ranchi.
3. TD, NIC — with a request to upload in the Website of the Ministry.
4. Under Secretary, P&S-II Section, Ministry of Coal.

Annexure I

Information exclusively related to the coal mining operations in respect of “Mine Infrastructure excluding land and leasehold rights (except movable assets)” as defined under section 3(1)(j) for the purpose of determination of valuation of compensation under Section 16(2) of the Coal Mines (Special Provisions) Act, 2015 and finalized by CMPDIL / Ministry of Coal in terms of decision of Delhi High Court in W.P.(C) no. 973/2015.

1. BASIC INFORMATION IN RESPECT OF COAL BLOCK:-

- (i) Name of the Coal Block
- (ii) Name of Company to whom Coal Block was originally allotted
- (iii) Name of Company to whom the Coal Block now vested
- (iv) Type of Mine (Open-cast/Underground)
- (v) Mine Area
- (vi) Minable Reserves
- (vii) Date of Mining lease obtained
- (viii) Date on which production started
- (ix) Date of execution of the vesting order or the Allotment order
- (x) Production during the financial years from 2013-14 to 2016-17

2. ASSETS:-

- (i) Item-wise details of Assets (separately for each asset) included under the “Mine Infrastructure excluding land and leasehold rights” In terms of decision of Delhi High Court in W.P. (C) no 973/2015 as finalized by CMPDIL / Ministry of Coal.

The formats to be filled by the prior allottees.

Sl. No.	Head of the asset	Name of the Item	Gross Block	Depreciation charged (Yes or No)	Earlier classification (Immovable(I) / Movable(M)/ Unclassified(U) / Land (L))	Suggested change in classification, if any	Reasons for suggested change (Only if the asset is part of Mine Infrastructure, tangible and Immovable item)	Net Block as on 31.3.14	Net Block as on 31.3.15	Net Block as on 31.3.16	Net Block as on 31.3.17	Net block of the quarter immediately preceding the execution of Vesting order/ Allotment order duly certified by the statutory auditors of the company	Remarks
A. As per the list provided earlier (For Net block items given as on 31.3.2014)													
B. New item Additions in 2014-15													

1 Soft copy in excel format

2 Signed print copies of the same under affidavit

3 The prior allottee is advised to enlist the items in the same order as provided earlier.

Added columns for additional information

(ii) **Assets of the Coal Block:**

Head of the Asset	Net Block as 31.03.2014	Net Block as 31.03.2015	Net Block as 31.03.2016	Net Block as 31.03.2017	Net Block of the quarter immediately preceding of Vesting / Allotment Order duly certified by the Statutory Auditor of the company
1	2	3	4	5	6
Assets mentioned under Mine Infrastructure					
Moveable					
Land including leasehold land					
Unclassified/ other items					
Total Assets of coal block					

Assets of the coal Block should reconcile with the Balance Sheet of the respective F.Y.

(iii) Broad technical specifications (e.g. in case of civil structures – type of structure, area covered, etc.; or in case of Plant & Machinery – type of machine, capacity of the machine, etc.; Make/brand of the asset, Railway Sidings- No. of Kilometres, Approach Roads- Concrete / Tarcoal / Kuchcha, Length & Width).

(iv) Apart from coal block, if company has other businesses, then Assets included in mine infrastructure may be got certified from statutory auditor to the effect that these are related to coal mine operation and cannot be used for any other business/operation of company.

(v) In case of any common use assets included in mine infrastructure, the justification for their inclusion may be provided (Common use assets means assets which are being used for coal block as well as other business activities of the company), alongwith basis of allocation/apportionment of cost of assets.

(vi) Details of any Impairment (including obsolescence) of asset concerned.

(vii) Details of any Revaluation of the asset, if any and the treatment thereof in the financial statements.

(viii) Details of Insurance stores & spare parts related to immovable infrastructure, if any.

3. LIABILITIES:

(i) Complete details of liabilities, if any, attached with Mine Infrastructure assets to be transferred to new allottee (item wise of all such liabilities as prevailing on the quarter immediately preceding the date of execution of Vesting / Allotment Order).

4. LIST OF DOCUMENTS REQUIRED :

(i) Copy of Statutory Audit Report from the financial year 2013-14 onwards till the quarter immediately preceding of execution of Vesting / Allotment Order.

(ii) Copy of detailed Schedules of the Fixed Assets and Depreciation from the financial year 2013-14 onwards till the quarter immediately preceding of execution of Vesting / Allotment Order showing clearly and unambiguously the value of the each individual asset pertaining to the mine infrastructure as defined under Section 3(1)(j) of The Coal Mines (Special Provisions) Act, 2015.

(iii) If details of assets pertaining to mine infrastructure are not identifiable separately from the schedule of assets/depreciation, then give separate details (item-wise) thereof alongwith copies of supporting documents.

(iv) An Affidavit on Non Judicial stamp paper of Rs. 10/- from the senior functionary of the company not below the rank of CEO/CFO of the company certifying that information provided to the Ministry of Coal in respect of assets of Mine Infrastructure in claim is true and correct.

Annexure III

Format of Affidavit to be submitted by the prior allocatees for the information/documents provided in response to the letter No. 110/01/2014-NA dated __. __.2018 of the Nominated Authority

(To be executed on non-judicial stamp paper of Rs. 10/- and duly sworn before Notary Public)

I _____, aged _____ years, resident of _____ working as _____ an authorized signatory on behalf of _____ (name of the allocatee company) hereby state as under:-

1. That I have been authorized by my company to swear this affidavit on behalf of the company.
2. That the information/documents provided vide letter Nos. _____ dated _____ along with its Annexures/ supporting documents on behalf of the company, in response to the letter No. 110/01/2014-NA dated __.__.2018 of the Nominated Authority, Ministry of Coal, Government of India, has been submitted after verification from the records and is true and correct to the best of my knowledge.
3. That nothing has been concealed in the information provided above.

Solemnly affirmed and verified on this the _____ day of _____, 2018 at _____ (place).

(Signature)

Name, Designation & Seal