

**BY E –MAIL/ ON MOC WEBSITE**

F.No NA-203/3/2020-NA  
Government of India  
Ministry of Coal  
Office of Nominated Authority

\*\*\*\*\*

120-F, Shastri Bhawan, New Delhi  
Dated: the 03<sup>rd</sup> May, 2021

**FINAL ORDER**

Subject :- Determination of Compensation for Mine Infrastructure to M/s Madhya Pradesh State Mining Corporation Ltd. (MPSMC) as prior allottee of Bicharpur Coal Block/Mine in terms of the Coal Mines (Special Provisions) Act, 2015 and Judgment dated 09<sup>th</sup> March, 2017 passed by Hon'ble High Court of Delhi – reg.

Ref: (i) Order No. NA-203/3/2020-NA dated 02.11.2020(enclosed)  
(ii) Meeting Notice dated 05.11.2020(enclosed)

\*\*\*\*

In reference to Order dated 2<sup>nd</sup> November, 2020, prior allottee (M/s Madhya Pradesh State Mining Corporation Ltd.) and present allottee (M/s. Ultratech Cemets Ltd) of Bicharpur Coal mine were called upon on 06<sup>th</sup> November, 2020 at 11.00 A.M to present their comments/objection, if any, on the determination made by the Nominated Authority.

2. Accordingly, both prior allottee, M/s MPSMC and present allottee, M/s UCL attended the meeting on 06<sup>th</sup> November 2020.

3. Central Mine Planning and Design Institute Ltd. [CMPDIL] classified the list of assets provided by M/s MPSMC as per the guidelines framed by the asset valuation committee after the High Court judgment dated 09.03.2017 and provided list of admissible mine infrastructure to the Office of Chief Advisor (Cost) [CAC]. Thereafter, O/o CAC undertook valuation of admissible mine infrastructure and has submitted its report no 8764 dated 18<sup>th</sup> September, 2020 with valuation of Rs. 4,03,82,897/- (Rupees Four Crore Three Lakh Eighty Two Thousand Eight Hundred and Ninety Seven only/-)

4. MPSMCL had earlier been disbursed Rs.1,90,12,295/- (Rupees One Crore Ninety Lakh Twelve Thousand Two Hundred and Ninety Five only /-) as compensation for the mine infrastructure as per the provisions of Section 16(2) the CM(SP) Act, 2015, i.e. as per the written down value reflected in the statutorily audited balance sheet of the previous financial year and as per the recommendation in the previous report dated 13.01.2015 of the Valuation Committee.

5. In view of above, adjusting the previous disbursed amount against revised valuation of compensation of Mine Infrastructure as below:-

Head	Previous Valuation (INR)	Revised Valuation (INR)	Balance to be paid to prior allottee by present allottee (INR)
Mine Infrastructure	1,90,12,295	4,03,82,897	2,13,70,602

6. After examining the view/comments of both MPSMC and UCL in the meeting on 06.11.2020 and in view of order dated 02<sup>nd</sup> November 2020, it has been decided that the determination of valuation of mine infrastructure vide order dated 02.11.2020 stands final. **The present allottee of Bicharpur Coal mine, M/s Ultratech Cements Ltd. is hereby directed to deposit a sum of Rs. 2,13,70,602/- (Rupees Two Crore Thirteen Lakh Seventy Thousand Six Hundred and Two only/-) with the Nominated Authority within 15 days of date of issue of this letter so that the same could be disbursed to prior allottee, M/s Madhya Pradesh State Mining Corporation Ltd.**

The details of the account where amount is required to be deposited by M/s UCL is as given below:

**Bank Details:**

**Bank Name:** PUNJAB NATIONAL BANK (PNB)

**Bank Branch:** CONNAUGHT CIRCUS

**AccountNo:** 0276050414586

**IFSC:** PUNB0027620

**MICRCode:** 110024773

**BankAddress:** J C DAS BUILDING 90/8, CONNAUGHT CIRCUS NEW DELHI-110001

**BankContactNo:** (011)-23360661, 23347012

7. In accordance with Section 27 of the Act and the judgment dated 09.03.2017, it is open to M/s MPSMC and M/s UCL to raise disputes with regard to the quantum of compensation before the Tribunal constituted under the Coal Bearing Areas (Acquisition and Development) Act, 1957.



**(M. NAGARAJU)**

Additional Secretary & Nominated Authority

To,

1. Madhya Pradesh State Mining Corporation Ltd.  
Paryawas Bhawan, Block 'A', II nd floor ,  
Jail Road, Arera Hills, Bhopal (M.P.) 462011.  
Email: info.mpsmc@mp.gov.in
2. M/s Ultratech Cements Ltd  
"B" Wing, 2nd floor, Ahura Centre  
Mahakali Caves Road,  
Andheri (East) Mumbai 400093  
Email: syed.khadry@adityabirla.com

Copy to:-

1. U.S, CBA-II (For Kind information).
2. Sr.T.D, NIC, MOC with request to upload this on the website of MOC.



Annexure-I

By Speed Post/ Email

No.NA-203/3/2020-NA  
Government of India  
Ministry of Coal  
O/o Nominated Authority  
\*\*\*\*\*

120-F, Shastri Bhawan, New Delhi  
02.11.2020

ORDER

Subject : Determination of compensation for mine infrastructure payable to M.P. State Mining Corporation Limited Ltd. (MPSMCL) as the prior allottee of Bicharpur coal mine in terms of the Coal Mines (Special Provisions) Act, 2015 and Judgment dated 09.03.2017 passed by Hon'ble High Court of Delhi in WP(C) No. 973/ 2015– Reg.

.....

Bicharpur coal mine was previously allocated to M/s. Madhya Pradesh State Mining Corporation Ltd. (MPSMCL) and after its cancellation by Hon'ble Supreme Court, the same was vested with M/s. Ultratech Cements Ltd. vide Vesting Order dated 23.03.2015. In terms of provisions of the Coal Mines (Special Provisions) Act, 2015 [CMSP Act] and Rules framed thereunder an amount of Rs.4,13,12,286 was released vide sanction letter dated 04.05.2017 in favour of the MPSMCL as compensation for land [Rs.2,22,99,991/-] and mine infrastructure [Rs.1,90,12,295/-] in relation to Bicharpur coal mine. Further, the amount was also released to Commissioner of Payments for paying compensation to MPSMCL, vide letter dated 24.05.2016, for the expense related to Cost of Consent at Rs.98,278,218/- and Geological Reports at Rs.4,916,135/-. Cost of Consent and Geological Reports is in addition to and is separate from compensation of land and mine infrastructure as provided under Section 16 of the Act.

2. In the meanwhile, GVK Power (Goindwal Sahib) Limited and Ors. filed WP(C) No. 973/ 2015 before Hon'ble High Court of Delhi challenging the constitutional validity of Section 16 of the CMSP Act and Rule 14 on the grounds that the Act/Ordinance does not provide for a fair and reasonable compensation. The said writ petition alongwith other 14 tagged matters were disposed of by Hon'ble High Court vide judgment dated 09.03.2017 wherein Hon'ble Court held as under:

*"35. Section 16 of the said Ordinance and Rule 14 of the said Rules are to be interpreted and worked in the manner indicated above. As such, they cannot be held to be violative of Articles 14, 19(1)(g) or 300-A of the Constitution. It is open to the individual petitioners to raise disputes with regard to the quantum of compensation, if the same has not been done in the manner indicated above, before the Tribunal which has been specifically indicated for this purpose under Section 27."*

3. In view of the Judgment dated 09.03.2017, the Central Government referred the matter of determination of compensation for mine infrastructure afresh to the Inter-Ministerial Valuation Committee constituted under the Chairmanship of Mr. Pratyush Sinha, former Chief Vigilance Commissioner, for determination of methodology in accordance with the judgement dated 09.03.2017.

4. As recommended by the Inter-Ministerial Valuation Committee, vide letter No. 110/01/2014-NA, dated 01.02.2018, the office of Nominated Authority requested prior allottees including MPSMCL to submit the information regarding land and mine infrastructure



according to the revised format. MPSMCL submitted its revised claim for land and mine infrastructure vide email dated 26.02.2018, which are considered herein below.

5. The Inter-Ministerial Valuation Committee submitted its report to the Central Government which was considered and forwarded to the Nominated Authority for necessary action vide an OM dated 26.11.2018. The said OM, *inter alia*, provide that before finalizing the compensation amount, the Nominated Authority, following the principles of natural justice, is required to provide opportunity of hearing to both the parties, i.e. prior allottee and allocattee (successful bidder/allottee).

6. In accordance with the provisions of the Act, the Rules, judgment dated 09.03.2017 and the report of the Valuation Committee, the claims of MPSMCL submitted vide email dated 26.02.2018 have been examined and following determination of compensation for mine infrastructure has been made:

(i) MPSMCL had earlier been disbursed Rs.1,90,12,295/- as compensation for the mine infrastructure as per the provisions of Section 16(2) the CM(SP) Act, 2015, i.e. as per the written down value reflected in the statutorily audited balance sheet of the previous financial year and as per the recommendation in the previous report dated 13.01.2015 of the Valuation Committee. In the said earlier determination, items in the statutorily audited balance sheet were classified as immovable mine infrastructure and compensated.

(ii) Regarding the issue of assets to be considered as mine infrastructure, the Hon'ble High Court in its judgment dated 09.03.2017 held that:

*"Insofar as the quantum of compensation for mine infrastructure is concerned, this does not offer much difficulty because of the fact that the definition of mine infrastructure is an inclusive one and is not close-ended as rightly submitted by the learned counsel for the respondents. If certain items, which, according to the prior allottees, have not been specifically mentioned as constituents of mine infrastructure in the definition, it will always be open to them to raise an issue with regard to the same and get it adjudicated by the Tribunal under Section 27."*

(iii) As mentioned above, meetings of Inter-Ministerial Valuation Committee were re-convened in order to revisit the norms of valuation of mine infrastructure in light of the judgment dated 09.03.2017. As per the recommendations of Valuation Committee and direction of Central Government dated 26.11.2018, Central Mine Planning and Design Institute Ltd. [CMPDIL] classified the list of assets provided by MPSPCL in email dated 26.02.2018 and provided list of admissible mine infrastructure to the Office of Chief Advisor (Cost) [CAC]. Thereafter, O/o CAC undertook valuation of admissible mine infrastructure and has submitted its Report No.8764 dated 18.09.2020 on the same attached as Annexure-I.

(iv) On the basis of recommendations of the Valuation Committee, CMPDIL and O/o CAC, the value of mine infrastructure has been determined. The list of assets provided by MPSMCL has been classified into movable and immovable. As per the provisions of the Act and recommendation of the Valuation Committee, only the assets classified as 'immovable assets' by CMPDIL are considered admissible as 'mine infrastructure' and assets in other categories are not considered mine infrastructure. It is also highlighted that Section 10 of the CMSP Act 2015 that Successful Bidder may negotiate with prior allottee to own or utilise such movable property used in coal mining operations on such terms and conditions as may be mutually agreed to by them. Accordingly, the compensation for 'movable' property of prior allottee is not paid.

(v) In the judgment dated 09.03.2017, Hon'ble High Court has observed following with



regard to cut off date for valuation of mine infrastructure:

33. "Here again, the quantum of compensation, in our view, has to be determined on the 'basis' of the written down value as reflected in the statutorily audited balance sheet of the previous financial year (i.e., 31.03.2014). But, this does not mean that the compensation has to be computed as equal to the written down value as on 31.03.2014, though, that shall form the basis of the determination of quantum of compensation. We feel that the valuation of the mine infrastructure should be done as on the date of execution of the vesting order or the allotment order, as the case may be. The date of 31.03.2014 is to be taken only as the date for fixing the bench mark as that would be the date of the latest statutorily audited balance sheet. Whatever has transpired thereafter and goes towards affecting the quantum of compensation for mine infrastructure, must also be taken into account – whether it helps the prior allottee or not. The essence being that when the mine infrastructure changes hands from the prior allottee to the successful bidder, neither of them gains at the other's expense..."

(vi) Thus, although Section 16(2) of the Act provides valuation of mine infrastructure as per the written down value ['WDV'] reflected in the statutorily audited balance sheet of the previous financial year, the judgment directs that the valuation of mine infrastructure has to be done as on the date of execution of the vesting order. As the statutorily audited balance sheet would be available till the end of the previous financial year, it was recommended by the Valuation Committee that in order to determine the value of mine infrastructure till the date of vesting, the prior allottees shall be 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). The Valuation Committee also recommended that in case any entry in the statutorily audited balance sheet relating to site/mine development expenses is found to be exorbitant in value and unreasonable then the vouchers/details of the same may be sought from the prior allottee for a thorough examination.

(vii) In the instant case, the vesting order for the coal mine was issued in the favour of Ultra Tech Cement vide order No.104/15/2015/NA dated on 23.03.2015, thus MPASMCL has provided last statutorily audited balance sheet available for the FY ending 31.12.2014 and statutory auditor's certificate of the quarter ending 31.12.2014.

(viii) Accordingly, as per the statutory auditor's certificate of the quarter ending 31.12.2014, CMPDIL has classified items as immovable mine infrastructure and the valuation of the same as reflected in the Report No.8764 dated 18.09.2020 of O/o CAC is Rs.4,03,82,897/-. Item/asset wise list with classification is attached as Annexure-II.

7. In view of the above, revised valuation of compensation is provided below:-

Head	Previous Valuation	Revised Valuation
Mine Infrastructure	Rs.1,90,12,295/-	Rs.4,03,82,897/-

8. In view of the above, the present allocate of Bicharpur coal mine [M/s. Ultratech Cements Ltd.] shall pay Rs.2,13,70,602/- to prior allottee [MPASMCL]. The above final determination of compensation for mine infrastructure in relation to Bicharpur coal mine is being made. However, in case any objection is raised by prior allottee-MPASMCL or by present allottee of the coal mine-Ultra Tech Cement Limited in the opportunity of hearing given as per OM dated 26.11.2018, the same would be examined and a further determination would be made, if required. MPASMCL and Ultra Tech Cement are hereby

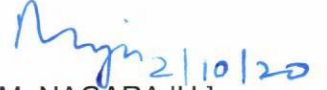


248599(1)/2020/Nominated Authority

called upon to present their comments/ objection if any on the above determination on 06.11.2020 at 11.00 AM.

9. In accordance with Section 27 of the Act and the judgment dated 09.03.2017, it is open to M/s. MPSCML and M/s. Ultratech Cements Ltd. to raise disputes with regard to the quantum of compensation before the Tribunal constituted under the Coal Bearing Areas (Acquisition and Development) Act, 1957.

10. Instant Order pertains to compensation in lieu of Mine Infrastructure only. Further, compensation in lieu of Land, if applicable, will be issued vide a separate order.



[ M. NAGARAJU ]

Joint Secretary to the Government of India  
& Nominated Authority

To,

1. The CMD, M/s. Madhya Pradesh State Mining Corporation Ltd., Paryawas Bhawan, Block 'A', IInd floor, Jail Road, Arera Hills, Bhopal (M.P.) 462011.
2. The CMD, M/s. Ultratech Cements Ltd., Ahura Centre, B-Wing, 2<sup>nd</sup> Floor, Mahakali Caves Road, Andheri East, Mumbai, Maharashtra-400093.
3. US (CBA-II), MoC

248599(1)/2020/Nominated Authority

F.No. 8(6)/CAC/2014/Pt.V  
 Ministry of Finance  
 Department of Expenditure  
 Office of Chief Adviser Cost  
 \*\*\*

2<sup>nd</sup> Floor, C-Wing, Lok Nayak Bhawan,  
 Khan Market, New Delhi – 110003.

Dated: 18<sup>th</sup> September, 2020

**OFFICE MEMORANDUM**

**Sub.: Compensation of 'Mine Infrastructure other than Land' payable to prior allottees. - reg.**

This has reference to email dated 17<sup>th</sup> September, 2020 of Nominated Authority, Ministry of Coal, on the subject cited above vide which reference for valuation of 'Mine Infrastructure other than Land' in respect of Bicharpur and Trans Damodar coal blocks was forwarded. The classification of assets for the above mentioned coal blocks was also forwarded by CMPDI vide email dated 11<sup>th</sup> September, 2020.

2. The present report deals with Valuation of 'Mine Infrastructure other than Land' in respect of Bicharpur and Trans Damodar coal blocks. The Re-valued Compensation recommended under Section 16(2) of the Act under 'Immovable' category in the 'Mine Infrastructure (other than Land)' is given in Annexure-1A & 2A respectively to the Report No. 8764 dated 17<sup>th</sup> September, 2020.
3. Report No. 8764 is forwarded for necessary action. This report supersedes earlier valuation of compensation carried out by this Office.

*There are some recommendations to be followed up also.* *J. Bose.*  
 (J. Bose)  
 Adviser (Cost)  
 Tel.: 011-24617075

To,

*DS (NA), 28/9/20*  
 Joint Secretary / Nominated Authority, Ministry of Coal,  
 Room No. 311, A-wing, Shastri Bhawan,  
 New Delhi – 110001.

Encl: Report No. 8764

*USC/NA*

*28/9/2020*

*S. Suresh*





Confidential  
Report No. 8764

**REPORT ON RE-VALUATION OF COMPENSATION IN RESPECT OF  
TRANS DAMODAR AND BICHARPUR COAL BLOCKS**



**MINISTRY OF FINANCE  
DEPARTMENT OF EXPENDITURE  
OFFICE OF CHIEF ADVISER COST**

**SEPTEMBER 2020**

Contents

Chapter	Description	Page No.
1	Background and Terms of Reference	2 - 7
2	Methodology adopted for verification of claim	8 - 9
3	Observations and Recommendations	10-12

Annexure No.	Particulars
I	Reference Email from Nominated Authority dated 17 <sup>th</sup> September, 2020
II	Classification of Assets for Trans Damodar and Bicharpur Coal Blocks as submitted by CMPDIL vide email dated 11 <sup>th</sup> September, 2020
1A	Details of Bicharpur Coal Block
1B	Re-classification of Assets as submitted by CMPDIL to Nominated Authority forwarded to this Office vide email dated 11 <sup>TH</sup> September, 2020 for Bicharpur Coal Block
2A	Re-classification of Assets as submitted by CMPDIL to Nominated Authority forwarded to this Office vide email dated 11 <sup>TH</sup> September, 2020 for Trans Damodar Coal Block



## CHAPTER-I

## BACKGROUND AND TERMS OF REFERENCE

- 1.1 Hon'ble Supreme Court vide its judgment dated 25<sup>th</sup> August, 2014 read with its Order dated 24<sup>th</sup> September, 2014 in WP (CRL) No. 120 of 2012 had cancelled the allocation of 204 coal blocks allocated to various Government and Private Companies since 1993. It was then felt expedient in public interest by the Central Government to take immediate action to allocate coal blocks to successful bidders and allottees keeping in view the energy security of the country and to minimise any impact on core sectors such as steel, cement and power utilities, which are vital for the development of the nation.
- 1.2 These Coal Blocks are to be re-allotted/ auctioned to the Government/ Private Companies under the Coal Mines (Special Provisions) Act, 2015 hereinafter referred as "Act" in this report. This Act provides for allocation of coal blocks and vesting of the right, title and interest in and over the land and mine infrastructure together with mining leases to successful bidders and allottees with a view to ensure continuity in coal mining operations and production of coal and for promoting optimum utilisation of coal resources as commensurate with the requirements of the country in national interest and for matters connected therewith or incidental thereto. This Act also provides for compensation to be paid to the prior allottee in the manner laid down in the Act.
- 1.3 Section 3(1)(j) of the said Act states, "mine infrastructure" includes mining infrastructure such as tangible assets used for coal mining operations, being civil works, workshops, immovable coal winning equipment, foundations, embankments, pavements, electrical systems, communication systems, relief centres, site administrative offices, fixed installations, coal handling arrangements, crushing and conveying systems, railway sidings, pits, shafts, inclines, underground transport systems, hauling systems (except movable equipment unless the same is embedded in land for permanent beneficial enjoyment thereof), land demarcated for afforestation and land for rehabilitation and resettlement of persons affected by coal mining operations under the relevant law."
- 1.4 Further, Section 16(2) of the said Act states, "The quantum of compensation for the mine infrastructure in relation to Schedule I coal blocks shall be determined as per the written down value reflected in the statutorily audited balance sheet of the previous financial year in accordance with such rules and in such manner as may be prescribed."
- 1.5 In order to assess the value of the assets to be paid for the acquisition of these coal blocks as well as to assess the liabilities, Ministry of Coal (MoC), Govt. of India, vide its Order No. 13018/04/2014-CA-III dated 24<sup>th</sup> October, 2014 constituted an **Asset**



Valuation Committee (AVC) under the Chairmanship of Shri Pratyush Sinha, former CVC having following members :

- I. Representatives of Ministry of Coal
- II. Representative of Ministry of Power
- III. Representative of Ministry of Finance (DEA)
- IV. Representative of Ministry of Law & Justice
- V. Representative of CMPDIL

Further, MoC vide O.M. No. 13018/04/2014-CA-III dated 11<sup>th</sup> February, 2015 conveyed that the above mentioned committee shall be assisted by the O/o Chief Adviser Cost in its task.

- 1.6 The AVC after detailed deliberations finalized the '**principles/ norms**' vide its report dated 13<sup>th</sup> January, 2015.
- 1.7 This Office carried out the valuation of the Coal Blocks on the basis of the principles/ guidelines dated 13<sup>th</sup> January, 2015 finalized by the AVC and taking into consideration information provided by Prior Allottees, mine-wise classification of assets provided by CMPDI and directions issued by the Nominated Authority (NA) from time to time.
- 1.8 Some prior allottees challenged the amount of compensation for their respective coal blocks in the Hon'ble Delhi High Court. The Delhi High Court in its judgment dated 9<sup>th</sup> March, 2017 directed the MoC to consider inter-alia the following:-
  - a. To determine the valuation of mine infrastructure as on the date of execution of the vesting order or allotment order as the case may be and same should not be restricted to 31<sup>st</sup> March, 2014.
  - b. Leasehold rights in the land or surface rights qua the land, may have a value and could possibly be included in Mine Infrastructure.
  - c. The definition of Mine Infrastructure as given in section 3(1)(j) of the Act is an inclusive definition and is, therefore, not close ended. This means that the expression 'Mine Infrastructure' could also include other items which are not specifically referred to in Section 3(1)(j).
  - d. The point being that the successful bidder ought not to get it (mine) for a song and, that too, at the expense of the prior allottee.
- 1.9 In order to revisit the norms of valuation of the "Mine Infrastructure other than Land" in the light of the judgment of the Hon'ble Delhi High Court supra, Ministry of Coal re-convened the meetings of the AVC.
- 1.10 In the meantime, the AVC finalized the proforma for seeking information from the Prior Allottees in the light of the said judgment and accordingly Ministry of Coal, vide letter F. No. 110/01/2014-NA dated 1<sup>st</sup> February, 2018, directed all the 204 prior allottees to submit information/ documents for the purpose of re-estimation of



compensation of leasehold land and mine infrastructure latest by 22<sup>nd</sup> February, 2018 and date of submission was extended to 26<sup>th</sup> February, 2018.

1.11 The AVC revisited the principles/guidelines in the light of the judgment of the Hon'ble High Court of Delhi and submitted its report dated 14<sup>th</sup> August, 2018, which was circulated by NA vide letter dated 26<sup>th</sup> November, 2018. The recommendations of the Committee on the revisited issues are reproduced below:

*A. Leasehold land rights – The Committee was informed by the Nominated Authority that the valuation of the leasehold land rights was being undertaken by the Nominated Authority as the same was related to valuation of land and this task was to be carried out by the Nominated Authority with the assistance of an expert agency. The Committee was also informed that though the compensation of land for Rehabilitations & Resettlement (R&R) and land demarcated for compensatory afforestation is covered under the definition of Mine Infrastructure in the Act, however, in the light of Ministry of Coal's OM No. 13018/04/2014-CA-III dated 3<sup>rd</sup> February, 2015, the compensation for the same is being determined as compensation for land under Section 16(1) of the Act and is being dealt with by the Nominated authority in MoC.*

*B. Mine Infrastructure –*

- i. The Committee recommends that pumping system and ventilation system are tangible mining infrastructure which are essential and integral for the operation of coal mines and therefore, the same may be considered as Mine infrastructure.*
- ii. As recommended earlier movable items will not be included in the Mine infrastructure as the same are covered under Section 10 of the Act and the successful allottee and the prior allottee are required to negotiate for the utilization of movable mine infrastructure and take a final view.*
- iii. The Committee examined the items categorized as 'unclassified' in its earlier report dated 13<sup>th</sup> January, 2015 and recommended as under:*
  - a. Coal washery expenses: As this is not directly related to coal Mining activity, this item is not to be included for valuation purposes.*
  - b. Site / mine development expenses: The Committee is of the view that the entries made by prior allottees in the books of account as site/mine development expenses have a very wide connotation. So, any item under this category can be considered as mine infrastructure only if it fulfills two important criteria, viz. immovable and tangible characteristics. Further, in case any entry in the statutorily audited balance sheet relating to site/ mine development expenses is found to be exorbitant in value and unreasonable then the vouchers / details of the same may be sought from the prior allottee for a thorough examination.*
  - c. Pre – Operative Expenses: Pre-Operative expenses cannot be covered under the definition of Mine Infrastructure, but just like the previous item "Site/ Mine Development expenditure", this also has a wide connotation and may have been used to describe Mine Development activities/ Investment. In such cases, it would need a similar treatment for asset classification as for Site/ Mine*



development expenditure. Accordingly, any item under this category can be considered as mine infrastructure only if it fulfills two important criteria, viz. immovable and tangible characteristics. Further, in case if any entry in statutorily audited balance sheet relating pre-operative expenses are found to be exorbitant in value and unreasonable then the vouchers / details of the same may be sought from the prior allottee for a thorough examination.

d. **R&R Expenses:** R&R expenses other than on account of land for R&R are not covered under the definition of mine infrastructure.

e. **Geological Report (GR) Expenses:** The cost of preparation of Geological Report (GR), if the report has been prepared by a Government agency or PSUs such as Geological Survey of India (GSI), CMPDI, MECL etc. has already been considered by nominated Authority and included in the tender / allotment document as part of 'fixed amount'. In addition, expenses for topographical survey and geo-physical survey which may be part of preparation of GR and incidental to preparation of GR, may also be considered by Nominated Authority for inclusion in bid document as has been done in case of expenses of GR. Similarly, in case the GR is prepared by the prior allottee on its own on the basis of drilling or geo-physical activities, such expenses may also be considered by Nominated Authority for including the same in the bid document.

f. Following expenses cannot be considered for inclusion in the definition of mine infrastructure:

- Exploration Expenses
- Mining Lease Right Expenses
- NPV for various land
- Forest Mining compensation
- Compensatory Afforestation
- Provisions made
- Payments made to the Government
- Lumpsum expenses without supporting items or explanatory details
- Any expenses not understood

g. The Committee was informed that most of the above-mentioned expenses are reimbursed to the prior allottee under the heading of 'fixed amount' in the tender/allotment document. According to the tender/allotment document the 'fixed amount' comprises "value of land and Mine Infrastructure, cost of preparation of geological report borne by the prior Allottee, cost of obtaining all statutory licenses, permits, permissions, approvals, clearances or consents relevant to the mining operations, borne by the Prior Allottee, and the Transaction Expense". Accordingly, the NPV for forest land, compensatory afforestation, payments made to the Government Authorities for obtaining



various clearances are reimbursed to prior allottee under the heading of 'fixed amount'.

h. The Committee in its earlier report dated 13<sup>th</sup> January, 2015 had decided the principles for calculation of Capital Work in Progress (CWIP) as follows:

"Capital WIP though not capitalized, having no concept of WDV, is to be bifurcated on historical cost basis into Movable, Immovable and Intangible assets and Immovable portion is allowed while Movable and Intangible portion is disallowed."

i. The Hon'ble Delhi High Court has directed that valuation of mine infrastructure should be done as on the date of execution of vesting / allotment order. Accordingly, it is recommended by the Committee that the above principle for calculation of CWIP may be followed in valuation of mine infrastructure till the date of issuance of vesting / allotment order. The Committee further observed that there may be certain cases where mine infrastructure or part of it was shown as under construction in the audited balance sheet of year 2013-14 but would be shown as completed and capitalized in the audited balance sheet of the year in which the vesting / allotment order has been issued. In such case, the committee observes that if under the latest statutorily audited balance sheet any amount of expenditure incurred appears to be exorbitant in value as compared to the previous audited balance sheets, and then the vouchers for the same may be sought from the prior allottee for examination.

j. The Committee also observed that in case of schedule II mines, the prior allottees were allowed to operate the mines till 31<sup>st</sup> March, 2015 and, thereafter, the coal mines were either vested in the successful bidder/ allottee or in the Central Government under Section 17 of the Act. Thus, the prior allottee cannot create any physical infrastructure in these mines after 31<sup>st</sup> March, 2015. Similarly, the coal mines other than schedule II were declared illegal by Supreme Court judgment dated 25<sup>th</sup> August, 2014 and were cancelled by Supreme Court order dated 24<sup>th</sup> September, 2014. Thus, the prior allottee cannot create any physical infrastructure in such coal mines after 25<sup>th</sup> August, 2014.

k. **Dates to be considered for assets and their valuation:** In order to determine the value of mine infrastructure till the date of vesting, the prior allottees shall be 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). In case of the mines which are yet to be allocated, valuation of mine infrastructure would be required to be done twice. First, before the auction / allotment – an indicative valuation would be done based on statutorily audited balance sheet of the previous financial year for the information of the intending bidders. Secondly, after the vesting / allotment order is issued- the



*final valuation would be done taking into account the change in value of mine infrastructure till the date of vesting/ allotment, as given 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).*

*1. It was decided that based on the above recommendations, CMPDIL should prepare mine-wise list of admissible mine infrastructure and send it to the Office of the Chief Advisor Cost (CAC) under intimation to Ministry of Coal and the Nominated Authority. O/o CAC on the basis of such a report will determine the value of such admissible mine infrastructure and send the final valuation to MoC and Nominated Authority. Nominated Authority will take further action on the disbursal of compensation in terms of the Act and Rules.*

- 1.12 It has been observed from MoC's Letter No. 13018/4/2014-CA-III/CBA-II dated 16<sup>th</sup> November, 2018 that the report of the AVC has been accepted by the Ministry of Coal with the caveat, "At Para 13 of the report with regard to the dates for creation of physical infrastructure, the committee has observed that the prior allottee cannot create any physical infrastructure after 31<sup>st</sup> March, 2015 in Schedule-II coal blocks and 25<sup>th</sup> August, 2014 in other coal blocks. However, Section 3(1)(c) of the CM(SP) Act defines the 'Appointed Date' as the date on which the cancellation of prior allocation of the coal blocks took effect. Accordingly, the said Appointed Date may be considered as the date after which the prior allottee cannot create any physical infrastructure."
- 1.13 The CMPDIL has vide email dated 11<sup>th</sup> September, 2020 forwarded the classification of assets of the Trans Damodar and Bicharpur coal block. Subsequently, Nominated Authority vide their email dated 17<sup>th</sup> September, 2020 requested this Office to carry out valuation for the same (**Annexure-I**).
- 1.14 Since in case of Trans Damodar Coal Block, no asset has been classified as 'Mine Infrastructure other than Land' by CMPDIL for the period ended 31<sup>st</sup> December, 2014, i.e., previous quarter to vesting, hence the valuation in this respect may be treated as NIL. (**Annexure 2A**)
- 1.15 Accordingly, this Office has carried out the revaluation of compensation of Mine infrastructure of Bicharpur Coal block based on the classification of assets as finalized by CMPDIL (vide their email dated 11.09.2020) (**Annexure-II**) and taking into consideration guidelines of AVC dated 14<sup>th</sup> August, 2018 and relevant provisions of the statute.

**CHAPTER-2****METHODOLOGY ADOPTED FOR VERIFICATION OF CLAIM**

- 2.1 Considering the ambit of Section 3(1)(j) and Section 16(2), AVC finalized principles/norms and submitted its report dated 13<sup>th</sup> January, 2015 which were revisited in the light of Delhi High Court judgment and guidelines issued vide its supplementary report dated 14<sup>th</sup> August, 2018.
- 2.2 As per the directions of AVC, CMPDI has to classify all of the assets claimed by the prior allottees of various coal blocks under the four categories viz.
- (i) 'Land' (if included in the Company's claim);
  - (ii) 'Immovable' Assets;
  - (iii) 'Movable' Assets; and
  - (iv) 'Unclassified' Assets.
- 2.3 Office of CAC has been asked to work out the valuation of Mine Infrastructure other than land, comprising of assets which are classified by CMPDIL as immovable assets. The valuation of the assets of Mine Infrastructure other than land, is to be carried out on the basis of WDV (historical cost in case of CWIP) as reflected in the latest available Audited Annual Report of the prior allottee.
- 2.4 Further, as decided by the AVC, the value of any fixed or floating charge on the assets claimed and the liabilities of the companies have not been evaluated.
- 2.5 The re-valuation exercise has been carried out subject to the following:-
- a. Guidelines and principles finalized by the AVC were to be consistently followed by CMPDIL;
  - b. This Office does not verify the existence of the claimed assets as no physical verification of Assets or due diligence could be undertaken;
  - c. In case the value under the head "Mine Infrastructure other than Land" prevails in terms of the recommendations of the CMPDIL, then the duly audited Annual Accounts have been relied upon. In the absence of stand-alone audited financial statements for the respective Coal Blocks, this Office has relied upon the Statutory Auditor's Certificate provided by them.
  - d. This Office does not have the technical competence to analyse the standard expenses to be incurred for a particular item/asset due to complexity of nature of mines and geographical terrain, such as site and mine development expenses, pits, shafts and inclines, etc. which may vary from mine to mine and accordingly the expenditure may also vary. Considering the nature and expanse of assets involved, it may not be feasible to comment upon any financial deviation in the accounting figures from the past trends in comparison to previous financial year. However, wherever the figures were found to be exorbitant as per the guidelines



248599(1)/2020/Nominated Authority

of Asset Valuation Committee, the same will be suitably pointed out for the consideration of the NA on a case to case basis;

- e. This Office is not in a position to verify the ownership of the claimed assets.
- f. The amount of any incidental revenue from the Coal Blocks which may have accrued to the prior allottees, if any, needs to be separately identified under 'incidental revenue' category which may suitably be adjusted by MoC while determining the 'Fixed Amount' as per clause 3.3.2(g)(ii) of the draft bidding document.
- g. As per the provision of Statute, the block is either to be vested with the new allottee or will be deemed to be taken over by the GoI w.e.f. the appointed date. As the ownership of the Block does not lie with the prior allottee subsequent to appointed date, no depreciation is chargeable by the prior allottee on the fixed assets in respect to the coal block as per Accounting principles. Further to this, depreciation is also not chargeable on the Capital Work in Progress. It is not feasible to compute the depreciation suo moto on the fixed assets subsequent to the appointed date considering the nature of assets, no. of assets falling in the block which ranges into thousands, different nomenclatures adopted by the companies in respect of the assets in their annual accounts, variation in rate of depreciation depending upon the remaining useful life (as per the new Companies Act, 2013) of each individual asset, etc.
- h. As regards the issue of Finance/ Interest Cost, AVC has not specifically recommended regarding admissibility/ inadmissibility of Finance/ Interest Cost. In addition to above, from the details submitted, it is not feasible to comment upon inclusion or otherwise of the Finance Costs in the total claim of the prior allottee as the same is not identifiable from the claim.

The following chronology emerges from the above:-

**Table 2.1: Chronology of Re-valuation of Coal Block**

Sl. No.	Particulars	Date
1.	Judgment of Hon'ble Supreme Court cancelling the Coal Blocks	25/08/2014
2.	Order of Hon'ble Supreme Court in W.P. (CRL) No. 120 of 2012	24/09/2014
3.	Formation of Asset Valuation Committee by MoC for valuation of compensation of cancelled coal blocks	24/10/2014
4.	Asset Valuation Committee prescribed the guidelines and principles/ norms for valuation of compensation	13/01/2015
5.	Judgment of the Hon'ble High Court of Delhi	09/03/2017
6.	Letter issued by Nominated Authority requesting Prior Allottee to submit the revised claims in the light of the judgment of the Hon'ble High Court of Delhi	01/02/2018
7.	Asset Valuation Committee revisited the guidelines/ principles of Revaluation in the light of the judgment	14/08/2018
8.	AVC guidelines/principles dated 14.08.2018 forwarded by NA to this Office vide letter dated 26.11.2018	29/11/2018
9.	Classification of assets submitted by CMPDIL to Nominated Authority in respect of Trans Damodar and Bicharpur coal blocks.	11/09/2020
10.	Reference Email from Nominated Authority for undertaking valuation of the two coal blocks.	17/09/2020



**CHAPTER-3**  
**OBSERVATIONS AND RECOMMENDATIONS**

- 3.1 The valuation of the compensation for 'Mine Infrastructure other than land' [as defined under Section 3(1)(j) of the Coal Mines (Special Provisions) Act, 2015] needs to be worked out in terms of the provisions of Section 16(2) of the said Act and taking into consideration the guidelines/ principles finalized by AVC.
- 3.2 The CMPDI/NA has forwarded the classification of assets under the head "Mine Infrastructure other than Land" in case of **Bicharpur coal block**. Since the mine has vested on 23<sup>rd</sup> March, 2015, hence valuation of Mine Infrastructure other than Land has been worked out till immediate previous quarter, i.e., 31<sup>st</sup> December, 2014 in terms of guidelines of AVC as may be seen from **Annexure IA**.
- 3.3 The following observations are made in respect of valuation of coal blocks:-
- (i) CMPDI generally classifies the assets into the given below categories:
    - a) Immovable
    - b) Immovable/ Movable
    - c) Immovable/ Unclassified
    - d) Movable
    - e) Unclassified
    - f) Not a Mine Infrastructure
  - (ii) Revenue generated from the sale of coal (if any) may suitably be adjusted by MoC while determining the 'Fixed Amount' as per clause 3.3.2.(g)(ii) of the draft bidding document.
  - (iii) This Office is not able to compute the depreciation in respect of the assets of the coal block for the reasons as deliberated in para no. 2.5 (g) of Chapter 2. The value of the 'Mine Infrastructure other than Land' may reduce in case of consideration of depreciation. Such non-consideration of depreciation for the computation of valuation of "Mine Infrastructure other than Land" has been conveyed during the meeting held on 7<sup>th</sup> December, 2018 in the Office of NA.
- 3.4 The valuation of compensation in this report is subject to the various limitations, observations, qualifications, suggestions and all other issues raised earlier in similar valuation report submitted vide our letter F. No. 8(6)/CAC/2014 dated 19<sup>th</sup> December, 2014, 26<sup>th</sup> December, 2014, 26<sup>th</sup> February, 2015, 24<sup>th</sup> April, 2015, 3<sup>rd</sup> July, 2015, 27<sup>th</sup> November, 2015, 4<sup>th</sup> December, 2015, 31<sup>st</sup> December, 2015 and 29<sup>th</sup> March, 2016 and previous issued reports for valuation of coal Block compensation. In line with the suggestions made in these letters/ reports, it is advisable that inclusion of adequate safeguard clause in the bid documents, obtaining certificates/ affidavits from the CEO and CFO as well as from the Statutory Auditors of the company, etc. as indicated in our earlier letter D.O. No. 8(6)/CAC/2014 dated 19<sup>th</sup> December, 2014 may be ensured by MoC.



- 3.5 In the given situation, valuation has been assigned under the head "Mine Infrastructure other than Land" as per the provisions of the statute and the guidelines of the AVC and subject to the several caveats and limitations of valuation (as also mentioned in this report as well as in Annexure 1A). Accordingly, the details provided by the prior allottee and the corresponding classification of assets made by CMPDIL has been reproduced verbatim in **Annexures 1B**.
- 3.6 The NA is requested to take a suitable decision as regards the admissibility/inadmissibility of finance/ interest cost and depreciation for the period subsequent to the 'appointed date'.
- 3.7 It is suggested that the Nominated Authority may adjust the previous payment made, if any, before finalising the settlement amount payable to prior allottee.
- 3.8 The valuation exercise undertaken for the Coal Blocks yet to be allocated/vested are for the sole purpose of providing an indicative valuation for facilitating auction of the coal blocks, as is envisaged in the AVC revised guidelines. The same is not meant for settlement of final compensation payable by the new allottee to the prior allottee.**
- 3.9 The previous valuation of 'Mine Infrastructure other than Land' as worked out by this Office for the assets classified as such by CMPDI as on 31.03.2014 in respect of Bicharpur coal block was to the tune of Rs. 1,90,12,295/-.
- 3.10 As per the information submitted to this Office by CMPDI dated 11<sup>th</sup> September, 2020, valuation of 'Mine Infrastructure other than Land' in respect of Bicharpur coal block has been worked out as on 31.12.2014 in terms of revised guidelines of AVC as Rs.4,03,82,897/-.
- 3.11 The reasons for variation in valuation of 'Mine Infrastructure other than Land' as on 31.03.2014 and 31.12.2014 are : Addition of two new assets, viz., 'Boundary Wall' and 'Road Construction', during 2014-15 as 'Mine Infrastructure other than Land' amounting to Rs.2,16,43,075/- and reclassification of one asset of Rs 2,72,473/- earlier classified as 'Mine Infrastructure other than Land' as 'Not a Mine Infrastructure' and.
- 3.12 It is further recommended that in respect of coal blocks where CMPDI has not classified any of the assets as "Mine Infrastructure other than Land" the question of undertaking valuation by this Office does not arise. Therefore, NA/MoC may proceed with the further necessary actions (issue of vesting order/determination of Final Compensation payable to the prior allottee etc.) without referring such 'Nil' cases to this Office.



- 3.13 Since in case of Trans Damodar Coal Block, no asset has been classified as 'Mine Infrastructure other than Land' by CMPDIL for the period ended 31<sup>st</sup> December, 2014, i.e., previous quarter to vesting, hence the valuation in this respect may be treated as NIL. **Annexure 2A**

(Rajesh Yadav)  
Director

Date: 17/09/20



248599(1)/2020/Nominated Authority

9/17/2020

Email

Annexure - I

Email

rajeshyadav.icoas@nic.in

**Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison****From :** Nominated Authority <nomauthority.moc@nic.in>

Thu, Sep 17, 2020 12:12 PM

**Subject :** Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison

2 attachments

**To :** Kartik Agrawal <fca.kartik@gov.in>**Cc :** Rajesh Yadav <rajeshyadav.icoas@nic.in>, Ajitesh Kumar <ajiteshkumar@nic.in>, MANISH UNIYAL <manish.uniyal38@nic.in>, surendra kumar <surendra.sunda@nic.in>

Sir,

Classification of mine infrastructure in respect of Bicharpur and Trans Damodar has been received from CMPDIL. It is kindly requested to carry of valuation of mine infrastructure as per the extant guidelines.

Regards,  
Manish Uniyal, US, O/o. NA, MoC

**From:** "GOPAL PRASAD" <gmpad.cmpdi@coalindia.in>**To:** "Nominated Authority" <nomauthority.moc@nic.in>, "surendra kumar" <surendra.sunda@gov.in>, "Office of CAC" <web-cac@nic.in>, "MANISH UNIYAL" <manish.uniyal38@nic.in>**Cc:** "Shekhar Saran" <cmd.cmpdi.cil@coalindia.in>, "Anil Kumar Rana" <dtpnd.cmpdi@coalindia.in>**Sent:** Friday, September 11, 2020 4:05:17 PM**Subject:** Fwd: Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison

Dear Sir,

I am directed to send herewith the mine infrastructure classification for Bicharpur and Trans Damodar Blocks, based on the information received vide your trailing email.

With regards,  
GM (PAD)

**From:** "Nominated Authority" <nomauthority.moc@nic.in>**To:** "GOPAL PRASAD" <gmpad.cmpdi@coalindia.in>**Cc:** "surendra kumar" <surendra.sunda@gov.in>, "Office of CAC" <web-cac@nic.in>, "MANISH UNIYAL" <manish.uniyal38@nic.in>, "Shekhar Saran" <cmd.cmpdi.cil@coalindia.in>, "Anil Kumar Rana" <dtpnd.cmpdi@coalindia.in>, "Anandji Prasad" <gmumd.cmpdi.cil@coalindia.in><https://email.gov.in/h/printmessage?id=10037&tz=Asia/Kolkata&xim=1>

1/3

248599(1)/2020/Nominated Authority

Annexure-II

9/17/2020

Email

Email

fca.kartik@gov.in

**Fwd: Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison**

**From :** Office of CAC <web-cac@nic.in>

Mon, Sep 14, 2020 10:42 AM ↓

**Subject :** Fwd: Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison

📎 2 attachments

**To :** Rajesh Yadav <rajeshyadav.icoas@nic.in>, Kartik Agrawal <fca.kartik@gov.in>

**From:** "GOPAL PRASAD" <gmpad.cmpdi@coalindia.in>

**To:** "Nominated Authority" <nomauthority.mcc@nic.in>, "surendra kumar" <surendra.sunda@gov.in>, "Office of CAC" <web-cac@nic.in>, "MANISH UNIYAL" <manish.uniyal38@nic.in>

**Cc:** "Shekhar Saran" <cmd.cmpdi.cil@coalindia.in>, "Anil Kumar Rana" <dtpnd.cmpdi@coalindia.in>

**Sent:** Friday, September 11, 2020 4:05:17 PM

**Subject:** Fwd: Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison

Dear Sir,

I am directed to send herewith the mine infrastructure classification for Bicharpur and Trans Damodar Blocks, based on the information received vide your trailing email.

With regards,  
GM (PAD)

**From:** "Nominated Authority" <nomauthority.mcc@nic.in>

**To:** "GOPAL PRASAD" <gmpad.cmpdi@coalindia.in>

**Cc:** "surendra kumar" <surendra.sunda@gov.in>, "Office of CAC" <web-cac@nic.in>, "MANISH UNIYAL" <manish.uniyal38@nic.in>, "Shekhar Saran" <cmd.cmpdi.cil@coalindia.in>, "Anil Kumar Rana" <dtpnd.cmpdi@coalindia.in>, "Anandji Prasad" <gmumd.cmpdi.cil@coalindia.in>

**Sent:** Monday, August 31, 2020 4:42:33 PM

**Subject:** Re: Classification of Mine Infrastructure for 7 blocks for which earlier classification of 2015 is not available for comparison

Sir,

In reference to the trailing email, it is to inform you that only Bicharpur and Trans Damodar coal mines have been allotted under CMSP Act yet and disbursement of fixed cost has been done for only these two coal mine out of 7 coal mines mentioned in the trailing email.

In respect of the above 2 coal mines, please find attached information.

<https://email.gov.in/h/printmessage?id=5760&tz=Asia/Kolkata&xim=1>

1/3



248599(1)/2020/Nominated Authority

Annexure - 1A**Summary of Valuation of Assets classified as 'Mine Infrastructure other than Land' as on 31.12.2014 for Bicharpur Coal Block**

Sl. No.	Particulars	Details
1.	Name of Coal Block	Bicharpur Coal Block
2.	Name of Prior Allottee	Madhya Pradesh State Mining Corporation Ltd. (MPSMC)
3.	Covered Under Schedule of the CM(SP) Act, 2015	Schedule II
4.	Total amount claimed by prior allottee under the classification "Mine Infrastructure Other than Land" in the original claim as on 31.03.2014	Rs.6,30,38,295/-
5.	Out of the above, amount of the assets classified under the head "Mine Infrastructure Other than Land" by CMPDI in the previous valuation exercise.	Rs.1,90,12,295/-
6.	Whether the prior allottee has challenged the compensation in the Delhi High Court Case	No such information is available.
7.	Date of Vesting Order	23/03/2015 (as per the information made available by NA)
8.	Financial Year/Quarter to be adopted for the purpose of Valuation as laid down in the revised guidelines by AVC	31/12/2014
9.	Whether the Financial Results for the relevant financial year/quarter as mentioned in column no. 8 above, have been made available or not.	Yes.
10.	Total amount now claimed by prior allottee under the classification "Mine Infrastructure Other than Land" as on 31.03.2014, in the light of judgment of Hon'ble High Court of Delhi.	Rs.5,82,03,729/-
11.	Total amount claimed by prior allottee under the classification "Mine Infrastructure Other than Land" as on 31.12.2014 in terms of the provisions of the CM(SP) Act, 2015 as applicable to the Schedule II Coal Blocks.	Rs.38,98,90,081/-
12.	Total amount of the assets classified under the head "Mine Infrastructure Other than Land" by CMPDI after taking into consideration break up of Assets as made available by prior allottee as on 31.03.2014.	Rs.1,87,39,822/-
13.	Total amount of the assets classified under the head "Mine Infrastructure Other than Land" by	Rs.4,03,82,897/-

Annexure - 1A

Sl. No.	Particulars	Details
	CMPDI after taking into consideration break up of Assets as made available by prior allottee as on 31.12.2014	
14.	Whether depreciation has been charged by the prior allottee in the claim beyond appointed date	No. (As per information made available)
15.	Whether interest has been claimed by the prior allottee in the claim beyond appointed date	Not clearly evident from the details as made available to this Office.





248599(1)/2020/Nominated Authority

BICHARPUR BLOCK													Annexure 18		
Revised Classification by															
CMPDIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
A. As per the list provided earlier															
1	Power Supply Infrastructure establishment	Additional Supervision Charges with Ser Tax-33KV	3,49,243	NO	Immovable (I)	NA	NA	Immovable		3,49,243	3,49,243	3,49,243	3,49,243	3,49,243	
2	Power Supply Infrastructure	Feeder Bay Construction-33KV	34,84,000	NO	Immovable (I)	NA	NA	Immovable		34,84,000	34,84,000	34,84,000	34,84,000	34,84,000	
3	Power Supply Infrastructure	Power Supply Line Installation Work	48,80,274	NO	Immovable (I)	NA	NA	Immovable		48,80,274	48,80,274	48,80,274	48,80,274	48,80,274	
4	Power Supply Infrastructure establishment expenses	Railway Track Crossing - Electrical	30,000	NO	Immovable (I)	NA	NA	Immovable		30,000	1,56,264	1,56,264	1,56,264	1,56,264	Addition of Rs.1,26,264/- has not been classified as Mine Infrastructure hence not considered
5	Power Supply Infrastructure establishment	Registration Fees & Application Form - 6.5MVA	10,025	NO	Immovable (I)	NA	NA	Immovable		10,025	10,025	10,025	10,025	10,025	
6	Power Supply Infrastructure	Supervision Charges with Ser Tax- Temp Line	44,457	NO	Immovable (I)	NA	NA	Immovable		44,457	44,457	44,457	44,457	44,457	
7	Power Supply Infrastructure establishment	Supervision Charges with Service Tax- 33KV	5,79,799	NO	Immovable (I)	NA	NA	Immovable		5,79,799	5,79,799	5,79,799	5,79,799	5,79,799	

248599(1)/2020/Nominated Authority

BICHARPUR BLOCK													Annexure 18		
Revised Classification by CMPDIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (I)/Movable (W)/Unclassified (U)/Land (L)	Suggested change in classification, if any	Reasons for suggested change (Only if the asset is part of Mine Infrastructure, Tangible & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
8	Power Supply infrastructure establishment expenses	Supply Affording Charges-33KV	7,50,000	NO	Immovable (I)	NA	NA	Immovable		7,50,000	48,75,000	48,75,000	48,75,000	48,75,000	Addition of Rs.41,25,000/- has not been classified as Mine Infrastructure hence not considered
9	Forest Clearance	Afforestation Fees	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure		-	1,48,84,912	1,48,84,912	-	1,48,84,912	
10	Preparation of Geological Report	Bicharpur Exploration Expenses	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure		-	3,83,88,838	3,83,88,838	3,83,88,838	3,83,88,838	
11	Regional Exploration expenses paid to	Bicharpur Regional Exploration	49,16,135	NO	Immovable (I)	NA	NA	Not a mine infrastructure		49,16,135	49,16,135	49,16,135	-	49,16,135	
12	Civil Works, Workshops, Incline &	Boundary Wall (CWIP)	43,02,952	NO	Immovable (I)	NA	NA	Immovable		43,02,952	1,93,27,905	1,93,27,905	1,93,27,905	1,93,27,905	
13	Civil Works, Workshops, Incline & Shafts	Civil Work for Mine Infra in Progress	-	NO	Immovable (I)	NA	NA	Unclassified	Item-wise break-up not given.	-	23,46,70,139	23,46,70,139	23,46,70,139	20,28,20,095	
14	Expenses incurred for Coal evacuation, Charges	Coal Evacuation Consultancy	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure		-	7,86,520	7,86,520	7,86,520	7,86,520	
15	Expenditure incurred on "Consent to	Consent to Establish	1,12,360	NO	Immovable (I)	NA	NA	Not a mine infrastructure		1,12,360	2,39,720	2,39,720	2,39,720	2,39,720	
16	Expenses incurred for Coal	Environmental Monitoring	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure		-	1,24,920	1,24,920	1,24,920	1,24,920	



248599(1)/2020/Nominated Authority

Revised Classification by CMPDIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
17	Expenses incurred for Coal	Fencing and Afforestation Consultancy	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure			82,500	82,500	82,500	82,500	
18	Civil Works, Workshops, Incline &	Ground Leveling of Land Exp	8,42,160	NO	Immovable (I)	NA	NA	Not a mine infrastructure		8,42,160	8,42,160	8,42,160	8,42,160	8,42,160	
19	Expenses incurred for Highest	Highest Flood Level Test	55,618	NO	Immovable (I)	NA	NA	Not a mine infrastructure		55,618	55,618	55,618	55,618	55,618	
20	Expenses incurred for Highest	Hydrological Survey & R R Study	7,23,036	NO	Immovable (I)	NA	NA	Not a mine infrastructure		7,23,036	7,23,036	7,23,036	7,23,036	7,23,036	
21	MDO Contract Expenses	MDO Contract Expenses	17,23,162	NO	Immovable (I)	NA	NA	Not a mine infrastructure		17,23,162	17,23,162	17,23,162	17,23,162	17,23,162	
22	Expenses incurred for Coal	Mine Consultancy	38,56,422	NO	Immovable (I)	NA	NA	Not a mine infrastructure		38,56,422	38,56,422	38,56,422	38,56,422	38,56,422	
23	Mine infrastructure supervising expenses	Owners Engineers - Construction Phase Charges	63,87,082	NO	Immovable (I)	NA	NA	Not a mine infrastructure		63,87,082	2,38,92,978	2,38,92,978	2,38,92,978	2,38,92,978	
24	Mine infrastructure supervising expenses	Owners Engineers - Consulting Charges	75,08,323	NO	Immovable (I)	NA	NA	Not a mine infrastructure		75,08,323	75,08,323	75,08,323	75,08,323	75,08,323	
25	Expenses incurred for Prospecting	Pillar Posting Expenses	1,67,176	NO	Immovable (I)	NA	NA	Not a mine infrastructure		1,67,176	2,65,176	2,65,176	2,65,176	2,65,176	
26	Civil Works, Workshops,	Portable Magazine	1,69,928	NO	Immovable (I)	NA	NA	Immovable		1,69,928	1,69,928	1,69,928	1,69,928	1,69,928	
27	Expenditure on Railway Sidings	Prefeasibility Study of Railway Siding Work	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure			2,24,720	2,24,720	2,24,720	2,24,720	

248599(1)/2020/Nominated Authority

BICHARIPUR BLOCK										Annexure 1B					
Revised Classification by										CMPDL					
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
28	Expenses incurred for Prospecting Scheme Expenses	Prospecting Scheme Expenses	46,090	NO	Immovable (I)	NA	NA	Not a mine infrastructure		46,090	46,090	46,090	46,090	46,090	
29	Expenditure on Public Hearing Programme	Public Hearing Programme	4,80,436	NO	Immovable (I)	NA	NA	Not a mine infrastructure		4,80,436	4,80,436	4,80,436	4,80,436	4,80,436	
30	Expenditure on Railway Sidings	Rail Road Feasibility Report	2,72,473	NO	Immovable (I)	NA	NA	Not a mine infrastructure	In earlier classification (2015), description of this item was shown as "Railway Siding infrastructure" and was classified "Immovable". However, in this classification the description is shown as "Rail Road Feasibility Report" which is not a mine infrastructure.	2,72,473	2,72,473	2,72,473	2,72,473	2,72,473	



248599(1)/2020/Nominated Authority

BICHARPUR BLOCK														Annexure 1B	
Revised Classification by															
CMPDIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
31	Expenses incurred for Prospecting scheme, Pillar posting at Mine and for other Regulatory Clearance	Regulatory Clearance Expenses	3,49,525	NO	Immovable (I)	NA	NA	Not a mine infrastructure		3,49,525	3,49,525	3,49,525	3,49,525	3,49,525	
32	Civil Works, Workshops, Incline & Shafts	Road Construction (CWIP)	41,39,144	NO	Immovable (I)	NA	NA	Immovable		41,39,144	1,07,57,266	1,07,57,266	1,07,57,266	1,07,57,266	
33	Civil Works, Workshops, Incline & Shafts	Security Guard Room Construction	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure		-	2,24,117	2,24,117	2,24,117	2,24,117	
34	Expenses incurred for Highest Structural	Survey Consultancy	3,79,984	NO	Immovable (I)	NA	NA	Not a mine infrastructure		3,79,984	3,79,984	3,79,984	3,79,984	3,79,984	
35	Expenses incurred for Coal evacuation,	Vetting of Structural Analysis of Buildings	1,68,540	NO	Immovable (I)	NA	NA	Not a mine infrastructure		1,68,540	1,68,540	1,68,540	1,68,540	1,68,540	
36	Amount deposited in ESCROW account	Amount deposited in ESCROW account	-	NO	Immovable (I)	NA	NA	Not a mine infrastructure		-	12,46,000	12,46,000	12,46,000	12,46,000	
37	Security Deposit with MPPKVV CO LTD	Security Deposit with MPPKVV CO LTD	29,70,000	NO	Immovable (I)	NA	NA	Not a mine infrastructure		29,70,000	1,90,94,000	1,90,94,000	1,90,94,000	1,90,94,000	

248599(1)/2020/NR/FC/CE - Nominated Authority

BICHARPUR BLOCK										Annexure 1B					
Revised Classification by										CMPDIL					
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
38	Premises	Premises Main gate		NO	Immovable (I)	NA	NA	Not a mine infrastructure			1,42,380	1,42,380	1,42,380	1,42,380	
39	Site Administration Expenses (Pre-Operation) *	Site Administration Expenses (Pre-Operation)	85,05,385	NO	Immovable (I)	NA	NA	Not a mine infrastructure		85,05,385	2,40,11,201	2,40,11,201	2,40,11,201	2,15,17,140	
Total			5,82,03,729							5,82,03,729	42,42,34,186	42,42,34,186	40,44,33,139	38,98,90,081	

Total of Additions during 2014-15 (details given below) which form a part of the value appearing as on 31.03.2015	36,60,30,457				
Value of Assets classified as Mine Infrastructure other than Land by CMPDIL (including additions during 2014-15)	1,87,39,822	4,46,34,161	4,46,34,161	4,46,34,161	4,46,34,161
Less: Additions during 2014-15 classified as 'Not a Mine Infrastructure' by CMPDIL but which is already included in the value of assets classified as such as on 31.03.2015, 31.03.2016, 31.03.2017 & 31.12.2014 (As per details given below)					
Railway track Crossing (Sl No. 4 above)		(1,26,264)	(1,26,264)	(1,26,264)	(1,26,264)
Supply Affording Charges-33KV (Sl. No.8 above)		(41,25,000)	(41,25,000)	(41,25,000)	(41,25,000)
Net Valuation of Mine Infrastructure other than Land	1,87,39,822	4,03,82,897	4,03,82,897	4,03,82,397	4,03,82,897

## Comments of CMPDIL

\* Site administration expenses are the pre-operative expenses for the coal block which is the part of the pre operation losses as per the financial statement.

\* The amount as on 31.03.17 is exclusive of Rs.10.32 Crores which has been received in the year 2016-17 from Ministry of Coal as per the vesting order condition.

\* As per the information and records produced before us the amount of Rs.142380 incurred on Premises Main Gate has been paid by AIC Mineral Resources Limited (the JV Partner).

Note: Expenditure incurred on mine infrastructure from 23rd March 2017, the date of vesting order to 31st March 2015 is Rs. 7.24 lacs only and accordingly expenditure incurred up to the date of vesting shall be Rs. 4242.34 lacs -7.16 lacs-



248599(1)/2020/Nominated Authority

BICHARPUR BLOCK														Annexure 1B	
Revised Classification by															
CMPDIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
B. New Items additions in 2014-15														Classification by CMPDIL	
1	Power Supply infrastructure	Railway Track Crossing - Electrical						Not a mine infrastructure			1,26,264				Added at Sl. No. 4 above
2	Power Supply infrastructure	Supply Affording Charges-33KV						Not a mine infrastructure			41,25,000				Added at Sl. No. 8 Above
3	Forest Clearance	Afforestation Fees						Not a mine infrastructure			1,48,84,912				
4	Preparation of Geological Report (Exploration	Bicharpur Exploration Expenses						Not a mine infrastructure			3,83,88,838				
5	Civil Works, Workshops, Incline &	Boundry Wall (CWIP)						Immovable			1,50,24,553				Added above at Sl. No. 12
6	Civil Works, Workshops, Incline & Shafts	Civil Work for Mine Infra in Progress						Not a mine infrastructure	Item-wise break-up not given.		23,46,70,139				
7	Expenses incurred for Coal production	Coal Evacuation Consultancy Charges						Not a mine infrastructure			7,86,520				
8	Expenditure incurred on "Consent to Establish"	Consent to Establish						Not a mine infrastructure			1,27,360				
9	Expenses incurred for Coal	Environmental Monitoring						Not a mine infrastructure			1,24,920				
10	Expenses incurred for Coal	Fencing and Afforestation Consultancy						Not a mine infrastructure			82,500				

248599(1)/2020/Nominated Authority

BICHARPUR BLOCK											Annexure 18				
Revised Classification by CNP/DIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	Earlier classification (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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
11	Mine infrastructure supervising expenses	Owners Engineers - Construction Phase						Not a mine infrastructure			1,75,05,896				
12	Expenses incurred for Prospecting scheme.	Pillar Posting Expenses						Not a mine infrastructure			98,000				
13	Civil Works, Workshops,	Portable Magazine						No claim			(0)				
14	Expenditure on Railway Sidings	Prefeasibility Study of Railway Siding Work						Not a mine infrastructure			2,24,720				
15	Civil Works, Workshops, Incline &	Road Construction (CWIP)						Immovable			63,28,100				Added at Sl. No. 32 above
16	Civil Works, Workshops, Incline & Shafts	Security Guard Room Construction						Not a mine infrastructure			2,24,117				
17	Amount deposited in ESCROW account	Amount deposited in ESCROW account						Not a mine infrastructure			12,46,000				
18	Security Deposit with MPPKVV CO LTD	Security Deposit with MPPKVV CO LTD						Not a mine infrastructure			1,61,24,000				
19	Premises Main gate	Premises Main gate						Not a mine infrastructure			1,42,380				



248599(1)/2020/Nominated Authority

BICHARPUR BLOCK														Annexure 1B	
Revised Classification by CMPDIL															
Sl. NO.	Head of the asset	Name of the Item	Gross Block (31.03.2014)	Depreciation Charged or not	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 & Immovable item)	Revised Classification (Sept 2020) based on original guidelines (dtd 14.01.15) and revised guidelines (dtd 16.11.18) of the Expert Committee	Remarks	Net Block as on 31.03.2014	Net Block as on 31.03.2015	Net Block as on 31.03.2016	Net Block as on 31.03.2017	Net Block of the quarter immediately preceding the execution of Vesting order/Allotment order duly certified by the statutory auditors of the Company (as on 31.12.2014)	Remarks
20)	Site Administration Expenses (Pre-Operation)	Site Administration Expenses (Pre-Operation)							Not a mine infrastructure		1,55,05,816				
											36,60,30,457				

**ASSETS - TRANS DAMODAR**

**Annexure 2A**

Item-wise details of Assets

Sl. No.	Held 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 c. tangible and Immovable item)	Classification by CWPDU		Net Block as on 31.3.14 (Rs. In lakh)	Net Block as on 31.3.15 (Rs. In lakh)	Net Block as on 31.3.16 (Rs. In lakh)	Net Block as on 31.3.17 (Rs. In lakh)	Remarks
								Break-up not given	Break-up not given					
A. As per the list provided earlier for Net Block items given as on 31.3.2014														
1	Buildings	Immovable			I			Unclassified	Break-up not given	88.49	Not Available	Not Available	Not Available	Since the allocation of Coal Block has been canceled & mining stopped w.e.f. 31.03.2015, the subsequent records in the books of
2	Plant & Equipment	Immovable			I			Unclassified	Break-up not given	776.35	Not Available	Not Available	Not Available	
3	Furniture & Fixtures	Movable			M			Unclassified	Break-up not given	6.77	Not Available	Not Available	Not Available	
4	Office Equipment	Movable			M			Unclassified	Break-up not given	96.44	Not Available	Not Available	Not Available	
5	Mine Development	Immovable			I			Unclassified	Break-up not given	2259.15	Not Available	Not Available	Not Available	
<b>TOTAL</b>										<b>3,227.20</b>				
B. New item Additions in 2014-15.														

**Note:**  
 a. Mine Infrastructure have been developed by the MDO on behalf of WJMDTC Ltd as per the terms of Contract Agreement executed  
 b. Values as per the audited balance sheet of the MDO M/s. Trans Damodar Coal Mining Pvt. Ltd



249103/2020/Nominated Authority

Annexure-II

BY E-MAIL

No.NA-203/3/2020-NA  
 Government of India  
 Ministry of Coal  
 O/o Nominated Authority  
 \*\*\*\*\*

120-F, Shastri Bhawan, New Delhi  
 Date : 05.11.2020

MEETING NOTICE

Subject : Determination of compensation for mine infrastructure payable to M.P. State Mining Corporation Limited Ltd. (MPSMCL) as the prior allottee of Bicharpur coal mine in terms of the Coal Mines (Special Provisions) Act, 2015 and Judgment dated 09.03.2017 passed by Hon'ble High Court of Delhi in WP(C) No.973/ 2015- Reg.

.....

The undersigned is directed to refer to Nominated Authority's Order dated 02.11.2020 on the above-mentioned subject and to say that both prior allottee (MPSMCL) and present allocattee (M/s. Ultratech Cements Ltd.) were called upon to present their comments / objection, if any, on the determination made by the Nominated Authority on 06.11.2020 at 11.00 AM.

2. In view of the above, both the parties are requested to be present before the Nominated Authority on 06.11.2020 at 11.00 AM through the following weblink and password:-

Meeting link : <https://sbicapital1.webex.com/sbicapital1/j.php?MTID=m5229437a4af5a89bb30b486e98661ba>  
 Password : 12345

3. It is requested to make it convenient to attend the meeting.



[ Manish Uniyal ]

Under Secretary to the Government of India

To,

1. The CMD, M/s. Madhya Pradesh State Mining Corporation Ltd., Paryawas Bhawan, Block 'A', IInd floor, Jail Road, Arera Hills, Bhopal (M.P.) 462011.
2. The CMD, M/s. Ultratech Cements Ltd., Ahura Centre, B-Wing, 2<sup>nd</sup> Floor, Mahakali Caves Road, Andheri East, Mumbai, Maharashtra-400093.