

Through E –MAIL/Speed Post

File No NA-203/8/2023-NA
Government of India
Ministry of Coal
Office of Nominated Authority

4th Floor, Zone-6, GPOA-3,
Netaji Nagar, New Delhi – 110023
Dated: 01st July, 2026

To,
The Successful allottee, Senior Vice President (Coal Strategy)
M/s JSW Steel Limited
JSW Centre Bandra Kurla Complex
Near MMRDA Grounds
BandraKurla Complex-Bandra East-400051.
Email: - skumar.singh@jsw.in

Subject: Intimation regarding the location/pathways of invoices/vouchers furnished by M/s Electrosteel Castings Limited (ECL) towards the hard cost of Shafts and Inclines in compliance with the Final Compensation Order dated 19.11.2025.

Reference:

1. Final Compensation order dated 19.11.2025
2. ECL's letter dated 19.12.2025

Sir,

I am directed to refer to the above-mentioned references and to say that in terms of the Final Compensation Order dated 19.11.2025, the value of hard cost for Shafts and Inclines was finally determined as INR 2,51,24,62,549, as on 31.03.2015.

2. It was noted that JSW Steel Limited ("JSW") had mentioned that invoices for items amounting to INR 69,55,04,210/- could not be located by them in the invoices (contained in the hard disk provided to them).

3. As already recorded in the Final Compensation Order dated 19.11.2025, that as a measure of abundant caution, Electrosteel Castings Ltd ("ECL") was directed to furnish relevant invoices/vouchers within 15 business days from receipt of the Final Compensation Order, to enable release of the said amount.

4. Vide an email dated 10.12.2025, ECL sought an extension of 7 additional business days (till 19.12.2025), on the grounds that the invoices/vouchers were voluminous and over 10 years old, which was granted vide letter dated 17.12.2025 by this office.

5. Thereafter, ECL duly submitted its reply vide letter dated 19.12.2025, enclosing supporting documents and providing the location/pathways of the relevant records available in the data previously shared with JSW. The submissions covered, inter alia, the following categories:

| SL No. | Categories | Amount in INR - as per JSW's Annexure 4 of letter dated 01.11.2025 | No. of Document Numbers / Entries in JSW Annexure 4 |
|---------------|--|---|--|
| 1 | Import-Invoice | 17,30,36,337 | 23 |
| 2 | Issue from Stock - Steel, Cement, Explosive | 48,57,86,404 | 21461 |
| 3 | Service Tax | 6,09,87,847 | 2 |
| 4 | Cash Entry | 51,40,610 | 1346 |
| 5 | Invoices of domestic vendors | 67,33,861 | 4 |
| 6 | JV Entry / Dr/Cr Note | (2,74,33,525) | 263 |
| 7 | Cost excluded by Valuers | (87,47,324) | 151 |
| | Grand Total | 69,55,04,210 | 23250 |

6. ECL has also furnished category-wise annexures indicating the specific folder structure, document references and pathways for locating the relevant invoices/vouchers in the hard disk earlier provided to JSW. In addition, separate compilations of documents have been submitted wherever considered necessary for ease of verification.

7. The Coal Mines (Special Provisions) Act, 2015 ("Act"), or the Rules made thereunder, interpreted in terms of the judgement of the Hon'ble Delhi High Court, require statutorily audited figures to be relied upon for determination of compensation. Accordingly, even as per the Chief Advisor Cost (CAC), Ministry of Finance, accepting statutory auditor certified figures has been the practice in case of determination of compensation in all other cases under the Act, for all mines.

8. In any event, it is noted that the relevant invoices/documents, including the invoices/vouchers of ₹69,55,04,210/-, have been duly verified by Adroit, who were appointed by CMPDIL on instructions of the Nominated Authority. Prior to Adroit verification also, all these expenses have also been duly verified by Resolute Valuers and Consultants Private Limited (also appointed by CMPDIL on instructions of the Nominated Authority) from the SAP entries i.e. the ERP accounting package used by ECL.

9. Accordingly, copies of ECL's letter dated 19.12.2025 along with the relevant annexures indicating the location/pathways of the invoices/vouchers are forwarded herewith for information in terms of the Final Compensation Order dated 19.11.2025

10. This communication is issued solely in compliance with the directions

contained in the Final Compensation Order dated **19.11.2025**, insofar as the location/pathways of the invoices/vouchers furnished by ECL are concerned. The communication of these documents shall not be construed as reopening or reconsideration of any issue already determined in the Final Compensation Order.

Yours sincerely,

(Arvind Kumar)
Under Secretary to the Government of India

Copy to:-

1. Prior Allottee-I, The Managing Director, M/s Electro Steel Casting Limited (ECL), Rathod Colony, Rajgangpur, Sundergarh-770017. And G.K Tower, 19 Camac Street, Kolkatta, 700017.
2. Prior Allottee-II, The CMD, Steel Authority of India Limited, Ispat Bhawan, Lodhi Road, New Delhi- 110003
3. The Coal Controller, Coal Controllers' Organisation, Delhi
4. U.S, P&S-II (For Kind information).
5. Sr.T.D, NIC, MOC with request to upload this on the website of MOC.