

TAMIL NADU ELECTRICITY REGULATORY COMMISSION

Draft Proceedings No. _____ dt. .02.2019

(Comments/suggestions are invited on or before 29.03.2019)

Sub.: Procedure for verification of Captive Generating Plant(CGP) status in accordance to requirements in Rule 3 of Electricity Rules 2005 –Reg.

Ref.:1. Notification of Ministry of Power, Govt. of India vide G.S.R. 379 (E) dt.08.06.2005.

2. Direction in judgment delivered by Hon'ble High Court of Madras, Madurai Bench in W.A(M.D) Nos.930 & 931 of 2017, dt..09.10.2018.

1) The Hon'ble High Court, Madras – Madurai Bench in the judgment delivered in the Writ Appeal Nos. 930 & 931 of 2017 dt.09.10.2018, in the case of verification of captive status of Captive Generating Plants(CGPs) and Captive users, filed by TANGEDCO, has issued following directions to the Commission:

“2... to issue either a general or specific order detailing the procedure to be followed for verification of the CGP status either by directing or giving liberty to the appellants to verify the captive status of the Generating companies.”

2) In pursuance of the above judgment, Commission has called for records of instructions issued by the Distribution Licensee, TANGEDCO, to the field officers, pertaining to verification of captive status of plants with illustrations of various types of captive power plants functioning as a Company, Association of persons,

Special Purpose Vehicle, Co-operative society and a study made. In compliance with the directions of the Hon'ble High Court of Madras-Madurai Bench and the Electricity Rules,2005 prescribed in exercise of powers in section 176 of the Electricity Act,2003 in the Notification dt.8.6.2005,Commission hereby issues the following procedural direction in exercise of powers in section 97 of the Electricity Act,2003 to be followed by the Distribution licensee in assessing compliance of CGP status of a power plant.

3. Scope

3.1 This procedure is applicable to all power plants functioning as Captive Generating Plants in the State and its captive users.

4. Statutory provisions

4.1 The Electricity Rules 2005 notified vide Notification No. G.S.R 379(E) dt.8.6.2005 lays down the following requirements for a Captive Generating Plant:

“3. Requirements of Captive Generating Plant.

(1) No power plant shall qualify as a ‘captive generating plant’ under section 9 read with clause (8)of section 2 of the Act unless

(a) in case of a power plant

(i) not less than twenty six percent of the ownership is held by the captive user(s), and

(ii) not less than fifty one percent of the aggregate electricity generated in such plant, determined on an annual basis, is consumed for the captive use:

Provided that in case of power plant set up by registered cooperative society, the conditions mentioned under paragraphs at (i) and (ii) above shall be satisfied collectively by the members of the cooperative society:

Provided further that in case of association of persons, the captive user(s) shall hold not less than twenty six percent of the ownership of the plant in aggregate and such captive user(s) shall consume not less than fifty one percent of the electricity generated, determined on an annual basis, in proportion to their shares in ownership of the power plant within a variation not exceeding ten percent;

(b) in case of a generating station owned by a company formed as special purpose vehicle for such generating station, a unit or units of such generating station identified for captive use and not the entire generating station satisfy (s) the conditions contained in paragraphs (i) and (ii) of sub-clause (a) above including-

Explanation :

(1) The electricity required to be consumed by captive users shall be determined with reference to such generating unit or units in aggregate identified for captive use and not with reference to generating station as a whole; and

(2) the equity shares to be held by the captive user(s) in the generating station shall not be less than twenty six per cent of the proportionate of the equity of the company related to the generating unit or units identified as the captive generating plant.

Illustration: In a generating station with two units of 50 MW each namely Units A and B, one unit of 50 MW namely Unit A may be identified as the Captive Generating Plant. The captive users shall hold not less than thirteen percent of the equity shares in the company (being the twenty six percent proportionate to Unit A of 50 MW) and not less than fifty

one percent of the electricity generated in Unit A determined on an annual basis is to be consumed by the captive users.

(2) It shall be the obligation of the captive users to ensure that the consumption by the Captive Users at the percentages mentioned in sub-clauses (a) and (b) of sub-rule (1) above is maintained and in case the minimum percentage of captive use is not complied with in any year, the entire electricity generated shall be treated as if it is a supply of electricity by a generating company.

Explanation.- (1) For the purpose of this rule.

a. "Annual Basis" shall be determined based on a financial year;

b. "Captive User" shall mean the end user of the electricity generated in a Captive Generating Plant and the term "Captive Use" shall be construed accordingly;

c. "Ownership" in relation to a generating station or power plant set up by a company or any other body corporate shall mean the equity share capital with voting rights. In other cases ownership shall mean proprietary interest and control over the generating station or power plant;

d. "Special Purpose Vehicle" shall mean a legal entity owning, operating and maintaining a generating station and with no other business or activity to be engaged in by the legal entity."

4.2 The provisions in the Electricity Act,2003 that relate to Captive Generation and the definitions of generating company, generating station are reproduced for ease of reference and understanding:

Section 2(8):

“Captive generating plant” means a power plant set up by any person to generate electricity primarily for his own use and includes a power plant set up by any co-operative society or association of persons for generating electricity primarily for use of members of such co-operative society or association;”

Section 2 (28):

“generating company” means any company or body corporate or association or body of individuals, whether incorporated or not, or artificial juridical person, which owns or operates or maintains a generating station;”

Section 2 (30):

“Generating station” or “station” means any station for generating electricity, including any building and plant with step-up transformer, switch-gear, switch-yard, cables or other appurtenant equipment, if any, used for that purpose and the site thereof; a site intended to be used for a generating station, and any building used for housing the operating staff of a generating station, and where electricity is generated by water-power, includes penstocks, head and tail works, main and regulating reservoirs, dams and other hydraulic works, but does not in any case include any sub-station .”

Section 9: Captive Generation-

“(1) Notwithstanding anything contained in this Act, a person may construct, maintain or operate captive generating plant and dedicated transmission lines:

Provided that the supply of electricity from the captive generating plant through the grid shall be regulated in the same manner as the generating station of a generating company:

Provided further that no license shall be required under this Act for supply of electricity generated from a captive generating plant to any licensee in accordance with the provisions of this Act and the rules and regulations made thereunder and to any consumer subject to the regulations made under sub-section (2) of Section 42.

(2) Every person, who has constructed a captive generating plant and maintains and operates such plant, shall have the right to open access for the purposes of carrying electricity from his captive generating plant to the destination of his use:

Provided that such open access shall be subject to availability of adequate transmission facility and such availability of transmission facility shall be determined by the Central Transmission Utility or the State Transmission Utility, as the case may be:

Provided further that any dispute regarding the availability of transmission facility shall be adjudicated upon by the Appropriate Commission.”

4.3 A generating plant declared as a CGP is required to meet the provisions in the Act, 2003 and the Rule 3 of Electricity Rules 2005.

4.4 For a power plant to be qualified as a Captive Generating Plant, as per clause (a) of sub rule (1) of Rule 3 of the Electricity Rules 2005 extracted in para 4.1 above, two basic conditions which are to be met are :

(i) the captive user(s) consuming the power generated from the captive generating plant for self-use must necessarily hold not less than 26% of the ownership in the captive generating company; and

(ii) not less than 51% of the aggregate electricity generated in such plant, determined on annual basis, should be consumed for the captive use.

4.5 The provisos under Rule 3(1) (a) provide certain exceptions and conditions that :

(i) in case of a power plant set up by registered Cooperative Society, the conditions in sub clauses (i) and (ii) of clause (a) of sub rule (1) of Rule 3 shall be satisfied collectively by the members of the Cooperative Society, and

(ii) in case of Association of Persons, the captive user(s) shall hold not less than 26% ownership of the plant in aggregate and such captive user(s) shall consume not less than 51% of electricity generated, determined on annual basis, in

proportion to their shares in ownership of the plant within a variation not exceeding 10%.

4.6 As per clause (b) of sub rule (1) of Rule 3, in case of a generating station owned by a company formed as a Special Purpose Vehicle, the units identified for captive use shall alone satisfy conditions in sub clause(i) and (ii) of clause(a) in sub rule 1 of Rule 3, and the electricity required to be consumed by captive users shall be confined to the units in aggregate identified for captive use. The equity shares to be held by the captive users shall also be in proportion to the equity of the company related to generating units identified for captive use.

4.7 The explanation to the Rule 3 describes 'Ownership' as having 'equity share capital with voting rights' in relation to a generating station or power plant set up by a company or any other body corporate, and in other cases meaning 'proprietary interest and control over the generating station or power plant'.

4.8 The captive users have the obligation to consume not less than 51% of the aggregate electricity generated in a power plant determined on an annual basis, and failure to comply with minimum per cent of captive use in a year will entail in the CGP losing its captive status and the entire electricity generated from the CGP will be treated as supply of electricity by a generating company.

5.0 Based on the above premise and differences in treatment based on composition of ownership and consumption in proportion to shares owned by the

captive users, directions are issued in the following paragraphs, to verify compliance of conditions under Rule 3 of Electricity Rules 2005.

6) Procedure for verification of Captive Generating Plant status

6.1 Verification of ownership of the CGP as per condition in sub clause (i) of clause (a) of sub rule 1 of Rule 3:

6.1.1 For verification of ownership, the documents as detailed below shall be furnished by the CGP owners/captive users for different compositions of ownership:

i. Where the generating plant is a Company under the Companies Act

- 1.The affidavit by the authorized signatory, providing details of the Authorized, Issued, Subscribed and Paid-up Equity Share Capital with voting rights and enclosing all the required documents mentioned in Sl.No.3 to 10 of this clause.
- 2.The authorized signatory shall be the Managing Director or Whole Time Director or Company Secretary.
- 3.The authorization for signing the affidavit has to be approved by the Board by passing a Resolution and attesting the signature of the authorized signatory.
- 4.The Chartered Accountant Certificate for the detailed breakup of the Issued, Subscribed and Paid up Equity Share Capital of the Generators and the details of holding of Equity Share Capital with voting rights by the Captive users as per FORMAT-I along with the certification that there is provision in Memorandum of Association and Articles of Association for taking up captive generation.
5. The copy of Form – SH4 or Demat Statement, whichever is applicable.
6. The copies of the Money Payment Receipts(Form V), for the payment of subscription towards Equity Share Capital by the Captive users.
7. The copies of the folio of Register of the Members in which the entries were made including the captive users as shareholder, as a proof of completion of share transfer process by the generator.

8. Latest Annual Return – MGT 7 filed by the generators with the Registrar of Companies.
9. Latest Annual Report of the Generators.
10. The affidavit by the authorized signatory of the captive user regarding holding of Equity Share Capital with voting rights in the Captive Generating Company along with Chartered Accountant certificate as per FORMAT II.
11. Any change in the authorized signatory and revocation for approval for captive generation by the Board by way of amendment to MoA or AoA shall be duly intimated within a week to the Distribution Licensee.

ii. Where the generating company is a Partnership firm/LLP

1. The affidavit by the Managing Partner/Principal Partner providing all the details regarding the total Capital of the firm, the capital held by the Captive users, the percentage of proprietary interest and control over the Generating plant by the captive users in Sl.No.3 to 5 of this clause.
2. The signatory to the affidavit shall be authorized by all the partners of the Firm/LLP and any change in the signatory shall be informed within a week to the Distribution Licensee.
3. The Chartered Accountant certificate for the breakup details of total capital of the firm/LLP, the capital held by the captive users, the percentage of proprietary interest and control over the generating plant by the captive users in the format enclosed as FORMAT –III along with a certificate that there is provision in the Partnership deed of the company for carrying on captive generation.
4. The affidavit by the authorized signatory of the captive user regarding holding of Capital with proprietary interest and control in the Captive Generating firm along with the Chartered Accountant Certificate as per FORMAT–IV.
5. Latest Annual Financial Statement of Accounts of the Generating firm and the Captive User.

6. Any revocation of approval for captive generation by the firm or by way of amendment to Partnership Deed shall be informed duly within a week.

iii. Where the generating plant is owned by Association of persons

Documents to be furnished as in (i) and (ii) above depending on whether the AoP is a Partnership/Limited Partnership firm/Body corporate.

iv. Where the generating plant is owned by Special Purpose Vehicle (SPV) :

Documents as in (i) and (ii) above depending on whether the SPV is a Partnership/Limited Partnership firm/Body corporate.

v. Where the generating plant is owned by Cooperative society

1. The affidavit by the authorized signatory, providing details of the Authorized, Issued, Subscribed and Paid-up Equity Share Capital with voting rights and enclosing all the required documents mentioned in Sl.No.3 to 8 of this clause.
2. The authorized signatory shall be the Managing Director or Whole Time Director or Company Secretary or the Chief Executive of the Co-operative Society.
3. The authorization for signing the affidavit has to be approved by the General Body by passing a Resolution and attesting the signature of such an authorized signatory.
4. Any change in the authorized signatory shall be intimated within 7 days after following due procedure. The Chartered Accountant Certificate for the detailed breakup of the Issued, Subscribed and Paid up Equity Share Capital of the Generators and the details of holding of Equity Share Capital with voting rights by the Captive users as per FORMAT-I along with a certificate that there is a provision in the byelaws of the society for carrying on the activity of captive generators and the same has been verified.
5. The copies of the Money Payment Receipts – Form V, for the payment of subscription towards Equity Share Capital by the Captive users.

6. The copies of the folio of Register of the Members in which the entries were made including the captive users as shareholder, as a proof of completion of share transfer process by the generator.

7. Copy of byelaws of society

8. Latest Annual Report of the Generators

9. Any revocation of sanction for carrying on captive generation by the society shall be informed within a week to the Distribution Licensee.

6.1.2 The documents listed above in para 6.1.1 are to be furnished at the time of seeking open access by the generator or captive user. Approval for open access shall be granted under captive category subject to furnishing of the documents. This also applies to any change in shareholding pattern/ownership at the start of the financial year or within a financial year.

6.1.3 The CGP status verification is an annual verification process. The documents in para 6.1.1 shall be furnished by the CGP owners/captive users to the distribution licensee at the time of annual verification of CGP status at the end of the financial year also.

6. 2 Verification of qualification of CGP under Rule 3(1)

6.2.1 If there is one captive user, the user should hold minimum 26% of the equity share capital with voting rights throughout the year. In case of two or more captive users or Associations of persons, the captive users should hold in aggregate minimum 26% of the equity share capital with voting rights throughout the year and consume 51% of the electricity generated on annual basis for captive use in proportion to their share of the power plant within the variation not

exceeding 10%. In the case of Cooperative Society, members of society shall collectively satisfy 26% of the ownership and consume 51% of the electricity generated on annual basis or captive basis. In the case of Partnership firm/LLP, ownership shall be with respect to proprietary interest and control over the generating station or power plant and the consumption shall be 51% of the energy generated on annual basis.

6.2.2 In the case of CGPs identified for captive use as under clause (b) of sub rule (1) of Rule 3(1) in a generating station owned by a Company which is formed as a Special Purpose Vehicle and has multiple generating units, the minimum equity share capital of 26% and 51% of consumption shall be with reference to the generating units identified for captive use and not generating station/company, as a whole.

6.3 Change in shareholding pattern :

6.3.1 Any change in shareholding pattern, has to be intimated to the distribution licensee within 10 days furnishing proof of documents. The CGP users /owners shall ensure that at any point of time in a financial year not less than twenty six per cent of the ownership of the generating plant/station or the units identified for captive use, as the case maybe, is held by the captive users.

6.4 Verification of not less than 51% consumption by captive users

6.4.1 Verification of criteria of consumption shall be on the aggregate energy generated from all units in a generating plant/station less aggregate auxiliary

consumption. In the absence of measured data on auxiliary consumption, until metering as prescribed in para 6.7.1 of this procedure is completed, the normative auxiliary consumption specified in the Regulations of the Commission may be considered for the purpose of CGP verification status.

6.4.2 As per the explanation to Rule 3, 'annual basis' refers to determination in a financial year. Where the shareholding pattern/ownership is maintained throughout the financial year, verification of consumption criteria of not less than 51% of aggregate electricity generated and the test of proportional consumption shall be for the financial year. In cases where the shareholding pattern has changed within a financial year, verification of consumption criteria shall be made on the energy generated and consumed in the corresponding period.

6.5 Ceasing of Qualification of CGP

6.5.1 If the conditions stated in para 6.2, 6.3 and 6.4 are not met by the CGPs in a financial year, the generating plant will cease to be a Captive Generating Plant and the users will cease to be captive users and further liable to pay Cross Subsidy Surcharge.

6.6 Default by a shareholder(s)

6.6.1 When a shareholder(s) defaults in fulfilling criteria of consumption in Rule 3, and when other captive users together comply with ownership criteria of 26%, the defaulting shareholder(s) alone shall forgo the concessions available to a captive user. The other captive users together who comply with criteria of 26%

ownership and consumption of not less than 51% of aggregate electricity generated +/- 10% in proportion to their individual shareholdings shall retain the captive status.

6.6.2 When a shareholder(s) defaults in fulfilling the consumption criteria of Rule 3, and when other captive users together do not comply with ownership criteria of 26%, the CGP will lose its captive status, and all captive users shall forego the concessions available to a captive user.

6.7 Methodology of verification of criteria of consumption annually in a financial year:

6.7.1 Verification of compliance of consumption criteria of not less than 51% within a variation not exceeding 10% in proportion to the share of ownership of a captive user requires proper accounting of generation, auxiliary consumption and consumption by captive users. It is the responsibility of the Distribution licensee to ensure that Special Energy Meters(SEM) as provided in the CEA's Installation and Operation of Meters Regulations 2006 amended from time to time are installed in generating stations. Specification for providing meters for HT open access consumers have been approved by the Commission in M.P No.18 of 2012 and M.P 34 of 2014 and TANGEDCO has informed compliance of installation of ABT meters. The generators may provide the monthly data/quarterly data of recorded generation, auxiliary consumption to the licensee. The generators shall also inform outages of the units indicating period of

outage. The practice adopted by TANGEDCO in the case of HT open access consumers for meter reading, downloading data of consumption may be followed. The Special Energy Meters may be tested periodically as per prescribed testing procedures.

6.7.2 Until a metering, communication system as stated in para 6.7.1 is completely installed, the Distribution licensee may conduct verification based on details furnished by the generators in the prescribed formats and the data available with them.

6.7.3 The Distribution licensee may also create a web portal for login of data by generators providing an ID to each CPP and captive user. This may help in monitoring changes in shareholding pattern etc. and verification of data.

6.7.4 By 15th of April, the generators shall furnish relevant data of generation, auxiliary consumption, consumption of captive users for each month of the preceding financial year in excel format as per Format V annexed, in hard and soft copies. The generators shall furnish details of equity share capital with voting rights held by each captive user, and compliance under Rule 3 as per format enclosed. Documents to be furnished for annual verification of captive status are as follows:

1. Documents stated in para 6.1.1
2. Statement in Format V annexed to this procedure

6.7.5 The Distribution licensee may conduct cross verification of data furnished with the available downloaded data from the meter terminals of captive generators and their captive users.

6.7.6 Based on conditions stipulated in this procedure, the Distribution licensee shall determine the captive status of CGP and captive users, and shall intimate fulfillment of condition in regard to the captive status or otherwise to the CGPs/captive users within a month of submission of documents, data by the CGPs i.e by 15th May. Where the conditions of captive status have not been fulfilled, the Distribution licensee shall intimate the user's liability on dues, provisionally, to be remitted on account of losing the captive status.

6.7.7 Within 15 days from the date of receipt of intimation on disqualification of the captive status, the captive generators/users shall inform i) their concurrence to such disqualification and their response thereto or ii) their objection to such disqualification and consequential dues to be remitted.

6.7.8 In the case of captive generators/users acceptance to the disqualifications as well as on the dues to be remitted, the distribution licensee shall raise a fresh demand within 15 days of receipt of such concurrence. In case of dispute, the captive generator shall have the option to file a Dispute Resolution Petition with applicable fees before the Commission.

6.7.9 All disputes on the verification process and the view taken by the Distribution Licensee on the captive status of all generating plants shall be

referred to the Commission by the CGP by way of Dispute Resolution Petition for adjudication and till such time no distraint proceedings or coercive action shall be taken. Upon filing of such Dispute Resolution Petition, the Commission shall decide the issue after giving opportunities to both parties, as soon as possible, but not later six months from the date of filing of such petition.

7.0 Failure to furnish data, documents for the purpose of annual verification within the time frame affixed in this procedure would empower the Distribution Licensee to determine the status of the plant with the available data of consumption based on the documents furnished by the captive users at the time of seeking approval of connectivity/open access or latest documents if available.

(By order of Tamil Nadu Electricity Regulatory Commission)

(S.Chinnarajalu)
Secretary
Tamil Nadu Electricity Regulatory Commission

Table B

Break up of Captive user holding in Equity Share Capital with Voting rights as on								
S. No.	Class of share holder	No. of Equity Share	Value per Equity Share	Amount of Equity Share Capital	Percentage holding in Equity Share Capital	No. of Voting rights	Percentage holding in voting rights	Percentage holding in Equity Share Capital with voting rights
1	Captive User							
2	Others							
Total								

Signature of Chartered Accountant

Name in Block letters

Name of firm

Firm Registration number:

Membership No.

Place:

Date :

FORMAT –II

[To be submitted by the Captive users (also the owners) who are Corporate Bodies]

Auditor's Certificate

I hereby certify that **Captive User Name**, a company incorporated under Companies Act 2013 (or under the erstwhile Act) and having its registered office at _____ with HT. SC.No._____ at _____ EDC is holding _____number of Equity Shares of Rs._____ each amounting to Rs._____ as Equity Share Capital and with _____ voting rights per Equity Share in **Captive Power Generator Company Name** which owns a Generating Plant with a Capacity_____ **under** HT.SC.No._____ at _____ EDC as on date.

Please find attached the following:

- Annexure 1. Copy of the latest audited balance sheet of the Captive User.
2. Copy of the Share Certificate for the above.
3. Copy of the SH-4 Certificate.

Signature

Name in Block letters

Membership No.

Name of the Firm:

Firm Registration No:

Name of the Partner:_____

Membership No:_____

FORMAT-III

[To be submitted by THE GENERATOR WHICH IS A FIRM]

**CERTIFICATE ON 'OWNERSHIP' AS PER RULE 3 OF ELECTRICITY RULES,
2005 FOR WHEELING UNDER CAPTIVE CATEGORY**

We hereby certify that M/s. _____, a Partnership Firm having its registered office at _____ satisfy the requirements under Rule 3 of Electricity Rules 2005 for qualifying as a Captive Generation Plant with reference to "Ownership" criteria as per the Partnership Deed dated _____ with reference to HT.SC No. _____ of _____ E.D.C. We confirm that the captive consumers are holding proprietary interests and control over the Captive Generation Plant.

The detailed breakup of the ownership of each partner in the Partnership Firm has been tabulated below in Table A. Further, specific breakup of the proprietary interest and control in relation to Captive Generation Plant held by captive user vis-à-vis other users has been tabulated below in Table B.

TABLE A:

Ownership of the Captive Generation Plant of the Partnership Firm as on						
S.No	Name of the partner	Capital contribution	% of capital contribution	Profit sharing Ratio	Whether Control Proportionate to Capital Contribution?	Remarks on control pattern*
TOTAL						

* Please provide remarks in the relevant column whether control is proportionate to the capital contribution. Further annex the Partnership Deed of the verification of above details.

Contd.

TABLE B:

Ownership of the Captive Generation Plant of the Partnership Firm as on						
Type of Owner			% of proprietary interest in the Captive Generating Plant	Whether Control Proportionate to Proprietary interest?	Remarks on control pattern*	
Captive User	HT. SC.NO	EDC				
Others						
TOTAL						

* Please provide remarks in the relevant column whether control is proportionate to the Proprietary interest, with specific reasons as to how the ownership threshold under Rule 3 of the Electricity Rules 2005 is being satisfied.

Signature of Chartered Accountant

NAME in Block letters

Place :

Firm Registration Number:

Date:

Membership Number:_____

FORMAT-IV

[To be submitted by the Captive users (also owners) of the Partnership Firm]

Auditor's Certificate

I hereby certify that **Captive User Name**, a company incorporated under Companies Act 2013 (or earlier Act) and having its registered office at _____ with HT. SC.No. _____ at _____ EDC is a partner with capital contribution of Rs. _____ with controlling interest of _____ percentage in **Captive Power Generator Firm Name** which owns a Generating Plant with Capacity _____ under HT.SC. No. _____ at _____ EDC as on date.

Please find attached the following:

- Annexure 1. Copy of the latest audited balance sheet of the Captive User.
2. Copy of the latest partnership deed.

Signature:

Name in Block letters:

Membership No.

Name of the Firm:

Firm Registration No:

Name of the Partner: _____

Membership No: _____

FORMAT V

Sl. No.	Name of shareholder	No. of equity shares of value Rs.		% to be consumed on pro rata basis	100% generation in MUs	Auxiliary consumption in MUs	Generation considered to verify consumption criteria in MUs	Permitted consumption as per norms in MUs			Actual consumption in MUs	Whether consumption norms met
		As per share certificates as on 31st March	% of ownership through shares of company					with 0% variation	-10%	10%		

Signature
Name of CGP owner