



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 700 দিশপুৰ, বৃহস্পতিবাৰ, 20 অক্টোবৰ, 2022, 28 আহিন, 1944 (শক)
No. 700 Dispur, Thursday, 20th October, 2022, 28th Asvina, 1944 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
POWER (ELECTRICITY) DEPARTMENT

NOTIFICATION

The 13th October, 2022

No. PEL.110/2020/Pt.I/121.-

PART-A

Transfer of Assets and Liabilities relating to the trading function of ASEB to APDCL and consolidated Opening Balance Sheet of APDCL as on 01.04.2009 on merger of DISCOMs.

In exercise of powers conferred under Sub-section (4) of Section 131 and section 133 of the Electricity Act,2003 (Central Act 36 of 2003) the Governor of Assam hereby makes the following Scheme for the purpose of transfer and vesting of functions, properties, interests, rights, obligations and liabilities of the Central Assam Electricity Distribution Company Limited and Upper Assam Electricity Distribution Company Limited along with the personnel of the said companies into the Lower Assam Electricity Distribution Company Limited and for determining the terms and conditions on which such transfer and vesting shall be made.

1.Short title, extent and commencement.

- 1) This Scheme may be called the Assam State Reform(Transfer and Merger of Distribution Functions and Undertakings)Schemes, 2009 and transfer of trading related assets and liabilities of ASEB to APDCL.
- 2) This Scheme extends to the whole of the State and also to properties, Interests, rights liabilities, proceedings and personnel of the companies outside the State.
- 3) This Schemes shall come into force w.e.f. 1st April, 2009.

2. Definitions

In this Scheme, unless the context otherwise requires,

- a) **“Act”** means the Electricity Act, 2003(No.36 of 2003)
- b) **“Board/ASEB”** means Assam State Electricity Board constituted under Section 5 of the Electricity (Supply) Act, 1948, as was applicable at the relevant time.
- c) **“Central Discom”** means the Central Assam Electricity Distribution Company Limited.
- d) **“Commission”** means the Assam Electricity Regulatory Commission, initially constituted under Section 17 of the Electricity Regulatory Commissions Act, 1998 (Central Act 14 of 1998) and recognized under section 82 of the Act.
- e) **“Date of Transfer”** means the date notified by the State Government for effecting the transfer of functions and Undertakings of the Transferors to the Transferee in accordance with the Act and this Scheme.
- f) **“Discom”** means Upper Discom, Central Discom and Lower Discom collectively.
- g) **“Functions”** means the distribution and supply of electricity and all activities related, incidental and ancillary thereto undertaken by the Transferors..
- h) **“Genco”** means the Assam Power Generating Corporation Limited, a company incorporated with the main object of generation of electricity in the State of Assam.
- i) **“Liabilities”** include all liabilities, debt, duties, obligations and other outgoings including statutory liabilities and Government levies of whatever nature and contingent liabilities which may arise in regard to the dealings before the date of the transfer in respect of the Undertakings transferred under this Scheme.
- j) **“Lower Discom”** means Lower Assam Electricity Distribution Company Limited.
- k) **“Personnel”** means workmen, employees, staff and officers of the Board or Successor Companies by whatever name called and includes trainees, if any, for the recruitment in the Board and those on deputation from the Board to other organizations or institutions.
- l) **“Proceeding”** means the proceeding of whatever nature including suits, appeals, complaints, petitions, applications, conciliatory, arbitration, whether civil or criminal or otherwise.

- m) **“Property”** includes power systems plants, machinery, land building, offices, stores furniture, fixtures, vehicles, residential quarters and guest houses and amenities and installations pertaining thereto and other movable and immovable assets, cash in hand, cash at bank, investments, book debts-corporeal and incorporeal, tangible and intangible assets benefits, consents, authorities, registrations, patents, trademarks and powers of every kind nature and description whatsoever, licenses, privileges, liberties, easements, advantages, and approvals, contracts, deeds, schemes, bonds-agreements and other instruments and interest of whatever nature and wherever situate.
- n) **“Schedule”** means the Schedules appended to this Scheme;
- o) **“State”** means the State of Assam,
- p) **“State Government”** means the Government of Assam.
- q) **“Transco”** means the Assam Electricity Grid Corporation Limited, a company incorporated with the main object of undertaking the transmission of electricity in the State of Assam.
- r) **“Transferee”** means Lower Discom.
- s) **“Transferor(s)”** means Upper Discom and Central Discom, individually or collectively, as the case may be.
- t) **“Undertakings”** means the functions and block or blocks of properties, interest, rights and liabilities and personnel of the Transferor Discom;
- u) **“Upper Discom”** means Upper Assam Electricity Distribution Company Limited.
- v) Words and expressions used in this Scheme and defined in the Act but not specifically defined in this Scheme shall have the meanings respectively as assigned to them in the Act.

3. Transfer of Undertakings

- i) The Functions and Undertakings forming part of the Transferors namely Upper Discom and Central Discom shall stand transferred to and vest or be deemed to be transferred to and vested in the Transferee without any further act, Instrument or deed to be done by any person, as a going concern so as to become, as and from the Date of Transfer, in entirety and for all intent and purposes.
- ii) On such transfer and vesting of the Undertakings in terms of Sub-Clauses (1) above and except as otherwise specifically provided herein, the Transferee shall be responsible for all business functions contracts rights, deeds schemes, bonds

agreements and other instruments of whatever nature relating in the Undertakings of the Transferee transferred to it to which the Transferors were a party subsisting or having effect on the date of the transfer in the same manner as the Transferors were liable immediately before the date of the transfer and the same shall remain in force and effect against, or in favor of the Transferee and may be enforced effectively as if the Transferee had been a party thereto instead of the Transferors. All orders and circulars issued by the competent authorities in relation to the Transferors till the Date of Transfer would continue to be applicable to the Transferee, as the case may be.

- iii) With merger of three distribution utilities from 1st April, 2009, Assam Power Distribution Company Limited (APDCL) became the deemed trading licensee in the State of Assam as per the provision of section 14 of the Electricity Act, 2003. Accordingly, all trading related activities resultantly vested to APDCL and all related assets, liabilities, properties, interests, rights, obligations etc. of ASEB as on 01.04.2009 to be transferred to APDCL.
- iv) The consolidated balance sheet of the Transferors and Transferee based on the book value of the assets, interest in properties liabilities and other aspects forming part of the financials as per the book value as on the Date of Transfer is as per Schedule A. The same is in line as per Audit certification wherein it is stated that the attached opening Balance Sheet of APDCL as on 01.04.2009 pursuant to the transfer of assets and liabilities of UAEDCL and CAEDCL into LAEDCL (now APDCL) in terms of Assam State Reform (Transfer and Merger of Distribution Functions and Undertakings) Scheme, 2009 and transfer of trading function of Assam State Electricity Board (ASEB) to APDCL on 01.04.2009 in our opinion is true and correct.

Furthermore, it is also stated that the auditors have verified the Audited Balance Sheet of UAEDCL, CAEDCL and LAEDCL as on 31.03.2009 and ASEB Balance Sheet (the portion of assets and liabilities to be transferred to APDCL as part of Trading Function transfer from ASEB to APDCL) as on 31.03.2009 and related information and explanations in forming the Auditors opinion.

- v) The State Government shall be issued and allotted shares in the Transferee for the shares held by the State Government in the Transferors as on the Date of Transfer as provided in Schedule A and the amalgamated balance sheet of the Transferee as on the Date of Transfer shall be as provided in Schedule A.
- vi) On the Date of Transfer, the Transferors shall stand dissolved without winding up.

4. Transfer of Personnel.

- i) The Personnel working with the Transferors who are in the Employment of the Boards well as any other personnel if any of the Transferors shall, subject to the terms and conditions contained in the Act and this Order, shall stand transferred to in the Transferee on the Date of Transfer and as from the Date of Transfer the Personnel shall form a part of the services of the Transferee and their ranks, scale of pay and inter-se seniority as existing on the Date of Transfer shall be maintained.
- ii) Subject to the provisions of the Act, and this Schemes, the Transferee shall be entitled to modify or frame new regulations or apply the existing regulations of the Transferee to govern the conditions of service of personnel transferred to the transferee under this Scheme, but the rank scale of pay, salary, allowances and other pecuniary benefits including terminal benefits after the effective date of transfer shall not in any way be inferior to those applicable to them immediately before the transfer.
- iii) In respect of all statutory and other schemes and employment related matters including the provident fund, gratuity fund, pension and any other superannuation fund or any other fund created or existing for the benefit of the personnel, the relevant Transferee shall stand substituted for the Transferor for all intent and purposes and all the rights, powers and obligations of the Transferor in relation to any and all such matters shall be of the Transferee concerned and the services of the personnel shall be treated as having been continuous for the purpose of the above.
- iv) All proceedings including disciplinary proceedings pending against the personnel prior to the date of the transfer from the Transferor to the Transferee or from such Transferee to another Transferee, as the case may be or which may relate to misconduct, lapses or acts of commission or omission committee before the date of the transfer, shall not abate and may be continued by the Transferee.

- v) The personnel transferred to Transferees, shall be deemed to have entered into an agreement with the Transferee concerned to repay loans, advances and other sums due and perform obligations undertaken by them to the Transferor which remain outstanding as on the date of the transfer for the benefit of the Transferee in the same manner on the same terms and conditions as contained in the arrangement with the Transferor.

5. Rights and obligations of third parties restricted.

- i) Upon the transfer being effected in accordance with the provisions of the Act and this Order, the rights and obligations of all persons shall be restricted to the Transferee to whom they are transferred to and notwithstanding anything to the contrary contained in any deeds, documents instruments, agreements or arrangements which such person has with the Transferors, such person shall not claim any right or interest against the Government, or any of the Transferors.

6. Pending suits, Proceedings, etc.

- i) All proceedings of whatever nature by or against the transferors pending on the Date of the Transfer shall not abate or discontinue or otherwise in anyway prejudicially be affected by reason of the transfer under this Order and the proceedings shall be continued, prosecuted and enforced by or against the Transferee in the same manner and to the same extent as if would or might have been continued prosecuted and enforced by or against the Transferors if the transfers specified in this Order had not been made.

7. Decision of State Government to be final

- i) If any doubt, dispute, difference or issue shall arise in regard to the transfers under this Order subject to the provisions of the Act, the decision of State Government thereon shall be final and binding on all parties.
- ii) The State Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of the Act, as may appear to be necessary for removing the difficulties arising in implementing the transfers under this Scheme.

8. Transfer by operation of law

- i) The transfers under this Scheme shall operate and be effective pursuant to action of the State Government in issuing these orders and in terms of this Scheme without any further act, deeds or thing to be done by the State Government, Board, transferees or any other person.
- ii) The transferee shall from the Date of Transfer shall be the distribution Licensee in the area of the distribution of the Transferors by virtue of the proviso to section 14 of the Act with the same rights, privileges, functions, duties and obligations as was applicable to the Transferors.

In exercise of the powers under section 131 of the Electricity Act 2003 read with the Sub-clause (2) of Clause 7 of Assam Power Sector Reforms (Transfer and Merger of Distribution Functions and Undertakings) Schemes, 2009, the Governor hereby substitute in place of Schedule A of the Notification No PEL.41/2006/199 Dated 13th May, 2009, the revised **Schedule A** attached to this Notification.

Part-B

Approval of the Balance Sheet of APDCL as on 31.03.2013 with transfer of residual function of ASEB consequent to reorganization of ASEB vide No. PEL.125/2011/126 dtd. 12.03.2013.

Govt. of Assam vide order No. PEL.125/2011/126 Dated Dispur the 12th March, 2013 conferred under section 131 of the Electricity Act 2003, wherein it was stated that the Governor of Assam was pleased to reorganize the Assam State Electricity Board (ASEB) with dissolution of the ASEB, transfer of its functions and reassignment of its personnel to its successor entities, namely Assam Power Distribution Company Limited (APDCL), Assam Electricity Grid Corporation Limited (AEGCL) and Assam Power Generation Corporation Limited (APGCL) in accordance with the Scheme of reorganization annexed hereto Annexure A, which was effective from 31.03.2013.

As per Clause No 1(i) of Annexure A

The Functions of ASEB relating to supervision of works of Schemes like Re structured Accelerated Power Development Reforms Programme (R-APDRP) and Rajiv Gandhi Gramin Vidyutikaran Yojna (RGGVY), any other Scheme connected with the Power sector in the State, co-ordinations of works relating to the maintenance of staff Quarters and associated water supply, Dispensary, staff bus etc., common service matters and any other residual matters of erstwhile ASEB which are not already transferred to any of its successor Companies, activities related, incidental and ancillary shall stand transferred to APDCL.

In exercise of the powers conferred under Section 131 of the Electricity Act'2003 , the Governor of Assam is pleased to reorganize the Assam State Electricity Board (ASEB) with dissolution of the ASEB , Transfer of its assets and liabilities to its successor entities viz. APDCL in addition with the Scheme of Reorganization dated Dispur the 12th March'2013 :

- (1) Residual Balance Sheet of ASEB as on 31.03.2012 to be transferred to APDCL involving share capital money for an amount of Rs 63, 32,382 as attached in **Schedule B.**
- (2) The Balance Sheet of Assam Power Distribution Co. Ltd (APDCL) as on 31.03.2013 after aggregating the Balance Sheet APDCL with transfer of residual function of ASEB and related properties, assets, interest, rights, obligations and liabilities, etc. to APDCL on 31.03.2013 consequent to reorganization of ASEB vide No PEL.125/2011/126 dated 12.03.2013.

GAUTAM TALUKDAR,
Secretary to the Government of Assam,
Power (Electricity) Department.

SCHEDULE- A

CONSOLIDATED BALANCE SHEET OF APDCL AS ON 1ST APRIL, 2009 (AFTER CONSOLIDATION OF ASEB TRADING TRANSFER PART AND APDCL)

Consolidated Balance Sheet of APDCL as on 1st April 2009

(After Consolidation of ASEB trading transfer part and APDCL)

Particulars	Amount (in Rs)	LAEDCL (1)	UAEDCL (2)	CAEDCL (3)	APDCL (4 = 1+2+3)	ASEB Trading Function Transfer (5)	Total (6 = 4+5)
Sources of Funds							
Share Capital ¹	881,918,232	500,800	500,800	500,800	1,502,400	880,415,832	881,918,232
Share Deposit A/c	1,626,223,741	586,384,053	560,340,418	479,499,270	1,626,223,741	-	1,626,223,741
Capital Reserves	8,659,561,675	3,382,808,785	2,401,044,577	2,875,708,313	8,659,561,675	-	8,659,561,675
Other Reserves	995,744,934	311,263,925	221,839,256	245,332,419	778,435,600	217,309,334	995,744,934
RGVY Fund	4,773,680,470	1,805,535,002	1,240,962,865	1,727,182,603	4,773,680,470	-	4,773,680,470
Loan Funds							
Secured Loans	426,647,687	142,402,740	170,123,540	114,121,407	426,647,687	-	426,647,687
Unsecured Loans	3,843,377,392	1,448,665,937	1,119,700,023	1,275,011,432	3,843,377,392	-	3,843,377,392
Consumers security Deposit	2,268,942,355	1,091,518,223	652,536,223	524,887,909	2,268,942,355	-	2,268,942,355
Provision for unreconciled balances ²	109,247,939				-	109,247,939	109,247,939
Inter unit difference ³	2,408,095				-	2,408,095	2,408,095
Total	23,587,752,520	8,769,079,465	6,367,047,702	7,242,244,153	22,378,371,320	1,209,381,200	23,587,752,520
Application of Funds							
Fixed Assets							
Gross Block	15,192,157,674	6133895124	4031879309	5023456288	15,189,230,721	2,926,953	15,192,157,674
Less Accumulated Depreciation	6,768,564,559	2713916247	1951364905	2102585444	6,767,866,596	697,963	6,768,564,559
Net Block	8,423,593,115	3,419,978,877	2,080,514,404	2,920,870,844	8,421,364,125	2,228,990	8,423,593,115
Capital work in progress	5,975,070,569	2,524,050,637	2,277,320,204	1,173,699,728	5,975,070,569	-	5,975,070,569
Intangible Assets	867,376,189	-	-	-	-	867,376,189	867,376,189
Total Fixed Assets	15,266,039,873	5,944,029,514	4,357,834,608	4,094,570,572	14,396,434,694	869,605,179	15,266,039,873
Current Assets, Loans and Advances							
Stores and spares	834,076,564	354,789,845	185,246,226	294,038,491	834,076,564	-	834,076,564
Sundry Debtors	7,261,410,549	1,350,168,533	1,233,190,765	1,512,832,214	4,096,191,512	3,165,219,037	7,261,410,549
Cash and Bank Balances	11,904,259,922	3,901,274,525	3,363,217,925	3,896,976,279	11,161,468,729	742,791,193	11,904,259,922
Loans and Advances	280,564,073	110,132,137	84,451,024	85,255,718	279,838,879	725,194	280,564,073
Other Current Assets	2,836,139,854	1,006,920,987	972,265,116	856,953,751	2,836,139,854	-	2,836,139,854
Less: Current Liabilities and Provisions	17,449,364,843	4615514034	4887582889	4377308517	13,880,405,440	3568959403	17,449,364,843
Net Current Asset	5,667,086,119	2,107,771,993	950,790,169	2,268,747,936	5,327,310,098	339,776,021	5,667,086,119
Miscellaneous Expenditure	39,675	8103	15475	16097	39,675	-	39,675
Profit and (Loss) Account	(2,654,586,853)	(717,269,855)	(1,058,407,450)	(878,909,548)	(2,654,586,853)	-	(2,654,586,853)
Total	23,587,752,520	8,769,079,465	6,367,047,702	7,242,244,153	22,378,371,320	1,209,381,200	23,587,752,520

1) Equity share of Rs 880415832 to be issued to State Government for the net assets of the trading function of ASEB transferred to APDCL.

2) Provision of un-reconciled balances relates to cash in hand and cash at bank as on 31.3.2009 of ASEB Balance Sheet of Rs 47,530,858 and Rs 61,717,081

3) Inter unit difference relating to Cash in hand and Cash at bank of Rs 1,61,220 and Rs 2,246,875

SCHEDULE B- BALANCE SHEET OF ASEB AS ON 31ST MARCH, 2012.**In Rupees.**

Particulars	Amount
Sources of Funds	
Share Capital	63,32,382
Total Sources of Funds	63,32,382
Application of Funds	
Receivable from APDCL	5,64,640
Provision for Receivable from IT Authority.	57,67,742
Total Applications of Funds	63,32,382