

DELAY & QUANTUM CLAIM REPORT

(CUT-OFF DATE – 31 JANUARY 2024)

PRESENTED TO

THE NTPC LIMITED (formerly National Thermal Power Corporation Ltd.)

FOR

**COAL HANDLING PLANT PACKAGE FOR SOLAPUR SUPER THERMAL
POWER PROJECT (2X660 MW)**

Submitted By



THE INDURE PRIVATE LIMITED

DECEMBER 2024

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LIST OF EXHIBITS

Sr. No.	Exhibit No.	Exhibit Name
1	EXHIBIT-01	Overall Impacted Programme
2	EXHIBIT-02	Longest Critical Path

LIST OF ANNEXURES

Sr. No.	Annexure No.	Annexure Name
1	ANNEXURE-01	Baseline Programme

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PART-1

1. DEFINITIONS AND ABBREVIATIONS

1.1. DEFINITIONS

1. The definitions of terms adopted in this submission are those defined within the Concession Agreement document or as the context requires. However, for the convenience of the reader of this document, the important expressions are mentioned here; which shall have the meanings respectively assigned to them, except where the context requires otherwise.

a. The Project:

Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW)

b. The Employer:

NTPC Limited (formerly National Thermal Power Corporation Ltd.)

c. The Contractor:

The Indure Private Limited

d. The Party / the Parties:

The Employer, the Contractor, as the context requires, and the Parties means group of them.

e. The Notice of Award:

The NOA is dated as on 09 April 2012¹.

- f. The Contract Fee: Total - ₹ 3,189,950,000** (For supply of items - ₹ 2,110,880,494 &
For civil execution - ₹ 1,079,069,506)

g. The Commencement Date:

Pursuant to Clause 8.1 of the GCC, the date of issue of NoA shall be deemed to be the date of commencement of the Contract Period. The date of issuance of NoA for supply & civil works execution of Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW) is 09 April 2012.

1.2. ABBREVIATIONS

2. The abbreviations adopted in this Submission are those defined within the Concession Agreement and relevant documents, as set out below:

¹ A: 1st NoA - CS-9571-155-2-FC-NOA-5719 dated 09 April 2012
B: 2nd NoA - CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

Abbreviations	Description
ABG	Advance Bank Guarantee
BG	Bank Guarantee
BGR	BGR Mining & Infra Limited
CA	Contract Agreement
CHP	Coal Handling Plant
CIF	Cost, Insurance, and Freight
CMD	Chairman-cum-Managing Director
CPG	Contract Performance Guarantee
EOT	Extension of Time
GAD	General Arrangement Drawing
GCC	General Conditions of Contract
HOO	Head Office Overheads
HT	High Tension
IAP	Impacted as Planned
ITB	Instruction to Bidders
LC	Letter of Credit
LD	Liquidated Damages
MDCC	Material Despatch Clearance Certificate
MQP	Manufacturing Quality Plan
NIT	Notice Inviting Tender
NOA	Notice of Award
PBG	Performance Bank Guarantee
PERT	Program Evaluation and Review Technique
PG	Performance Guarantee
PV	Price Variation
RCC	Reinforced Concrete
SCC	Special Conditions of Contract
SCL	Society of Construction Law
STPP	Super Thermal Power Project
TRF	TRF Limited

Table 1: List of Abbreviations

PART-2

2. EXECUTIVE SUMMARY

3. The Coal Handling Plant Package for the Solapur Super Thermal Power Project (2x660 MW) involves NTPC LIMITED as the Employer and The Indure Private Limited as the Contractor. The Project, valued at ₹3,189,950,000, commenced on 09 April 2012 with an initial planned completion date of 07 February 2016. The scope includes design, engineering, manufacturing, supply, erection, and commissioning of the coal handling system, along with associated civil and structural works. The Project has faced significant delays due to various factors attributable to the Employer, including delayed design inputs, changes in design, site obstructions, and delayed approvals, leading to an extended Project timeline and increased costs.
4. The Contractor has encountered numerous delay events, primarily stemming from factors beyond its control, which have severely impacted the planned schedule. The main delay events are summarized as follows and detailed in Section 4 of the Report:

Delay Event ID	Delay Event Description
DE 01	DELAYS IN THE RELEASE OF DESIGN INPUTS DUE TO CHANGES IN DESIGNS BECAUSE OF MODIFICATIONS IN TENDER INPUTS/ FOULING AND OBSTRUCTIONS AT THE SITE/ FINALIZATIONS OF DESIGNS.
DE 01.1	Delay in inputs by NTPC for Wagon Tippler Complex
DE 01.2	Change in Bunker Level and Tripper Finish Floor Level
DE 01.3	Delay in Finalisation of TP-5
DE 01.4	Change in Contractual timelines of Motor Ratings Approval
DE 01.5	Delay in timely approval of Conveyor Drives
DE 02	CHANGES IN DESIGN DUE TO OBSTRUCTIONS/SITE CONDITIONS
DE 02.1	Drain Hindrance in TP-5 Foundation
DE 02.2	Changes in Cable Gallery
DE 02.3	Revision of Conveyor Gallery 5A/5B
DE 02.4	Change in designs and drawings of conveyor gallery 6A/B
DE 03	DELAY IN SITE ACTIVITIES
DE 03.1	Delay in release of Transfer Points (TP's)
DE 03.1.1	TP 6
DE 03.1.2	TP 7
DE 03.1.3	Gallery between TP 6 & TP 7
DE 03.1.4	Bunker Floor 8A
DE 03.1.5	Bunker Floor 8B
DE 03.1.6	TP8
DE 03.1.7	TP9
DE 03.1.8	Gallery TP8 to TP9
DE 03.1.9	Bunker Floor 9A

Delay Event ID	Delay Event Description
DE 03.1.10	Bunker Floor 9B
DE 03.2	Delay in release area for TP1 & Tunnel 1A/B & 2A/B
DE 03.3	Delay in issuance of blasting clearances by competent district authorities
DE 03.4	Delay caused by the scarcity of sand and metal in the Solapur area
DE 03.5	Delay due to stoppage of work by Villagers
DE 04	DELAY IN CIVIL WORKS
DE 04.1	Civil Work for Wagon Tippler 1&2
DE 04.2	Civil Work for Wagon Tippler 3&4
DE 04.3	Civil Works for Tunnels 1A/B
DE 04.4	Civil work for TP-1
DE 04.5	Civil Work for Crusher House
DE 04.6	Civil Work for Stock Pile/Stacker cum Reclaimer-1
DE 04.7	Civil Works for Tunnels 2A/B
DE 04.8	Foundation for Conv Trestle 3A/B
DE 04.9	Foundation for Conv Trestle 4A/B
DE 04.10	Foundation for Conv Trestle 5A/B
DE 04.11	Foundation for Conv Trestle 11A/B
DE 04.12	Foundation for Conv Trestle 12A/B
DE 04.13	Foundation for TP-2
DE 04.14	Foundation for TP-3
DE 04.15	Foundation for TP-4
DE 04.16	Foundation for TP-5
DE 04.17	Foundation for TP-10
DE 04.18	Foundation for TP-11
DE 04.19	Foundation for TP-12

5. It is undeniably a fact that the Contractor had been facing enormous delays causing time and cost implications on the Project.
6. The Contractor is of the opinion that it is entitled for an additional cost for the prolonged period and other losses which are not attributable to the Contractor and were not envisaged at the time of bidding. The main cost claims considered in this report are summarized as follows and detailed in Section **Error! Reference source not found.** of the Report:

Claim No.	Description	Till 31 January 2024/ 31 August 2024 (INR)
A1	Additional Head Office Overheads (Cost Calculated till August 2024)	713,235,425
A2	On-Site Expenses	290,591,681
A3	Loss Of Opportunity to Make Profits (Cost Calculated till August 2024)	1,069,853,138
A4	Claim Towards Bank Guarantee Charges Including Interest Charges @ 14% (Cost Calculated till August 2024)	48,465,593

Claim No.	Description	Till 31 January 2024/ 31 August 2024 (INR)
B	Claim Towards Delay in Release of Payments Including Interest Charges @ 18%	28,177,443
C	Claim Towards Delay in Non-Reimbursement/ Payment of GST/IGST Including Interest Charges @ 14%	8,427,796
D	Claim Towards Hold Amount Due to Non-Reduction of Performance Bank Guarantee From 10% To 3% Including Interest Charges @ 18%	376,141,427
E	Claim Towards Hold Payment Of PG Test	359,013,086
F	Claim Towards Price Escalation Hold Amount for Supply and Installation	405,032,295
F.1	Interest On Price Variation (@10% For 3080 Days)	341,780,677
G	Claim For Additional Expenditure on Purchase of Sand and Metal at Higher Cost Due to Mining Ban at Several Intervals During the Project Course	22,854,500
TOTAL		3,663,573,061

7. The Employer is requested to review this submission and determine these claims for payment.

2.1. RELIEF SOUGHT BY THE CONTRACTOR

8. The Contractor hereby requests the Employer to give its due regards and consideration to the Claim and to act in accordance with the CA and assess and grant:
- (a) No levy of Delay Damages; and
 - (b) Make payment to the Contractor for the Prolongation costs due to the delays attributable to the Employer;

2.2. STRUCTURE OF THIS SUBMISSION

9. The Submission has various inter-connected parts presented in the following structure:
- ***Part-1 Definitions and Abbreviations***

This section provides definitions of major terms and list of abbreviations used in this submission.
 - ***Part-2 Executive Summary***

This section provides executive summary of this submission along with the brief overview of the Project.
 - ***Part -3 Project Description***

This section provides key features of the Project, the Parties involved, the current status of the Works and the Contractor's previous submissions.

- ***Part -4 Detailed Delay Events***

This section provides the details of delay events considered for the submission of delay Extension of time by the Contractor on 14 February 2024².

- ***Part -5 Quantification of Cost Claims***

This section presents details of Cost calculated towards Contractor's entitlement to Prolongation Cost.

- ***Part -6 Conclusion***

This section presents the results & conclusion towards evaluation of the Contractor's entitlement to Prolongation Cost.

- ***Part -7 Delay Analysis attached as Exhibit***

2.3. RESERVATION OF RIGHTS

10. This submission covers all the major delay events that the Contractor encountered till the cut-off date of 31 January 2024.
11. As on the cut-off date i.e., 31 January 2024, certain delay events are yet to be resolved. Some of those delay events are analyzed while considering it to be open/ongoing i.e., the finish date considered for the respective delay was the cut off date of this submission. However, the Contractor reserves its right to amend the same as and when the finish date and the total impact is known to it.
12. Although, the Contractor has taken reasonable care to include all the major delay events which were not attributable to it and encountered in the Project till 31 January 2024, while evaluating the additional costs under this Submission, however, the Contractor reserves its rights to include any further claim for additional costs in case the same has been inadvertently left out from this submission and for the delays that have occurred / may occur after the cut-off date of this Submission.
13. In addition to the above, the Contractor also reserves its right to submit further details (including the cost claims related to delay) and also, to claim for any additional delays (and costs) that may have been inadvertently missed out from this submission or occurred and/or impacted the specified works. The Contractor reserves its right to supplement, add to, vary, amend, alter, omit from, or otherwise withdraw and re-submit any part of this submission as may be necessary.

² Indure letter: IND/CC/THE EMPLOYER-Solapur-CHP /Feb/01 dated 14 February 2024

PART-3

3. PROJECT DESCRIPTION

3.1. PROJECT BACKGROUND

14. The Contractor on 09 April 2012³ was awarded with the works by the Employer in two parts hereinafter referred as 'First Contract & Second Contract'.
15. The 'First Contract' was awarded for the work of Design, Engineering, Manufacturing, Shop fabrication, Assembly, Inspection and Testing at supplier's works, packing, supply, forwarding and dispatch from manufacturer's works/ place of dispatch (both in India) of all equipment/ materials/ Special tools & tackles and Mandatory Spares on Ex-works (India) basis of the Complete Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW).
16. The 'Second Contract' dated 09 April 2012⁴ for award of 'Second Contract' for the work of providing all services i.e., port handling, port clearance and port charges for the imported goods, transportation from manufacturer's works/place of dispatch (both in India) to site, transit insurance, delivery at site, receipt, unloading, handling, storage at site, in-plant transportation at site, comprehensive insurance for storage cum erection, erection, associated civil works and structural steel works, supervision, pre-commissioning, testing, commissioning, completion of facilities, conducting performance & guarantee tests and handing over to the Employer of all equipment/ materials and special tools & tackles covered under Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW).
17. In accordance with the ITB 24.3 (b) & Clause 8.2 of the GCC/SCC the timeline for Completion of all the facilities for Unit-1 & Unit-2 is 36 months from the date of issuance of NoA. According to Clause 1.0 of the GCC/SCC the timeline for completion for all the facilities along with trial period is 40 months for Unit-1 & 46 months for Unit-2.
18. The below layout plan describes the sequence of Construction & Erection of Coal Handling Plant in Solapur.

³ First Contract: CS-9571-155-2-FC-NOA-5719 dated 09 April 2012

⁴ Second Contract: CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

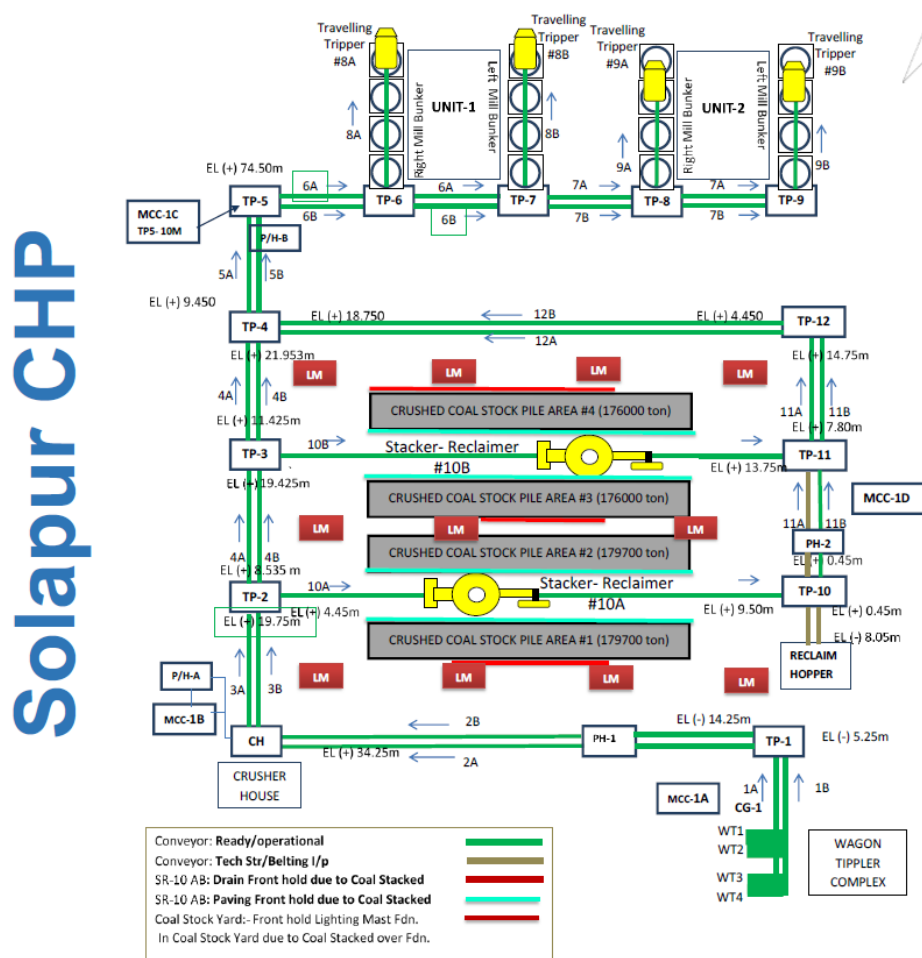


Figure 1: Layout Plan for Coal Handling Plant

3.2. THE PARTIES

19. Following are the Parties involved in the specified Project:

19.1. **The Employer** – NTPC Limited (formerly National Thermal Power Corporation Ltd.)

19.2. **The Contractor** – The Indure Private Limited

3.3. THE CONTRACT

20. On 09 April 2012⁵, awarded NoA to the Indure Private limited for the work of Design, Engineering, Manufacturing, Shop fabrication, Assembly, Inspection and Testing at supplier's works, packing, supply, forwarding and dispatch from manufacturer's works/ place of dispatch (both in India) of all equipment/ materials/ Special tools & tackles and Mandatory Spares on Ex-works (India) as well as providing all services i.e., port handling, port clearance and port charges for the imported goods, transportation from manufacturer's works/place of dispatch (both in India) to site, transit insurance, delivery at site, receipt,

⁵ A: 1st NoA - CS-9571-155-2-FC-NOA-5719 dated 09 April 2012

B: 2nd NoA - CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

unloading, handling, storage at site, in-plant transportation at site, comprehensive insurance for storage cum erection, erection, associated civil works and structural steel works, supervision, pre-commissioning, testing, commissioning, Completion of Facilities, conducting performance & guarantee tests and handing over to the Employer of all equipment/ materials and special tools & tackles covered under Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW).

21. The Commencement Date of the Works as per the NoA is 09 April 2012⁶ and the timeline for completion for all the facilities along with trial period according to ITB 24.3 (b) & Clause 1.0 of the GCC/SCC is 40 months for Unit-1 (08 August 2015) & 46 months for Unit-2 (07 February 2016).
22. The following list forms an integral part of the Contract and in case of any discrepancy, conflict, dispute, the following shall be referred to in the order of priority⁷:
 - 22.1. The Contract Agreement and the Appendices to the Contract Agreement
 - 22.2. Notification of Award
 - 22.3. Special Conditions of Contract
 - 22.4. General Conditions of Contract
 - 22.5. Technical Specifications and Drawings
 - 22.6. The Bid and Price Schedules submitted by the Contractor
 - 22.7. Procedures
 - 22.8. Integrity Pact (IP) signed between the Employer and the Bidder/Contractor.
 - 22.9. Any other documents forming part of the Employer's requirements and Bidding documents.

3.4. KEY FEATURES OF THE CONCESSION AGREEMENT

General Project Information	
Project Brief	Setting up a coal-based Solapur Super thermal power project of capacity 2x660 MW in Solapur district of Maharashtra. The capacity of the Project to be executed under this Contract i.e. 1320 MW comprising of 2x 660 MW units.
Location	The proposed site for Solapur Super TPP is to be located near Fatatewadi and Ahirwadi villages near Hotgi Railway Station in Solapur District of Maharashtra state
Name of the Employer	NTPC Limited
Name of the Contractor	The Indure Private Limited
Date of Agreement	09 April 2012 ⁸

⁶ A: 1st NoA - CS-9571-155-2-FC-NOA-5719 dated 09 April 2012

B: 2nd NoA - CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

⁷ Article 1. Contract Document Clause 1.1 of the Contract Agreement

⁸ A: 1st NoA - CS-9571-155-2-FC-NOA-5719 dated 09 April 2012

B: 2nd NoA - CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

General Project Information	
Contract Value	INR 3,189,950,000 ⁹
Time for Completion	46 Months ¹⁰
Commencement Date	09 April 2012
Planned Completion Date	Unit 1: 08 August 2015 Unit 2: 07 February 2016

Table 2: Project Attributes

3.5. CURRENT STATUS OF THE PROJECT

23. The Contractor commenced the Project on 09 April 2012¹¹ to meet the Project Completion by 07 February 2016, pursuant to Clause 1.0 of the GCC/SCC of the Contract. The Project is currently under execution and completed 94.78%¹² value of total contract. PG test for main streams covering 90% of equipment was completed in October, 2020.
24. However, due to various delays encountered by the Contractor while executing the Project which were beyond the equitable control of the Contractor and are not attributable to it, the progress of the Works was severely hampered affecting the overall completion of the Project. The encountered delays were not envisaged by the Contractor at the bidding stage.
25. Apart from the above, the emergence of Covid-19 and the consequent imposition of restrictions by various State/Central Government bodies has affected the Contractor's entire scope of Work. At certain stages of the Project, various activities under the Project were on halt / disrupted due to the said restrictions. This has severely affected the progress of the Project as the Contractor's works were in complete stoppage for the affected period of time.
26. The Contractor in the due course of the Project requested for several Extension of time from the Employer with the latest Extension (13th EOT) granted till 31 December 2024¹³. A tabular representation of all the Extension of time granted by the Employer is attached below:

SN	EOT ID	CUT-OFF DATE	EXTENSION REQUESTED	EXTENSION GRANTED	TOTAL DAYS OF EXTENSION	DAYS FROM PREVIOUS EXTENSION	REMARKS
1	EOT-01	8 August 2015	31 December 2016	31 December 2016	511	511	NO LD
2	EOT-02	31 December 2016	31 July 2017	31 July 2017	723	212	NO LD
3	EOT-03	31 July 2017	31 March 2018	31 March 2018	966	243	
4	EOT-04	31 March 2018	30 September 2018	30 September 2018	1149	183	

⁹ A: 1st NoA - CS-9571-155-2-FC-NOA-5719 dated 09 April 2012

B: 2nd NoA - CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

¹⁰ Clause 1.0 of the GCC/SCC

¹¹ First Contract: CS-9571-155-2-FC-NOA-5719 dated 09 April 2012

Second Contract: CS-9571-155-2-SC-NOA-5720 dated 09 April 2012

¹² Project Status as on 20 April 2021 (Presentation given by the Contractor to the Client)

¹³ NTPC Letter: NTPC/SOLAPUR/CHP/TE/13 dated 22 February 2024

SN	EOT ID	CUT-OFF DATE	EXTENSION REQUESTED	EXTENSION GRANTED	TOTAL DAYS OF EXTENSION	DAYS FROM PREVIOUS EXTENSION	REMARKS
5	EOT-05	30 September 2018	31 March 2019	31 March 2019	1331	182	
6	EOT-06	31 March 2019	30 December 2019	30 December 2019	1605	274	
7	EOT-07	30 December 2019	30 June 2020	30 June 2020	1788	183	
8	EOT-08	30 June 2020	31 March 2021	30 September 2020	1880	92	
9	EOT-09	30 September 2020	31 March 2021	31 December 2020	1972	92	
10	EOT-10	31 December 2020	30 June 2021	31 March 2021	2062	90	
11	EOT-11	31 March 2021	31 December 2021	31 July 2021	2184	122	
12	EOT-12	31 July 2021		20 February 2024	3118	934	
13	EOT-13	20 February 2024		31 December 2024	3433	315	

3.6. CLAIMANT UNDER UNDUE INFLUENCE BY THE EMPLOYER

27. To formalize the granting of EOTs, the Parties periodically accepted the extensions. However, the Employer imposed unfair and non-contractual conditions, including stipulations such as "*no idle charges for equipment/machineries, labour and time-overrun charges shall be payable by NTPC during the extended period of contract*".
28. The Contract does not provide for such conditional declarations to be signed by the Contractor at the time of granting an EOT. Therefore, the insistence on such conditional acceptance or waivers from the Contractor is in direct violation of the Contract's provisions.
29. There were several instances where the Employer's financial support was essential for the timely and efficient completion of the Contract but was withheld, placing the Contractor under coercive pressure.
30. With a substantial amount of money due and payable by the Respondent, the Claimant had no choice but to agree under duress.
31. It is an undisputed fact that the Parties agree the Contractor is entitled to an EOT for the delays in the Coal Handling Plant Package of the Solapur Super Thermal Power Project (2X660 MW), delays which were not attributable to the Contractor. This is evident from the Employer's determinations¹⁴ and awards quoted as "*that the competent authority has accorded approval for provisional time extension up to 31.12.2024 for completing the pending works under the "Coal Handling Plant Package for Solapur STPP (2x660MW)"*",

¹⁴ NTPC Letter no: NTPC/SOLAPUR/CHP/TE/13 Date: 22 February 2024

which revised the Project's completion date by acknowledging that several of the delays were due to the Employer's failure to meet its obligations within the timelines specified in the Contract.

32. When an EOT is granted by the Employer due to delays attributable to the Employer, the consequential effects of those delays, including any "additional cost/prolongation cost" arising from the extension of the Project, should be duly evaluated.
33. The Contractor has also reserved its right to claim compensation for prolongation and disruption costs in its EOT submissions.
34. However, instead of being granted an unconditional EOT, the Contractor was coerced into accepting a pre-condition that required waiving its right to any 'extra claims' arising from the extended Contract period.
35. Additionally, the Employer withheld significant payments for works already completed. With no viable alternatives, the Contractor was forced to accept these conditions in order to process payments and complete the Project Works.
36. Under Section 10 of the Indian Contract Act, 1872, free consent of parties is the first and foremost requirement for its enforceability in a court of law. As per Section 16 in the Indian Contract Act 1972 'Undue influence' defined as —

(1) A contract is said to be induced by 'undue influence' where the relations subsisting between the parties are such that one of the parties is in a position to dominate the will of the other and uses that position to obtain an unfair advantage over the other. 1[16. 'Undue influence' defined (1) A contract is said to be induced by 'undue influence' where the relations subsisting between the parties are such that one of the parties is in a position to dominate the will of the other and uses that position to obtain an unfair advantage over the other."

37. The Contractor was compelled to accept the timing of the granted EOTs, without any opportunity to negotiate at other instances. This clearly indicates undue influence.
38. A relevant expert from case law between National Insurance vs Boghara Polyfab is produced below for reference:

"A contractor executes the work and claims payment of say Rupees Ten Lakhs as due in terms of the contract. The employer admits the claim only for Rupees six lakhs and informs the contractor either in writing or orally that unless the contractor gives a discharge voucher in the prescribed format acknowledging receipt of Rupees Six Lakhs in full and final satisfaction of the contract, payment of the admitted amount will not be released. The contractor who is hard pressed for funds and keen to get the admitted amount released, signs on the dotted line either in a printed form or otherwise, stating that the amount is received in full and final settlement. In such a case, the discharge is under economic duress on account of coercion employed by the employer. Obviously, the discharge voucher cannot be

considered to be voluntary or as having resulted in discharge of the contract by accord and satisfaction. It will not be a bar to arbitration.”

39. Following the Supreme Court’s judgment in Reshmi Constructions, the parties participated in an arbitration, which proceedings were discussed by the division bench of the Kerala High Court⁸ (in proceedings under Section 37 of the Act) in a judgment delivered on 24 July 2017. Although the award is not in public domain, based on the judgment of the Kerala High Court, the following inferences can be made. Firstly, the award rejected the validity of the final bill that was prepared by the employer (NTPC).

The contractor (M/s Reshmi Constructions) was able to establish that there was a necessity of funds as amounts were required to be paid to financial institutions. Accordingly, there was dire necessity for funds to wipe off these debts and the contractor had no other option but to accept payment under the settlement offered by the employer. The arbitrator found that there was no free consent and the certificate was signed out of coercion. Hence, the payment under the final bill did not amount to complete discharge of all claims under the contract.

40. In this regard, the High Court noted, “Huge amounts were outstanding from the claimant to financial institutions and there was dire necessity for funds to wipe off the debts. The claimant had no other option but to accept payment under Ext. R3 since it was put across under threat of withholding payments. According to the claimant there was no free consent for the issuance of the ‘no demand certificate’. Taking note of the entire facts and circumstances, the Arbitrator found that Ext. R3 could not be considered as the final bill and that the payment thereunder did not amount to the complete discharge of the claims under the contract. The said factual finding entered into by the Arbitrator with reference to the circumstances cannot be said to be unfounded. The said finding is not liable to be interfered with.”

41. Based on the conditions provided herein, the major heads to be asked for relief from the Employer, in a coercive sense, might include the following:

- a) **Escalation Beyond Original Schedule:** Relief for escalation costs beyond the original contract schedule. Even though the escalation is not payable beyond the original schedule, you could seek compensation due to delays caused by external factors (i.e., client or third-party delays).
- b) **Taxes/Duties for Extended Period:** Relief from the stipulation that no taxes or duties will be paid by the Employer for the extended period. This might involve requesting compensation for additional taxes or duties incurred due to the extension of the contract period.
- c) **Idle Equipment/Machinery Costs:** Request compensation for idle charges on equipment or machinery due to delays, even though the contract states no idle charges will be paid during the extension period.

- d) **Idle Labor Costs:** Relief for idle labor costs incurred due to delays, despite the contract stating that no labor idle charges will be payable during the extended period.
 - e) **Time-Overrun Costs:** Request compensation for additional costs arising from time-overrun, such as site management, supervision, and extended project costs, even if these are disallowed under the current terms of the contract.
 - f) **Prolongation Costs:** Relief for Prolongation costs that might not be covered by the contract, including site overheads, management costs, and loss of profit due to the contract's extension.
42. In summary, the coercive relief may be based on the principle of seeking compensation for expenses not foreseen or not fully compensated by the contract during the extended period.

PART - 4

4. DETAILS OF DELAY EVENTS

4.1. ORIGIN AND BASIS OF CLAIM FOR EXTENSION OF TIME

43. The purpose of this section is to demonstrate the contractual basis of the Contractor's claim for an extension of Time for completion of all the allocated works and the consequential costs arising out of it or in connection forthwith due to reasons solely attributable to the Employer.
44. It is an underlying obligation of the Contractor to proceed with and carry out the works with due care and diligence and as far as practical, within the stipulated timelines assigned for completion of the whole of the works in accordance with the Contract.
45. Concurrently, the Employer (by its duties under the Contract Agreement) under several Clauses of the Employer's Responsibility has underlying obligations as stated under:

Clause 10.2 of the CA

"The Employer shall be responsible for acquiring and providing legal and physical possession of the Site and access thereto, and for providing possession of and access to all other areas reasonably required for the proper execution of the Contract, including all requisite rights of way, as specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement....."

Clause 10.3 of the CA

"The Employer shall acquire and pay for all permits, approvals and/or licenses from all local, state or national government authorities or public service undertakings in the country where the Site is located, which such authorities or undertakings require the Employer to obtain in the Employer's name for the execution of the Contract (they include those required for the performance by both the Contractor and the Employer of their respective obligations under the Contract), including those specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement."

Clause 10.4 of the CA

"If requested by the Contractor, the Employer shall use its best endeavors to assist the Contractor in obtaining in a timely and expeditious manner all permits, approvals and/or licenses necessary for the execution of the Contract from all local, state or national government authorities or public service undertakings that such authorities or undertakings require the Contractor or Subcontractors or the personnel of the Contractor or Subcontractors, as the case may be, to obtain."

46. The purpose of this Submission is to claim prolongation costs & other additional costs, by analyzing the circumstances and delays attributable to the Employer which had an impact on the schedule completion, resulting in cost escalations. A proper detailed justification of

these events leading to the delay as a whole, is also included under this submission and is supported with reference to evidence related to the specified matter.

47. This calculation process involved analysis of the delay events attributable to the Employer, to establish the Cause-Effect relationship of actions or inactions of key stakeholders, and/or other external factors and the resulting delays, and quantification of its impact on the Contractor.
48. The Contractor wishes to highlight that there are other delay events also that have occurred during the execution of the Project beyond the Contractor's control; however, the Contractor has considered only the major and persisting delay events in this submission and reserves its right to modify/ alter the same in the future, if required.

4.2. RELEVANT PROVISIONS OF THE CONTRACT AGREEMENT

For ease of the Employer's reference and understanding, only relevant excerpt of the CA is quoted hereunder with emphasis being given through underline/bold.

49. Clause 10.1 (Employer's Responsibilities) of the CA

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

50. Clause 10.2 of the CA

"The Employer shall be responsible for acquiring and providing legal and physical possession of the Site and access thereto, and for providing possession of and access to all other areas reasonably required for the proper execution of the Contract, including all requisite rights of way, as specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement....."

51. Clause 10.3 of the CA

"The Employer shall acquire and pay for all permits, approvals and/or licenses from all local, state or national government authorities or public service undertakings in the country where the Site is located, which such authorities or undertakings require the Employer to obtain in the Employer's name for the execution of the Contract (they include those required for the performance by both the Contractor and the Employer of their respective obligations under the Contract), including those specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement."

52. Clause 10.4 of the CA

"If requested by the Contractor, the Employer shall use its best endeavors to assist the Contractor in obtaining in a timely and expeditious manner all permits, approvals and/or licenses necessary for the execution of the Contract from all local, state or national government authorities or public service undertakings that such authorities or

undertakings require the Contractor or Subcontractors or the personnel of the Contractor or Subcontractors, as the case may be, to obtain.

53. Clause 10.6 of the CA

“The Employer shall be responsible for the continued operation of the Facilities after Completion, in accordance with GCC Sub-Clause 24.9, and shall be responsible for facilitating the Guarantee Test(s) for the Facilities, in accordance with GCC Sub-Clause 25.1.”

54. Clause 24.9 of the CA

“Upon Completion, the Employer shall be responsible for the care and custody of the Facilities or the relevant part thereof, together with the risk of loss or damage thereto, and shall thereafter take over the Facilities or the relevant part thereof.”

55. Clause 25.1.2 (Guarantee Test) of the GCC

“If for reasons attributable to the employer, the Guarantee Test of the Facilities or the relevant part thereof cannot be successfully completed within the period from the date of Completion of the respective facility, as specified in the SCC or any other period agreed upon by the Employer and the Contractor, the Contractor shall be deemed to have fulfilled its obligations with respect to the Functional Guarantees, and GCC Sub-Clauses 28.2 and 28.3 shall not apply.”

56. Clause 25.1.2 (Guarantee Test) of the GCC

57. Clause 28.2 (Functional Guarantees) of the GCC

“If, for reasons attributable to the Contractor, the guaranteed level of the Functional Guarantees parameters specified under 'Functional Guarantees and Liquidated Damages', of Section-VI (Technical Specification) are not met either in whole or in part, the Contractor shall, within the time period mentioned in the Technical Specification or as mutually agreed, at its cost and expense make such changes, modifications and/or additions to the Plant or any part thereof as may be necessary to meet such Guarantees. The Contractor shall notify the Employer upon completion of the necessary changes, modifications and/or additions, and shall seek the Employer's consent to repeat the Guarantee Test(s). If the guaranteed level of the specified Functional Guarantees parameters(s) are still not met but the parameters are achieved within the acceptable shortfall limit as specified under 'Functional Guarantees and Liquidated Damages', Part-A of Section-VI (Technical Specification), then the Employer will accept the equipment/system/plant after levy of liquidated damages in accordance with the provisions specified under 'Functional Guarantees and Liquidated Damages', Part-A of Section-VI (Technical Specification). However, if the level of the specified Functional Guarantee parameters, as demonstrated even during repeat of the Guarantee Test(s), are outside the acceptable shortfall limit as specified under 'Functional Guarantees and Liquidated Damages', Part-A of Section-VI (Technical Specification), the Employer may at its option, either

- (a) *Reject the Equipment and recover the payments already made, or*
- (b) *Terminate the Contract pursuant to GCC Sub-Clause 42.2.2 and recover the payments already made, or*
- (c) *Accept the equipment/system/plant after levy of liquidated damages in accordance with the provisions specified under 'Functional Guarantees and Liquidated Damages', Part-A of Section-VI (Technical Specification)."*

58. Clause 28.3 (Functional Guarantees) of the GCC

"In case the Employer exercises its option to accept the equipment after levy of liquidated damages, the payment of liquidated damages under GCC Sub-Clause 28.2, up to the limitation of liability specified under 'Functional Guarantees and Liquidated Damages', Part-A of Section-VI (Technical Specification), shall completely satisfy the Contractor's guarantees under GCC Sub-Clause 28.2 and the Contractor shall have no further liability whatsoever to the Employer in respect thereof. Upon the payment of such liquidated damages by the Contractor, the Project Manager shall issue the Operational Acceptance Certificate for the Facilities or any part thereof in respect of which the liquidated damages have been so paid."

59. Clause 40.1 of the CA

"The Time(s) for Completion specified in the SCC shall be extended, if the Contractor is delayed or impeded in the performance of any of its obligations under the Contract by reason of any of the following:

- (a) *any Change in the Facilities as provided in GCC Clause 39 (Change in the Facilities)*
- (b) *any occurrence of Force Majeure as provided in GCC Clause 37 (Force Majeure), unforeseen conditions as provided in GCC Clause 35 (Unforeseen Conditions), or other occurrence of any of the matters specified or referred to in paragraphs (a), (b) and (c) of GCC Sub-Clause 32.2*
- (c) *any suspension order given by the Employer under GCC Clause 41 (Suspension) hereof or reduction in the rate of progress pursuant to GCC Sub-Clause 41.2 or*
- (d) *any changes in laws and regulations as provided in GCC Clause 36 (Change in Laws and Regulations) or*
- (e) *any default or breach of the Contract by the Employer, specifically including failure to supply the items listed in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement, or any activity, act or omission of any other contractors employed by the Employer or*
- (f) *any other matter specifically mentioned in the Contract;*

by such period as shall be fair and reasonable in all the circumstances and as shall fairly reflect the delay or impediment sustained by the Contractor."

60. Clause 41.2 (Suspension) of the GCC

"If

- (a) *the Employer has failed to pay the Contractor any sum due under the Contract within the specified period, has failed to approve any invoice or supporting documents without*

just cause pursuant to Appendix 1 (Terms and Procedures of Payment) to the Contract Agreement, or commits a substantial breach of the Contract, the Contractor may give a notice to the Employer that requires payment of such sum, requires approval of such invoice or supporting documents, or specifies the breach and requires the Employer to remedy the same, as the case may be. If the Employer fails to pay such sum, fails to approve such invoice or supporting documents or give its reasons for withholding such approval, or fails to remedy the breach or take steps to remedy the breach within fourteen (14) days after receipt of the Contractor's notice or,

- (b) the Contractor is unable to carry out any of its obligations under the Contract for any reason attributable to the Employer, including but not limited to the Employer's failure to provide possession of or access to the Site or other areas in accordance with GCC Sub- Clause 10.2, or failure to obtain any governmental permit necessary for the execution and/or completion of the Facilities;*

then the Contractor may by fourteen (14) days' notice to the Employer suspend performance of all or any of its obligations under the Contract, or reduce the rate of progress."

61. Clause 42.1.3 (Termination for Employer's convenience) of the CA

"In the event of termination of the Contract under GCC Sub- Clause 42.1.1, the Employer shall pay to the Contractor the following amounts:

- (a) the Contract Price, properly attributable to the parts of the Facilities executed by the Contractor as of the date of termination*
- (b) the costs reasonably incurred by the Contractor in the removal of the Contractor's Equipment from the Site and in the repatriation of the Contractor's and its Subcontractors' personnel*
- (c) any amounts to be paid by the Contractor to its Subcontractors in connection with the termination of any subcontracts, including any cancellation charges*
- (d) costs incurred by the Contractor in protecting the Facilities and leaving the Site in a clean and safe condition pursuant to paragraph (a) of GCC Sub-Clause 42.1.2*
- (e) the cost of satisfying all other obligations, commitments and claims that the Contractor may in good faith have undertaken with third parties in connection with the Contract and that are not covered by paragraphs (a) through (d) above."*

4.3. CAUSE – EFFECT – IMPLICATIONS OF DELAYS AND DISRUPTIONS

62. A typical impact of delays and disruptions when applying the prospective analysis is outlined below:

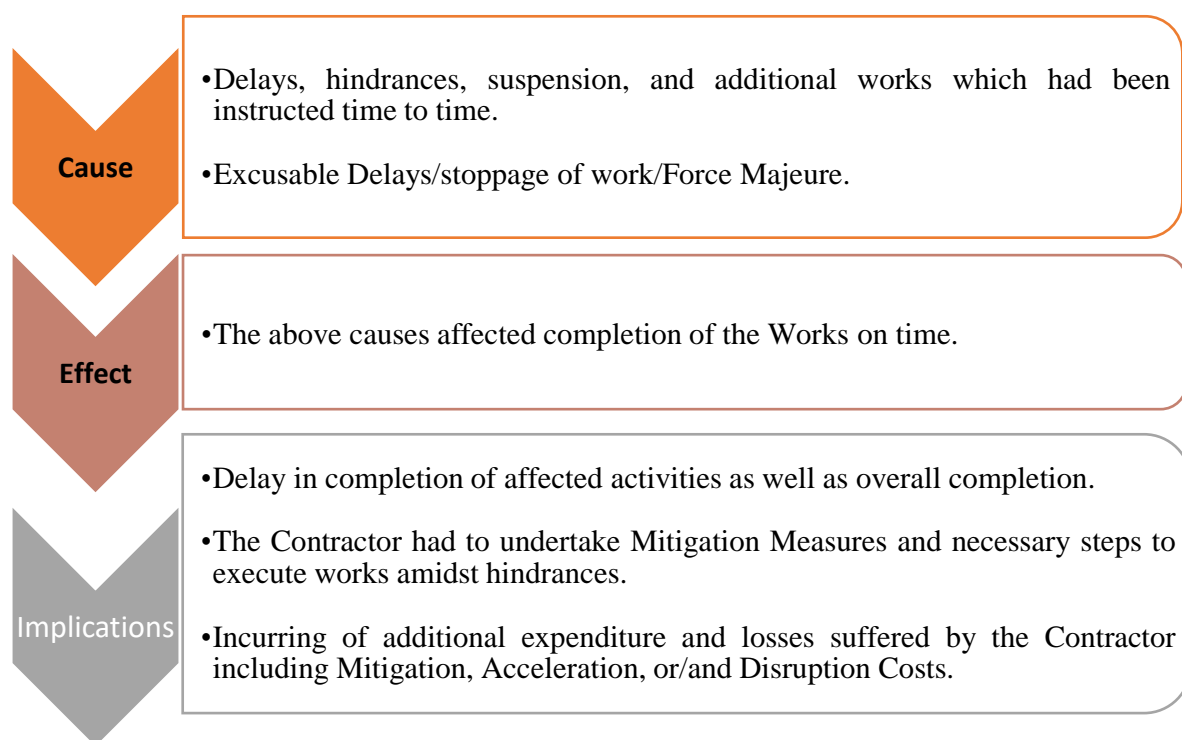


Figure 2: Cause-Effect-Implications

63. The above figure shows that delays due to various factors affect the Work timelines. This implies the affected activities will affect the stipulated timelines which may further demand mitigation measures to streamline the progress. While mitigating additional expenses or losses may be incurred by the Contractor. Similarly, extra expenses will be incurred due to work disruptions and delays.

4.4. MAJOR DELAY EVENTS AFFECTING THE PROGRESS OF DELIVERABLES

64. As per the Contract Agreement, the Contractor was required to complete all the facilities along with trial period according to ITB 24.3 (b) & Clause 1.0 of the GCC/SCC in 40 months for Unit-1 (08 August 2015) & 46 months for Unit-2 (07 February 2016).
65. The following is the list and the details of key delay events, which delayed the Project completion beyond the Contractor's control, that are being considered in the Cost calculation presented in further sections of this submission for assessment of the Contractor's entitlement to cost (till cut-off date of 31 January 2024) in accordance with the terms and conditions of the Contract Agreement:

Delay Event ID	Delay Event Description
DE 01	DELAYS IN THE RELEASE OF DESIGN INPUTS DUE TO CHANGES IN DESIGNS BECAUSE OF MODIFICATIONS IN TENDER INPUTS/ FOULING AND OBSTRUCTIONS AT THE SITE/ FINALIZATIONS OF DESIGNS.
DE 01.1	Delay in inputs by NTPC for Wagon Tippler Complex
DE 01.2	Change in Bunker Level and Tripper Finish Floor Level
DE 01.3	Delay in Finalisation of TP-5

Delay Event ID	Delay Event Description
DE 01.4	Change in Contractual timelines of Motor Ratings Approval
DE 01.5	Delay in timely approval of Conveyor Drives
DE 02	CHANGES IN DESIGN DUE TO OBSTRUCTIONS/SITE CONDITIONS
DE 02.1	Drain Hindrance in TP-5 Foundation
DE 02.2	Changes in Cable Gallery
DE 02.3	Revision of Conveyor Gallery 5A/5B
DE 02.4	Change in designs and drawings of conveyor gallery 6A/B
DE 03	DELAY IN SITE ACTIVITIES
DE 03.1	Delay in release of Transfer Points (TPs)
DE 03.1.1	TP 6
DE 03.1.2	TP 7
DE 03.1.3	Gallery between TP 6 & TP 7
DE 03.1.4	Bunker Floor 8A
DE 03.1.5	Bunker Floor 8B
DE 03.1.6	TP8
DE 03.1.7	TP9
DE 03.1.8	Gallery TP8 to TP9
DE 03.1.9	Bunker Floor 9A
DE 03.1.10	Bunker Floor 9B
DE 03.2	Delay in release area for TP1 & Tunnel 1A/B & 2A/B
DE 03.3	Delay in issuance of blasting clearances by competent district authorities
DE 03.4	Delay caused by the scarcity of sand and metal in the Solapur area
DE 03.5	Delay due to stoppage of work by Villagers
DE 04	DELAY IN CIVIL WORKS
DE 04.1	Civil Work for Wagon Tippler 1&2
DE 04.2	Civil Work for Wagon Tippler 3&4
DE 04.3	Civil Works for Tunnels 1A/B
DE 04.4	Civil work for TP-1
DE 04.5	Civil Work for Crusher House
DE 04.6	Civil Work for Stock Pile/Stacker cum Reclaimer-1
DE 04.7	Civil Works for Tunnels 2A/B
DE 04.8	Foundation for Conv Trestle 3A/B
DE 04.9	Foundation for Conv Trestle 4A/B
DE 04.10	Foundation for Conv Trestle 5A/B
DE 04.11	Foundation for Conv Trestle 11A/B
DE 04.12	Foundation for Conv Trestle 12A/B
DE 04.13	Foundation for TP-2
DE 04.14	Foundation for TP-3
DE 04.15	Foundation for TP-4
DE 04.16	Foundation for TP-5
DE 04.17	Foundation for TP-10
DE 04.18	Foundation for TP-11
DE 04.19	Foundation for TP-12

Table 3: List of Delay Events

66. The Contractor is in view of the aforementioned major delay and disruption events as highlighted in **Table 3** that led to delay in work of Design, Engineering, Manufacturing, Shop fabrication, Assembly, Inspection and Testing at supplier's works, packing, supply, forwarding and dispatch from manufacturer's works/ place of dispatch (both in India) of all equipment/ materials/ special tools & tackles and mandatory spares on ex-works (India) as well as providing all services i.e., port handling, port clearance and port charges for the imported goods, transportation from manufacturer's works/place of dispatch (both in India) to site, transit insurance, delivery at site, receipt, unloading, handling, storage at site, in-plant transportation at site, comprehensive insurance for storage cum erection, erection, associated civil works and structural steel works, supervision, pre-commissioning, testing, commissioning, completion of facilities, conducting performance & guarantee tests and handing over to the Employer of all equipment/ materials and special tools & tackles covered under Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW), beyond the Contractor's control. Accordingly, a detailed delay event wise write-up is produced below in the subsequent paragraphs.

4.4.1. DELAY EVENT NO-01 (DE 01): DELAYS IN THE RELEASE OF DESIGN INPUTS DUE TO CHANGES IN DESIGNS BECAUSE OF MODIFICATIONS IN TENDER INPUTS/ FOULING AND OBSTRUCTIONS AT THE SITE/ FINALIZATIONS OF DESIGNS.

a) DE 01.1: Delay in inputs by NTPC for Wagon Tippler Complex

i. Contractual Entitlement

Clause 20.1 (Specifications and Drawings) of the GCC

Clause 20.1.1

"The Contractor shall execute the basic and detailed design and the engineering work in compliance with the provisions of the Contract, or where not so specified, in accordance with good engineering practice.

The Contractor shall be responsible for any discrepancies, errors or omissions in the specifications, drawings and other technical documents that it has prepared, whether such specifications, drawings and other documents have been approved by the Project Manager or not, provided that such discrepancies, errors or omissions are not because of inaccurate information furnished in writing to the Contractor by or on behalf of the Employer."

Clause 20.1.2

"The Contractor shall be entitled to disclaim responsibility for any design, data, drawing, specification or other document, or any modification thereof provided or designated by or on behalf of the Employer, by giving a notice of such disclaimer to the Project Manager."

67. In respect to the aforementioned Contract clauses, it can be interpreted that:

- a) the Contractor cannot be held responsible for errors that arise from information outside their control, especially when that information comes from the Employer.

ii. Chronology of Events

68. The Contractor would like to highlight that in accordance with the L2 Schedule submitted to the Client on 02 May 2012¹⁵, the Contractor commenced Basic & Detailed Engineering for Wagon Tippers and submitted preliminary designs to the Employer based on the Tender drawings. However, to finalize the design, critical details such as the final Rail Track layout of the Wagon Tippler complex area and the location/coordinates of the Wagon Tippler were required from the Employer to complete the GAD and initiate civil excavation and civil designs. Consequently, the Contractor made several requests to the Employer on 15 June 2012¹⁶ and 20 August 2012¹⁷ to provide these details to ensure timely completion as per the schedule.
69. Despite these requests, the Employer failed to provide a satisfactory response regarding the coordinates of the Wagon Tippler and the Rail Track layout for over six months. Following repeated requests and follow-ups, the Employer eventually provided the relevant details, including the Rail Track layout and location coordinates of the Wagon Tippler area, via email on 5 October 2012. This significant delay in providing the necessary inputs caused a delay of over six months in subsequent activities such as designing, ordering, supply, and execution at the site, including civil works and erection.
70. Along with the required details, the Employer also provided major comments on the preliminary design submitted by the Contractor. As a result, the Contractor had to redesign the General Arrangement Drawing (GAD) of the Wagon Tippler and conveyor 2A/2B, along with other related equipment and civil/structural designs and drawings.
71. This also delayed the ordering of the Side Arm Charger and other related equipment for the Wagon Tippler complex, leading to significant delays in the submission of designs and drawings, civil works, and material supply.
72. After receiving the Employer's comments on 05 October 2012, the Contractor was in a position to submit the Mechanical GAD of the Wagon Tippler complex, including TP-1 & Tunnels, by 21 November 2012. The Employer approved this submission on 6 December 2012 in Category-II. Following this approval, the Contractor submitted the Civil GAD for the same on 05 January 2013, which was approved on 21 January 2013 in Category-II. Consequently, due to the Employer's delays in providing relevant inputs, the Contractor could not commence civil works until the third week of January 2013.

iii. Cause & Effect Analysis

73. In accordance with the Contract, the Contractor cannot be held liable for delays resulting from the Employer's failure to provide critical information essential to the completion of

¹⁵ Indure Letter: I-5026/SSTPP/CHP/001 dated 02 May 2012

¹⁶ Indure Letter: I-5026/SSTPP/CHP/11 dated 15 June 2012

¹⁷ Indure Letter: I-5026/SSTPP/CHP/16 dated 20 August 2012

the works. As evidenced by the chronology of events, despite multiple requests made on 15 June 2012 and 20 August 2012, the Employer delayed providing key inputs, including the final Rail Track layout and the coordinates of the Wagon Tippler, until 5 October 2012, causing a six-month delay in the Contractor's engineering, design, and civil works. This delay directly impacted the Contractor's ability to submit designs, order materials, and proceed with execution on-site, pushing the commencement of civil works to January 2013. Hence, the Contractor is entitled to an extension of time and the associated costs under the contract provisions due to the Employer's delay in providing necessary details.

b) DE 01.2: Change in Bunker Level and Tripper Finish Floor Level

i. Contractual Entitlement

Clause 20.1 (Specifications and Drawings) of the GCC

Clause 20.1.1

"The Contractor shall execute the basic and detailed design and the engineering work in compliance with the provisions of the Contract, or where not so specified, in accordance with good engineering practice.

The Contractor shall be responsible for any discrepancies, errors or omissions in the specifications, drawings and other technical documents that it has prepared, whether such specifications, drawings and other documents have been approved by the Project Manager or not, provided that such discrepancies, errors or omissions are not because of inaccurate information furnished in writing to the Contractor by or on behalf of the Employer."

Clause 20.1.2

"The Contractor shall be entitled to disclaim responsibility for any design, data, drawing, specification or other document, or any modification thereof provided or designated by or on behalf of the Employer, by giving a notice of such disclaimer to the Project Manager."

74. In respect to the aforementioned Contract clauses, it can be interpreted that:

- b) the Contractor cannot be held responsible for errors that arise from information outside their control, especially when that information comes from the Employer.

ii. Chronology of Events

75. On 17 May 2012, the Contractor submitted the preliminary profile design for conveyors and associated TPs as per the tender drawings (i.e., TP6, TP7, and TP8). However, during formal discussions on 18 July 2012, M/s BGR/NTPC directed the Contractor to modify the Tipper finished floor level from 59.4 meters to 54.4 meters, as recorded in the Minutes of Meeting (MoM) dated 18 July 2012, and 07 September 2012. Consequently, the top floor level of the Conveyor Drives/TPs, starting from TP2, was required to be adjusted accordingly.

76. This delayed instruction from the Employer regarding changes in the Tripper floor level, which occurred after a period exceeding 3.5 years, significantly delayed the design of the civil and structural work and the associated galleries, including all TPs, by nearly six (6) months. Consequently, the execution of civil works, including excavation and civil and structural works for TPs and galleries, was also delayed.
77. It is crucial to highlight that despite the adjustments to lower the bunker and the top tripper floor levels of TPs, the Employer did not permit the Contractor to reduce the roof levels of TPs. This was contrary to the clear provision stating, *"the Conveyor profile shall be finalized during detailed engineering, considering all facilities"* as per the minutes of the meeting dated 23 January 2012 to 27 January 2012, during the pre-award stage, which forms part of the Contract. This statement indicates that the levels and ratings were to be finalized based on the actual engineering requirements of the system. The Employer's rejection to allow these changes further delayed the design and engineering of TPs, particularly TP-5.
78. As a result of these delays, the commencement and completion of Civil Works and subsequent tasks could only proceed upon the finalization of the mechanical General Arrangement Drawing (GAD) and Civil GAD i.e., after 05 October 2013.

iii. Cause & Effect Analysis

79. The Employer's delayed instruction on 18 July 2012 to modify the Tripper floor level, after a 3.5-year period, caused significant delays in the Contractor's design and execution of civil and structural works. This non-compliance with the contractual provisions, as per the MoM of 23-27 January 2012, further delayed TP finalization and associated works, impacting the Project timelines.

c) DE 01.3: Delay in Finalisation of TP-5

i. Chronology of Events

80. On 17 May 2012, the Contractor submitted the mechanical designs for TP-6, TP-7, TP-8, and TP-9 to the Employer, in accordance with the tender drawings. The Employer, however, failed to provide any feedback on the Contractor's submission by 18 July 2012.
81. On 18 July 2012, a meeting was held between the Employer and the Contractor, during which the Contractor received new Bunker level (54.5 meters) and Tripper Floor level from the Employer. Consequently, the Contractor was required to revise the designs for all the TP's (specifically TP-6, TP-7, TP-8, and TP-9) and subsequently submitted the revised designs to the Employer on 30 November 2012, for TP-6 and TP-7, and on 07 January 2013, for TP-8 and TP-9, due to delays attributable to the Employer.
82. Prior to receiving instructions from the Employer on 18 July 2012, the Contractor had completed all design-related work for the mechanical General Arrangement Drawing (GAD) of TP-5. However, given the new Bunker and Tripper Floor levels provided by the Employer on 18 July 2012, the Contractor had to redesign the Mechanical GAD for TP-5. As a result of these changes, the Contractor submitted the revised mechanical GAD to the

Employer on 28 August 2012, which was subsequently approved under Category II on 05 August 2013, nearly a year later.

83. Due to the revised Bunker and Tripper Floor levels per the Employer's instructions, it was mandatory to adjust the level of Conveyor 5A and 5B relative to the new Bunker and Tripper Floor levels. The Employer, however, insisted and instructed the Contractor to maintain the original Tripper Floor Level for Conveyor 5A and 5B, disregarding the revised Bunker and Tripper Floor levels of 54.5 meters set by the Employer on 18 July 2012.
84. The Contractor continuously pleaded that keeping Conveyor 5A and 5B at the original levels would result in excessively long chute lengths, causing coal transported by these conveyors to fall from a higher vertical height onto Conveyor 6A and 6B, whose height had already been lowered. This significant height difference could lead to substantial equipment damage and excessive wear and tear on Conveyor 6A and 6B, due to coal falling from a greater height. Such a design is neither desirable nor consistent with good engineering practices. Accordingly, the Contractor highlights a provision from the minutes of the meeting held from 23 January 2012 to 27 January 2012 which clearly states that all parameters and ratings designs would be finalized based on actual engineering requirements.
85. Following extensive discussions and clarifications, the Employer finally agreed to lower the height of Conveyor 5A and 5B to mitigate the impact of coal falling from a higher vertical height onto Conveyor 6A and 6B. This process of finalizing the levels for Conveyor 5A and 5B caused significant delays in the Mechanical and Civil GAD for TP-5, with no fault attributable to the Contractor. In an effort to mitigate the Employer's delays, the Contractor, even without awaiting approval of the Mechanical GAD from the Employer, submitted the Structural GAD on 22 July 2013. The Employer approved the Mechanical GAD for TP-5 under Category II on 05 August 2013, delaying the mechanical GAD for TP-5 by 12 months. The Structural GAD for TP-5 was approved by the Employer on 13 August 2013. Consequently, these delays severely impacted the submission of the Civil GAD for TP-5, which the Contractor was only able to submit to the Employer on 07 September 2013. The Employer subsequently approved the Civil GAD under Category II on 05 October 2013, allowing structural fabrication and civil work at the site to commence post 05 October 2013.

ii. Cause & Effect Analysis

86. The Employer's failure to provide timely feedback on the Contractor's design submissions and instructions to revise Bunker and Tripper Floor levels on 18 July 2012 caused significant delays. Despite the Contractor's efforts to mitigate delays, the Employer's changes and late approvals delayed the submission and approval of both Mechanical and Civil GADs for TP-5, with no fault attributable to the Contractor.

d) DE 01.4: Change in Contractual timelines of Motor Ratings Approval

i. Chronology of Events

87. The Contractor asserts that during the post-bid discussions between the Employer and the Contractor, as documented in the minutes of the meeting dated 23 January 2012 to 27 January 2012, it was mutually agreed that the conveyor profile and the motor ratings would be finalized during detailed engineering based on the final layout.
88. However, while approving the documents, the Employer insisted that the motor ratings (in kW) shall align to the respective ratings indicated in the Indure's bid data for the CHP package. Consequently, due to the Project's nature and the longstanding relationship with the Employer, the Contractor was compelled to agree to the Employer's demand to supply motors with higher ratings, even though these were not required per the original specifications as well as the Contract.
89. As a result of this demand, the Contractor had to resubmit the designs on to align with the revised motor ratings mandated by the Employer. This caused a substantial delay in the design submission and approval process for a period of approximately **5 months**¹⁸ from the date of 1st submission of ratings i.e., 31 July 2012. Consequently, the supply timeline was severely impacted, as the Contractor received approval for the design specifications from the Employer only on 26 March 2013. This delay meant that the Contractor could place orders for the motors as per the Employer's demanded specifications only after March 2013.

ii. Cause & Effect Analysis

90. The Contractor contends that, based on the minutes of meetings held from 23 January 2012 to 27 January 2012, it was agreed during post-bid discussions that the conveyor profile and motor ratings would be finalized during detailed engineering. However, the Employer later insisted that the motor ratings align with Indure's bid data, which was not in accordance with the Contract or the original specifications. Despite this, the Contractor, under pressure due to the Project's nature and its relationship with the Employer, complied.
91. This led to a redesign and resubmission of documents, resulting in a 5-month delay from 31 July 2012, and supply orders could only be placed after receiving final approval on 26 March 2013. The delay significantly impacted the project timeline, further affecting the supply schedule.

e) DE 01.5: Delay in timely approval of Conveyor Drives

i. Chronology of Events

92. The Contractor, in full compliance with the Employer's technical specifications, selected the gearbox for the conveyor drives. After verifying conformity with the recommended practices of the selected manufacturers, the Contractor submitted the design and drawings to the Employer for approval. Despite the submitted drawings meeting all required technical and contractual parameters, the Employer delayed their approval by six months. The Contractor submitted the drawings and data sheets to the Employer on 13 November 2013 but did not receive final approval until 28 April 2014, resulting in a six-month delay.

¹⁸ Indure Letter: IND/SS/N-SOLA/CHP/Reply/July/01 dated 3 July 2020

This delay in the Employer's approval of the design, despite the drawings aligning with technical and contractual requirements, significantly postponed civil and structural works. Consequently, the finalization of loads and the supply of materials were severely impacted due to the Employer's delayed approvals.

ii. Cause & Effect Analysis

93. The Contractor, adhering to the Employer's technical specifications, submitted compliant gearbox designs on 13 November 2013. The Employer's approval, delayed by six months until 28 April 2014, caused significant postponement in civil and structural works, directly affecting load finalization and material supply, thus impeding overall Project progress.

f) DE 01.6: Delay in timely approval of Hydraulic Power Packs

i. Chronology of Events

94. The Contractor in its letter dated 16 August 2017¹⁹ & 03 July 2020²⁰ asserts that the drawings for Wagon Tippler, having hydraulic drive arrangement with gearbox, were approved on 8th March 2013 in line with the Technical Specification and accordingly, the mechanical components of the Wagon Tippler were manufactured and supplied. Subsequently, the equipment drawings pertaining to Wagon Tippler and also, Side Arm Charger were put "on hold", under the pretext that the hydraulic drive arrangement being provided by INDURE (/ TRF), was not in conformity with the Employer's Technical Specifications.
95. Though the hydraulic drive arrangement with Gearbox was in conformity with the Employer's stipulation, and was also, as per the proven design of TRF, (the sub-vendor for the Wagon Tippler system), the Contractor had to accept the Employer's advice as further execution on this account was getting delayed. In the process, we incurred huge additional expenditure of over Rs. 2.5 Crore, which was not included in the Contract price. The documents, which were approved earlier, had to be resubmitted, and were finally approved in February 2015. This change necessitated a substantial change in the earlier ordering, made by TRF, for the hydraulic drive arrangement, and in the process, the manufacturing and supply of the hydraulic drive arrangement from M/s Bosch Rexroth got delayed by almost 20 months. Besides the Contractor had incurred heavy additional expenditure not included in the contract price.

ii. Cause & Effect Analysis

96. The Contractor's position, as substantiated in their letters dated 16 August 2017 and 03 July 2020, is that the Wagon Tippler system's hydraulic drive arrangement with a gearbox, approved on 8 March 2013, adhered to the Employer's Technical Specifications. However, the Employer's subsequent decision to place the drawings "on hold," citing non-conformity with its requirements, led to significant delays. Despite the system's design being proven and compliant, the Contractor had no choice but to follow the Employer's advice, incurring

¹⁹ Indure Letter: IND/SS/NTPC/SOL/MUZ/10927 dated 16 August 2017

²⁰ Indure Letter: IND/SS/N-SOLA/CHP/Reply/July/01 dated 3 July 2020

over Rs. 2.5 Crore additional costs due to re-approval processes and necessary redesign. The subsequent 20-month delay in the manufacturing and supply of the hydraulic drive by M/s Bosch Rexroth further exacerbated the financial and scheduling impacts. The Contractor rightfully seeks compensation for these delays and costs, which are a direct result of the Employer's unilateral decision-making.

4.4.2. DELAY EVENT NO-02 (DE 02): CHANGES IN DESIGN DUE TO OBSTRUCTIONS/SITE CONDITIONS

a) DE 02.1: Drain Hindrance in TP-5 Foundation

i. Contractual Entitlement

97. Clause 10.1 (Employer's Responsibilities) of the CA

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

98. Clause 35 (Unforeseen Conditions) of the GCC

Clause 35.1

" If, during the execution of the Contract, the Contractor shall encounter on the Site any physical conditions (other than climatic conditions) or artificial obstructions that could not have been reasonably foreseen prior to the date of the Contract Agreement by an experienced contractor on the basis of reasonable examination of the data relating to the Facilities (including any data as to boring tests) provided by the Employer, and on the basis of information that it could have obtained from a visual inspection of the Site (if access thereto was available) or other data readily available to it relating to the Facilities, and if the Contractor determines that it will in consequence of such conditions or obstructions incur additional cost and expense or require additional time to perform its obligations under the Contract that would not have been required if such physical conditions or artificial obstructions had not been encountered....., the Project Manager shall promptly consult with the Employer and the Contractor and decide upon the actions to be taken to overcome the physical conditions or artificial obstructions encountered. Following such consultations, the Project Manager shall instruct the Contractor, with a copy to the Employer, of the actions to be taken."

99. Clause 35.2

"Any reasonable additional cost and expense incurred by the Contractor in following the instructions from the Project Manager to overcome such physical conditions or artificial obstructions referred to in GCC Sub-Clause 35.1 shall be paid by the Employer to the Contractor as an addition to the Contract Price."

100. Clause 35.3

“If the Contractor is delayed or impeded in the performance of the Contract because of any such physical conditions or artificial obstructions referred to in GCC Sub-Clause 35.1, the Time for Completion shall be extended in accordance with GCC Clause 40 (Extension of Time for Completion).”

ii. Chronology of Events

101. The Contractor, after extensive discussions and incorporating the Employer's comments as of 05 August 2013, submitted the Civil General Arrangement Drawing (GAD) to the Employer on 07 September 2013. The Employer approved the submission on 05 October 2013, under Category II.
102. Upon receiving approval of the Civil GAD from the Employer on 05 October 2013, the Contractor promptly commenced the works. During the excavation of the TP-5 foundation, it was discovered that RCC drains interfered with two footings of TP-5, which had not been accounted for by the Employer in its plot plan. By this time, all relevant drawings (civil/mechanical) had already been approved under Category I. Consequently, the Contractor formally requested the Employer to re-route or remove the drains to proceed with the civil works of TP-5. However, the Employer failed to provide decision on the aforementioned issue for approximately 4 months.
103. As a result of this delay, the Contractor sought a meeting with the Executive Director (Engineering) on 27 November 2013²¹ (as documented in the Minutes of Meeting dated 27 November 2013). During this meeting, the Employer advised the Contractor to dismantle the drain. Although dismantling the drain was not within the Contractor's scope, the Contractor agreed to do so in the interest of the project. Subsequently, the civil works were undertaken by the Contractor after dismantling the drain.
104. Due to this delay and the execution of additional works beyond the Contractor's scope, the commencement of work at the site was postponed until January 2014, resulting in an approximately four-month delay solely attributable to the Employer.

iii. Cause & Effect Analysis

105. The Contractor fulfilled its obligations by submitting the Civil General Arrangement Drawing (GAD) to the Employer on 07 September 2013, and despite the Employer's approval on 05 October 2013, unforeseen obstructions caused by RCC drains, unaccounted for in the Employer plot plan, delayed the works. The Employer's failure to promptly resolve this issue, despite the Contractor's formal request and subsequent meetings with the Executive Director on 27 November 2013, resulted in further delays. Although dismantling the drain was beyond the Contractor's contractual scope, the Contractor agreed to perform this task in the Project's best interest. This delay, coupled with additional uncontracted work, led to a four-month postponement in commencing site works, which is solely attributable to the Employer's inaction and failure to provide timely decisions.

²¹ Indure Letter: IND/SS/NTPC/SOL/MUZ/10927 dated 16 August 2017 (Annexure-II)

Consequently, the Contractor is entitled to an extension of time and additional compensation due to the Employer's breach of its contractual obligations.

b) DE 02.2: Shift of MCC-1 B

i. Contractual Entitlement

106. Clause 10.1 (Employer's Responsibilities) of the CA

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

107. Clause 20.1 (Specifications and Drawings) of the GCC

Clause 20.1.1

"The Contractor shall execute the basic and detailed design and the engineering work in compliance with the provisions of the Contract, or where not so specified, in accordance with good engineering practice."

The Contractor shall be responsible for any discrepancies, errors or omissions in the specifications, drawings and other technical documents that it has prepared, whether such specifications, drawings and other documents have been approved by the Project Manager or not, provided that such discrepancies, errors or omissions are not because of inaccurate information furnished in writing to the Contractor by or on behalf of the Employer."

108. Clause 20.1.2

"The Contractor shall be entitled to disclaim responsibility for any design, data, drawing, specification or other document, or any modification thereof provided or designated by or on behalf of the Employer, by giving a notice of such disclaimer to the Project Manager."

109. In respect to the aforementioned Contract clauses, it can be interpreted that:

- a) the Contractor cannot be held responsible for errors that arise from information outside their control, especially when that information comes from the Employer.

ii. Chronology of Events

110. On 16 January 2015, the Contractor obtained Cat. I approval from the Employer for civil construction drawing no. 9571-I55-PVC-487 of MCC-1B.

111. Based on this approval, the Contractor commenced execution. However, on 14 February 2015²², the Employer instructed the Contractor to shift MCC-1B by 2 meters towards the road. Consequently, the Contractor was required to redesign and submit the revised design proposal to the Employer for approval. This relocation, and the subsequent design approval

²² NTPC mail dated 14 February 2015

process necessitated by the Employer's changes, delayed the completion of works. The Contractor could take up the civil works only after February 2015.

iii. Cause & Effect Analysis

112. On 16 January 2015, the Contractor received Cat-I approval for civil drawing no. 9571-I55-PVC-487 from the Employer and began execution. However, on 14 February 2015, the Employer instructed a 2-meter shift of MCC-1B, forcing redesign and reapproval. This caused delays, as civil works could only resume post February 2015 due to the Employer's changes.

c) DE 02.3: Changes in Cable Gallery

i. Contractual Entitlement

113. Clause 10.1 (Employer's Responsibilities) of the CA

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

114. Clause 20.1 (Specifications and Drawings) of the GCC

Clause 20.1.1

"The Contractor shall execute the basic and detailed design and the engineering work in compliance with the provisions of the Contract, or where not so specified, in accordance with good engineering practice."

The Contractor shall be responsible for any discrepancies, errors or omissions in the specifications, drawings and other technical documents that it has prepared, whether such specifications, drawings and other documents have been approved by the Project Manager or not, provided that such discrepancies, errors or omissions are not because of inaccurate information furnished in writing to the Contractor by or on behalf of the Employer."

115. Clause 20.1.2

"The Contractor shall be entitled to disclaim responsibility for any design, data, drawing, specification or other document, or any modification thereof provided or designated by or on behalf of the Employer, by giving a notice of such disclaimer to the Project Manager."

116. In respect to the aforementioned Contract clauses, it can be interpreted that:

- a) the Contractor cannot be held responsible for errors that arise from information outside their control, especially when that information comes from the Employer.

ii. Chronology of Events

117. The initial approval for the civil and structural design and drawings of the cable gallery for the stretch between Crusher House and TP-4 and TP-5 was received by the Employer under Cat.I on 01 July 2015.
118. The Contractor, in accordance with the approval, planned to commence the works. However, the progress was impeded due to several revisions in the approved drawings initiated by the Employer:
119. **Revision Case No. 01:** On 23 July 2015, the Employer, via email, informed the Contractor that portions (CG9, E2 & F) were interfering with the A D Line pedestal, which had already been constructed on-site by another agency. The Employer instructed the Contractor to revise the Cable Gallery Drawing accordingly.
120. In compliance with the Employer's instructions, the Contractor revised the General Arrangement Drawing (GAD) and submitted it to the Employer on 24 August 2015. The Employer approved this revision on 01 September 2015. Subsequently, on 19 October 2015, the Employer instructed the Contractor to alter the design of nearby footings to align with the revised design.
121. As a result of these mandated changes, the final civil and structural drawings for the cable gallery were submitted to the Employer on 20 November 2015 and were approved by the Employer on 23 November 2015 and 27 November 2015, respectively.
122. The Contractor, considering these to be the final revisions, planned to proceed with the works at the designated location. However, the Employer requested further modifications to the design and drawings as outlined below:
123. **Revision Case No. 02:** On 08 December 2015, the Employer, via email, instructed the Contractor to modify the cable trestles crossing the railway track between TP-4 and TP-5 to increase the height of the cable gallery, ensuring the required clearance from the HT transmission line passing through the area.
124. Following the Employer's instructions, the Contractor redesigned the structural GAD for the relevant portion and submitted the revised proposal to the Employer on 20 December 2015. This proposal was approved on 19 January 2016. Consequently, the civil GAD for the relevant portion was submitted by the Contractor on 16 January 2016 and was approved by the Employer on 18 January 2016. As per execution requirements, the Contractor had to procure a fresh tubular structure from M/s Tata Steel, which could only be ordered post-GAD approval. The fresh tubular structure, as ordered by the Contractor, was received on 31 July 2016, allowing the Contractor to commence the fabrication and supply of the material for the structure.
125. The above revisions, mandated by the Employer, substantially delayed the construction of the cable gallery by more than six months, for reasons not attributable to the Contractor.

iii. Cause & Effect Analysis

126. The Contractor experienced significant delays in the construction of the cable gallery due to Employer-initiated revisions to the approved civil and structural design. Despite receiving initial approval on 01 July 2015, the Contractor faced multiple design modifications, beginning with Revision Case No. 01 on 23 July 2015, concerning interferences with an existing structure. The Employer continued to issue further revision instructions, including Revision Case No. 02 on 08 December 2015, impacting the cable trestle design. Each mandated revision, along with the procurement of new materials, notably delayed the project by over six months. These delays, resulting from Employer-driven changes, are beyond the Contractor's control and warrant due extension of time and compensation.

d) DE 02.4: Revision of Conveyor Gallery 5A/5B

i. Contractual Entitlement

127. Clause 10.1 (Employer's Responsibilities) of the CA

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

128. Clause 35 (Unforeseen Conditions) of the GCC

Clause 35.1

"If, during the execution of the Contract, the Contractor shall encounter on the Site any physical conditions (other than climatic conditions) or artificial obstructions that could not have been reasonably foreseen prior to the date of the Contract Agreement by an experienced contractor on the basis of reasonable examination of the data relating to the Facilities (including any data as to boring tests) provided by the Employer, and on the basis of information that it could have obtained from a visual inspection of the Site (if access thereto was available) or other data readily available to it relating to the Facilities, and if the Contractor determines that it will in consequence of such conditions or obstructions incur additional cost and expense or require additional time to perform its obligations under the Contract that would not have been required if such physical conditions or artificial obstructions had not been encountered....., the Project Manager shall promptly consult with the Employer and the Contractor and decide upon the actions to be taken to overcome the physical conditions or artificial obstructions encountered. Following such consultations, the Project Manager shall instruct the Contractor, with a copy to the Employer, of the actions to be taken."

129. Clause 35.2

"Any reasonable additional cost and expense incurred by the Contractor in following the instructions from the Project Manager to overcome such physical conditions or artificial obstructions referred to in GCC Sub-Clause 35.1 shall be paid by the Employer to the Contractor as an addition to the Contract Price."

130. **Clause 35.3**

“If the Contractor is delayed or impeded in the performance of the Contract because of any such physical conditions or artificial obstructions referred to in GCC Sub-Clause 35.1, the Time for Completion shall be extended in accordance with GCC Clause 40 (Extension of Time for Completion).”

ii. Chronology of Events

131. The Contractor hereby asserts that the foundation layout and plan, as well as the drawings for the superstructure for Conveyor Gallery 5A/5B, incorporating the modifications regarding the relocation of Conveyor Gallery 5A/5B due to its interference with the Employer track layout area as instructed by the Employer on 27 November 2013 at the Employer EOC office (as recorded in the Minutes of Meeting dated 27 November 2013), were submitted to the Employer on 16 December 2013 and 11 December 2013, respectively.
132. The Employer however approved the revised design under Cat.III on 31 December 2013 & 26 December 2013 respectively.
133. Subsequently, post approval of GAD, the aforesaid matter was revisited by the Employer on 07 January 2014, (documented in the Minutes of Meeting dated 07 January 2014). The Employer instructed the Contractor to resubmit the conveyor 5A/5B drawings, maintaining the hold on trestle locations impacted by the interference with the track layout.
134. The Employer then forwarded the revised track layout to the Contractor via email dated 21 February 2014. Accordingly, the Contractor resubmitted the design for 5A/B on 20 February 2014 and received approval from the Employer on 11 March 2014. This sequence of several revisions in design substantially delayed the civil and structural execution of conveyor gallery 5A/5B.

iii. Cause & Effect Analysis

135. The Contractor, asserts that the delays in the execution of Conveyor Gallery 5A/5B were caused by the Employer's multiple revisions and late approvals. Despite the Contractor's timely submission of foundation and superstructure drawings on 11 and 16 December 2013, the Employer's approval was delayed until 26 and 31 December 2013, respectively, under Cat. III. Furthermore, the Employer revisited the design on 07 January 2014, instructing resubmission of drawings due to changes in the track layout. The revised track layout was only provided on 21 February 2014, leading to the final design approval on 11 March 2014. These cumulative delays, initiated by the Employer's inconsistent instructions, significantly impacted the timeline for civil and structural works, justifying an extension of time (EOT) for the Contractor.

e) DE 02.5: Change in designs and drawings of conveyor gallery 6A/B

i. Contractual Entitlement

136. **Clause 10.1 (Employer's Responsibilities) of the CA**

“The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract.”

137. **Clause 20.1 (Specifications and Drawings) of the GCC**

Clause 20.1.1

“The Contractor shall execute the basic and detailed design and the engineering work in compliance with the provisions of the Contract, or where not so specified, in accordance with good engineering practice.

The Contractor shall be responsible for any discrepancies, errors or omissions in the specifications, drawings and other technical documents that it has prepared, whether such specifications, drawings and other documents have been approved by the Project Manager or not, provided that such discrepancies, errors or omissions are not because of inaccurate information furnished in writing to the Contractor by or on behalf of the Employer.”

138. **Clause 20.1.2**

“The Contractor shall be entitled to disclaim responsibility for any design, data, drawing, specification or other document, or any modification thereof provided or designated by or on behalf of the Employer, by giving a notice of such disclaimer to the Project Manager.”

139. In respect to the aforementioned Contract clauses, it can be interpreted that:

the Contractor cannot be held responsible for errors that arise from information outside their control, especially when that information comes from the Employer.

ii. Chronology of Events

140. The Contractor hereby asserts that the Mechanical GAD of conveyor gallery 6A/6B was designed and approved in Category III.

141. However, during a meeting held on 27 November 2013 at the EOC office, the Employer informed the Contractor that the cable gallery was fouling within the trestle of conveyor 6A/6B. The Employer further stated that post TP-6, the cable gallery would need to be slightly skewed to avoid infringement with the trestle leg of Conveyor 6A/6B, and thus instructed the Contractor to assist in this matter.

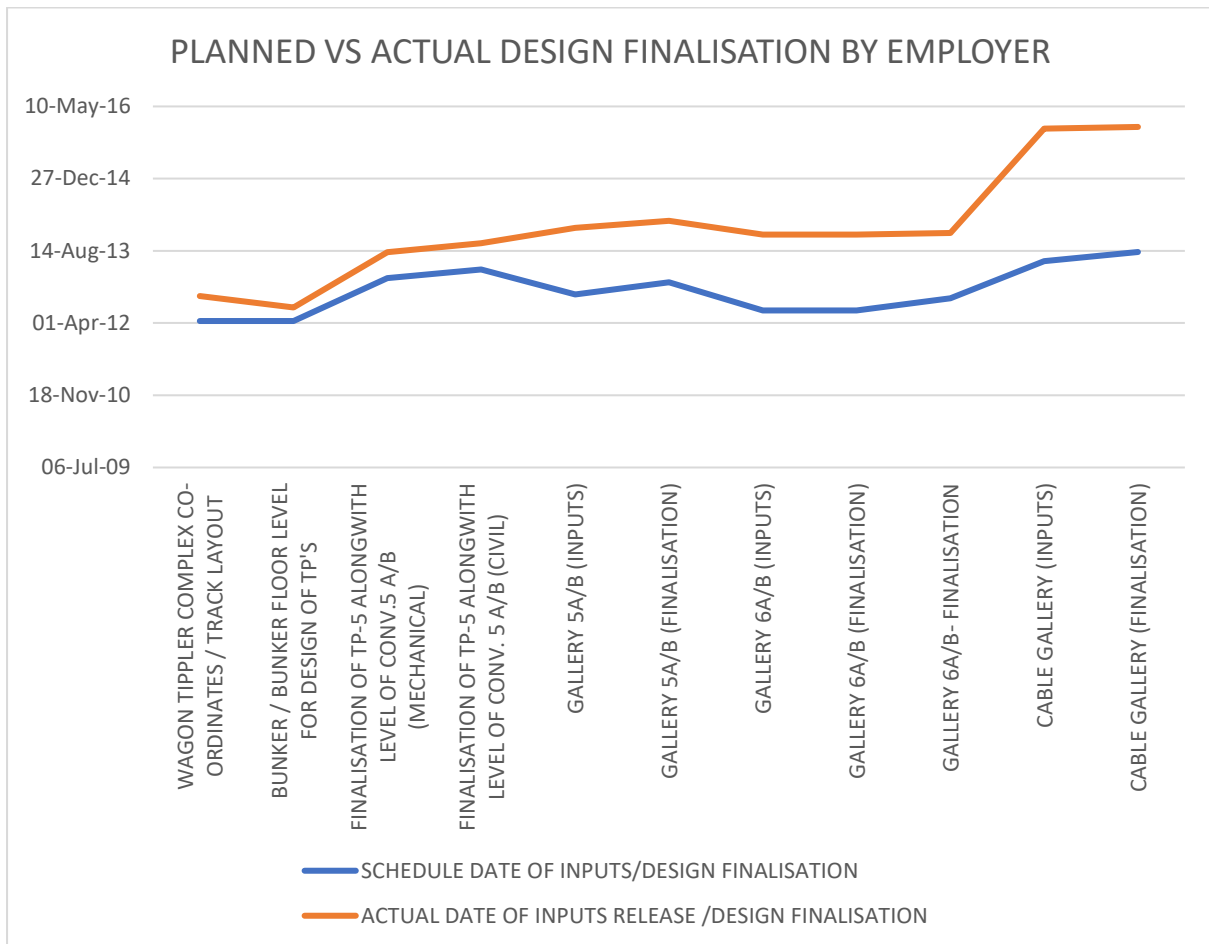
142. As a special case, the Contractor agreed to support the Employer and requested the Employer to provide the load details of the cable gallery. The Employer, via an email dated 04 December 2013, confirmed the load details and subsequently instructed the Contractor to revise the structural and civil foundation layout details of the trestle of conveyor 6A/6B. In compliance with the Employer's instructions, the Contractor submitted the revised structural & civil drawings incorporating the required changes on 16 December 2013 and 17 December 2013. These revisions were approved by the Employer on 03 January 2014. This process resulted in a delay of over three months for the civil and structural works.

143. It is important to note that none of the obstructions detailed in sections 4.4.1 & 4.4.2, including the ash pipeline, cable galleries, track layout, pedestals, and HT transmission lines, were indicated in the plot plan or identified during the design and drawing submission/approval stages. Consequently, the commencement and completion of the civil and structural works were delayed by a period ranging from 12 to 24 months, leading to a substantial increase in the Contractor's costs.

iii. Cause & Effect Analysis

144. The Contractor contends that the Mechanical GAD for Conveyor Gallery 6A/6B was designed and approved under Category III. However, during a meeting on 27 November 2013, the Employer instructed the Contractor to modify the cable gallery to avoid interference with the trestle of Conveyor 6A/6B. Despite the Contractor's cooperation and timely revisions, finalized on 16 and 17 December 2013 and approved on 03 January 2014, the Employer's delay in providing key load details and identifying obstructions resulted in an overall delay of 12 to 24 months. These unforeseen delays significantly impacted the Contractor's timeline and costs, warranting a justifiable claim for extension of time and additional compensation as per the Contract.
145. The table & graph below outlines a comparison between the scheduled and actual dates of design finalization and details the delays incurred by each event as specified in sections 4.4.1 & 4.4.2.

SL NO	DESCRIPTION OF AREA/DATA	SCHEDULE DATE OF INPUTS/DESIGN FINALISATION	ACUTAL DATE OF INPUTS RELEASE /DESIGN FINALISATION	DELAYS IN MONTHS
1	WAGON TIPPLER COMPLEX CO- ORDINATES / TRACK LAYOUT	15-Apr-2012	5-Oct-2012	6
2	BUNKER / BUNKER FLOOR LEVEL FOR DESIGN OF TP'S	15-Apr-2012	18-Jul-2012	3
3	FINALISATION OF TP-5 ALONGWITH LEVEL OF CONV.5 A/B -MECHANICAL	7-Feb-2013	5-Aug-2013	6
	FINALISATION OF TP-5 ALONGWITH LEVEL OF CONV. 5 A/B -CIVIL	8-Apr-2013	5-Oct-2013	6
4	GALLERY 5A/B -INPUTS	16-Oct-2012	21-Jan-2014	15
	GALLERY 5A/B -FINALISATION	8-Jan-2013	11-Mar-2014	14
5	GALLERY 6A/B -INPUTS	28-Jun-2012	4-Dec-2013	17
	GALLERY 6A/B- FINALISATION	20-Sep-2012	16-Dec-2013	15
6	CABLE GALLERY -INPUTS	3-Jun-2013	8-Dec-2015	31
	CABLE GALLERY -FINALISATION	6-Aug-2013	20-Dec-2015	29



146. From the above graph and table, it is evident that there has been an inordinate delay on the part of the Employer in finalizing the design approvals, which fell squarely within the Employer's contractual obligations. This protracted delay directly impacted the Respondent's ability to proceed with the planned progress of works, thereby causing a delay in achieving the timely completion of the Project.

4.4.3. DELAY EVENT NO-03 (DE 03): DELAY IN SITE ACTIVITIES

a) DE 03.1: Delay in release of Transfer Points (TP's)

i. Chronology of Events

147. Pursuant to the schedule submitted to the Employer, the Transfer Points (TPs) were to be supplied by the Employer. For Example, in case of Unit -01, TP-6, TP-7, TP-8 and TP-9 were the responsibility of the Employer, but their provision was severely delayed due to reasons attributable to the Employer. It is imperative to highlight that the release of TP-7 by the Employer, necessary for the erection of equipment and materials, was severely delayed and was eventually provided to the Contractor on 14 November 2016, which represents a delay of 24 months from the scheduled delivery date. Additionally, the release of other Transfer Points (TPs) and bunker floors for the installation of equipment and

materials was also inordinately delayed. Below is a table listing the TPs whose release was significantly delayed relative to the scheduled release date:

S.No.	TP'S	SCHEDULE DATE	ACTUAL DATE OF RELEASE	DELAY IN MONTHS
1	TP 6	09 November 2014	09 April 2016	16
2	TP 7	09 November 2014	14 November 2016	24
3	Gallery between TP 6 & TP7	09 November 2014	31 March 2016	16
4	Bunker Floor 8A	09 November 2014	20 July 2016	19
5	Bunker Floor 8B	09 November 2014	05 May 2016	17
6	TP8	November 2014	September 2018	
7	TP9	November 2014	The Tower has been partially released in first week of Oct 2018 but at 64 m slab was released in Dec 2018	48
8	Gallery TP8 to TP9	November 2014	15 September 2018	47
9	Bunker Floor 9A	November 2014	15 September 2018	47
10	Bunker Floor 9B	November 2014	30 January 2019	61

ii. Cause & Effect Analysis

148. The Contractor experienced significant delays due to the Employer's failure to provide the Transfer Points (TPs) as scheduled, which directly impacted the Contractor's ability to proceed with critical works. Specifically, TP-6, TP-7, TP-8, and TP-9 were to be supplied by the Employer, but the release of TP-7, crucial for the erection of equipment and materials, was delayed by 24 months, with actual provision occurring on 14 November 2016. This delay, along with the subsequent late release of other TPs and bunker floors, caused substantial disruption to the Contractor's planned activities, impeding progress and leading to extended project timelines. The delays are clearly attributable to the Employer, as per the contractual obligations outlined in the original schedule.

b) DE 03.2: Delay in release area for TP1 & Tunnel 1A/B & 2A/B

i. Contractual Entitlement

149. **Clause 10.1 (Employer's Responsibilities) of the CA**

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

150. **Clause 35 (Unforeseen Conditions) of the GCC**

Clause 35.1

"If, during the execution of the Contract, the Contractor shall encounter on the Site any physical conditions (other than climatic conditions) or artificial obstructions that could not have been reasonably foreseen prior to the date of the Contract Agreement by an experienced contractor on the basis of reasonable examination of the data relating to the

Facilities (including any data as to boring tests) provided by the Employer, and on the basis of information that it could have obtained from a visual inspection of the Site (if access thereto was available) or other data readily available to it relating to the Facilities, and if the Contractor determines that it will in consequence of such conditions or obstructions incur additional cost and expense or require additional time to perform its obligations under the Contract that would not have been required if such physical conditions or artificial obstructions had not been encountered....., the Project Manager shall promptly consult with the Employer and the Contractor and decide upon the actions to be taken to overcome the physical conditions or artificial obstructions encountered. Following such consultations, the Project Manager shall instruct the Contractor, with a copy to the Employer, of the actions to be taken.”

151. Clause 35.2

“Any reasonable additional cost and expense incurred by the Contractor in following the instructions from the Project Manager to overcome such physical conditions or artificial obstructions referred to in GCC Sub-Clause 35.1 shall be paid by the Employer to the Contractor as an addition to the Contract Price.”

152. Clause 35.3

“If the Contractor is delayed or impeded in the performance of the Contract because of any such physical conditions or artificial obstructions referred to in GCC Sub-Clause 35.1, the Time for Completion shall be extended in accordance with GCC Clause 40 (Extension of Time for Completion).”

ii. Chronology of Events

153. The Contractor hereby emphasizes that the area concerning TP1 and the adjoining tunnels 1A/1B and 2A/2B was occupied by the ESP supplier, M/s BHEL, with materials stacked on the front allocated to Indure Private Limited (the Contractor). In response, the Contractor made verbal requests to the Employer in the first week of April 2013, followed by several additional verbal requests, all of which were ignored by the Employer.

154. Consequently, on 05 July 2013²³, the Contractor formally requested in writing that the Employer arrange for the clearance of the area to commence excavation and other civil works on the specified front. Despite repeated and rigorous follow-ups over nearly three months, the area in question was not cleared until 31 August 2013. This delay on the part of the Employer significantly impacted the excavation and civil works for TP-1, resulting in a delay of over three months.

iii. Cause & Effect Analysis

155. The Contractor, Indure Private Limited, experienced significant disruption in the execution of excavation and civil works at TP1 due to the Employer's failure to clear the area occupied by M/s BHEL, the ESP supplier. Despite repeated verbal requests beginning in the first

²³ Indure Letter: IPL/NTPC/Solapur/ME/CHP.155117 dated 05 July 2013

week of April 2013, and a formal written request on 05 July 2013, the Employer delayed the clearance until 31 August 2013, hindering progress by over three months. This delay, caused solely by the Employer's inaction, constitutes a breach of contractual obligations to provide the Contractor with an unobstructed work front. As a result, the Contractor is entitled to an extension of time and compensation for the associated costs due to the Employer's failure to fulfill its responsibilities.

c) DE 03.3: Delay in issuance of blasting clearances by competent district authorities

i. Contractual Entitlement

156. Clause 10.3 of the CA

"The Employer shall acquire and pay for all permits, approvals and/or licenses from all local, state or national government authorities or public service undertakings in the country where the Site is located, which such authorities or undertakings require the Employer to obtain in the Employer's name for the execution of the Contract (they include those required for the performance by both the Contractor and the Employer of their respective obligations under the Contract), including those specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement."

157. Clause 10.4 of the CA

"If requested by the Contractor, the Employer shall use its best endeavors to assist the Contractor in obtaining in a timely and expeditious manner all permits, approvals and/or licenses necessary for the execution of the Contract from all local, state or national government authorities or public service undertakings that such authorities or undertakings require the Contractor or Subcontractors or the personnel of the Contractor or Subcontractors, as the case may be, to obtain."

ii. Chronology of Events

158. The Contractor wishes to emphasize that on 20 February 2013, a request for blasting clearance was submitted to the AGM (Mechanical) NTPC to secure approval for blasting at several identified locations for the Project.
159. In response to the Contractor's request, the Employer, through their letter dated 22 February 2013, instructed the Contractor to submit the request to the competent state government authority. Following these instructions, the Contractor issued a letter to the state government authority via their blasting agency on 22 February 2013.
160. Despite the Contractor's continuous follow-ups with the Employer to expedite the blasting clearance approval, the blasting license was not granted by the Solapur district authorities until 02 December 2013.
161. It is therefore crucial to highlight that since most of the project fronts required blasting, the excavation was initially delayed due to the finalization of the coordinates of the Wagon Tippler and track layout, changes in the bunker, and revisions in the designs of 5A/5B &

6A/6B. These delays were further compounded by the delay in the issuance of the blasting license, for which the Contractor is not at fault.

iii. Cause & Effect Analysis

162. The Contractor, acting in accordance with contractual obligations, submitted a request for blasting clearance to the AGM (Mechanical) NTPC on 20 February 2013, and promptly followed the Employer's instructions, as per their letter dated 22 February 2013, to submit the same to the competent state government authority. Despite continuous efforts by the Contractor, the Solapur district authorities did not grant the blasting license until 02 December 2013, resulting in significant delays. It is essential to note that the excavation work, critical to the Project's progress, was already hindered by design finalization issues, which were further exacerbated by the Employer's delayed coordination with the state authorities. Consequently, the Contractor bears no responsibility for the delays caused by the Employer's inefficiencies in securing the blasting approval.

d) DE 03.4: Delay caused by the scarcity of sand and metal in the Solapur area

i. Contractual Entitlement

163. Clause 10.3 of the CA

"The Employer shall acquire and pay for all permits, approvals and/or licenses from all local, state or national government authorities or public service undertakings in the country where the Site is located, which such authorities or undertakings require the Employer to obtain in the Employer's name for the execution of the Contract (they include those required for the performance by both the Contractor and the Employer of their respective obligations under the Contract), including those specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement."

164. Clause 10.4 of the CA

"If requested by the Contractor, the Employer shall use its best endeavors to assist the Contractor in obtaining in a timely and expeditious manner all permits, approvals and/or licenses necessary for the execution of the Contract from all local, state or national government authorities or public service undertakings that such authorities or undertakings require the Contractor or Subcontractors or the personnel of the Contractor or Subcontractors, as the case may be, to obtain."

ii. Chronology of Events

165. The Contractor wishes to assert that at the commencement of civil works, it was notified that there is a local government-imposed restriction of six months per year on the mining of sand and metal in and around Solapur.
166. This process involves notifications issued by the district authorities for the auctioning of mining rights for sand and metal for a restricted period of six (06) months. The auctioning process occurs from September to October each year, followed by the finalization of

tenders by the Mining Department from October to December, culminating in the award of mining rights to successful bidders for approximately six (06) months, from February to September each year.

167. The table below provides references to notifications detailing the **six (06) month** annual restriction on mining activities for the years 2014 to 2016. It is important to note that this practice was consistently followed in previous years as well.

S.NO.	NOTIFICATION NO.& DATE
1	Office/2/Guokh/RR/1935/14/Solapur dated 22 December 2014
2	Office/2/Guokh/RR/4014/Solapur dated 11 October 2015
3	Office/2/Guokh/RR/2931/Solapur dated 25 October 2016

168. The Contractor, referencing the above contention, emphasizes that during the auctioning and finalization process, it was compelled to procure sand and metal from distant locations to the worksite. Furthermore, the Contractor underscores that the restriction on mining sand and metal was neither specified in the tender documents nor communicated to the Contractor during the Contract finalization.
169. Consequently, the Contractor incurred increased material procurement costs and experienced delayed material deliveries due to extended travel distances. This significantly hindered the execution of civil works, causing delays not attributable to the Contractor.

iii. Cause & Effect Analysis

170. The Contractor's claim highlights that at the commencement of civil works, a six-month local government-imposed restriction on sand and metal mining around Solapur was not disclosed in the tender documents or during contract finalization. This restriction, enforced through a formal auctioning and tendering process from September to December, limited the availability of local materials from February to September. As a result, the Contractor was compelled to procure materials from distant locations, incurring additional costs and material delivery delays. These unforeseen circumstances, beyond the Contractor's control, significantly impacted the timely execution of civil works, justifying the delays claimed.

e) DE 03.5: Delay due to stoppage of work by Villagers

i. Contractual Entitlement

171. **Clause 10.1 (The Employer's Responsibilities) of the CA**

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

172. **Clause 10.2 of the CA**

"The Employer shall be responsible for acquiring and providing legal and physical possession of the Site and access thereto, and for providing possession of and access to all other areas reasonably required for the proper execution of the Contract, including all

requisite rights of way, as specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement.....”

ii. Chronology of Events

173. The Contractor hereby emphasizes that the execution of works at the project site was halted or obstructed by the villagers due to the reasons detailed below:
174. It must be noted that the villagers, during several intervals—specifically from 20 June 2013 to 24 June 2013, from 07 January 2016 to 09 January 2016, and from 19 September 2016 to 27 September 2016—interrupted the works at the site. They forcibly demanded that workers residing in adjacent areas leave Solapur and cease working at the site, under threat of severe consequences.
175. Due to these threats from the villagers, only approximately 10% of the workforce remained available for work at the site. The workers who fled due to these threats returned only after the issues, as previously highlighted, were resolved by the respective authorities. Consequently, the progress of work at the site was significantly hampered for a period of 1.5 months, for reasons not attributable to the Contractor.
176. The Contractor, through various communications informed the Employer of these issues. However, neither the Employer nor the district authorities took any measures to resolve the aforementioned issues, ultimately causing delays in the execution of works at the site in 2016.

iii. Cause & Effect Analysis

177. The Contractor experienced significant disruptions at the project site due to threats from villagers, which occurred during multiple intervals: 20 June 2013 to 24 June 2013, 07 January 2016 to 09 January 2016, and 19 September 2016 to 27 September 2016. These interruptions, caused by the villagers forcibly demanding workers to vacate the site under threat, led to a drastic reduction in available manpower, with only 10% of the workforce remaining. The delays extended over a period of 1.5 months, for reasons beyond the Contractor's control. Despite the Contractor's repeated communications with the Employer and relevant authorities, no remedial action was taken. As such, the delays directly stem from the Employer's inaction and external factors, not from any fault or negligence of the Contractor.

f) DE 03.6: Delay in Granting Permission to Indure for Structural Fabrication at Indure's Sikandrabad Factory, Approval of Essar Steel as Steel Fabricator, and Supply of Fabricated Structures to Solapur

i. Contractual Entitlement

178. **Clause 10.3 of the CA**

“The Employer shall acquire and pay for all permits, approvals and/or licenses from all local, state or national government authorities or public service undertakings in the

country where the Site is located, which such authorities or undertakings require the Employer to obtain in the Employer's name for the execution of the Contract (they include those required for the performance by both the Contractor and the Employer of their respective obligations under the Contract), including those specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement."

ii. Chronology of Events

Delay in Approval of Manufacturing Quality Plan (MQP) and Reassessment of Indure's Facility

179. The Contractor submitted the MQP for the fabrication of steel structures, including TP's, galleries, etc., on 07 October 2013. However, the Employer (NTPC) failed to promptly approve the MQP and instead raised queries on 13 November 2013, followed by initiating a reassessment of the Contractor's Sikandrabad fabrication facility. This reassessment was unwarranted, given that Indure's facility had been operational since 2005-2006, producing 6,000–7,000 MT of fabricated steel structures annually, including for NTPC projects, with prior inspection and clearance by NTPC itself.
180. The Employer's refusal to accept credentials previously approved by themselves and their insistence on fresh assessment granted only on 27 December 2013²⁴ resulted in an avoidable delay exceeding two months. During this period, the fabrication staff and labor at Indure's facility remained idle, leading to productivity losses and additional expenditures, including labor salaries, factory overheads, and other operational costs.
181. From October 2013 to December 2013, the Contractor incurred unforeseen additional expenses due to the Employer's protracted reassessment process. These expenses were not accounted for during the tendering stage, nor were they covered under any contingency provisions of the contract. The Contractor, therefore, reserves the right to seek compensation for these losses arising from the Employer's arbitrary and unreasonable conduct, which breached the principles of efficient contract administration and caused undue disruption during the execution phase.

Delay in Approval of Essar Steel as Steel Fabricator and Disruption to the Fabrication and Supply Schedule

182. Similarly, the Employer inordinately delayed the approval process of Essar Steel as a fabricator for the Project. Notably, Essar Steel was already an NTPC-approved vendor for fabrication works, with its facility previously assessed and accepted by NTPC. Despite this, the Employer refused to approve Essar Steel for this Project, insisting on repeating the entire approval process without justified cause.
183. The Contractor submitted the request for Essar Steel's approval on 25 February 2015²⁵. However, the Employer granted approval only after a delay of two months, issuing the

²⁴ Employer's Letter: 01/COA/9571/155/27213 dated 27 December 2013

²⁵ Indure Letter: 074 dated 25 February 2015

approval letter on 24 April 2015²⁶. This unjustified delay disrupted the fabrication and subsequent supply of materials, causing significant deviation from the stipulated Project schedule. The Employer's conduct, marked by procedural redundancies and a disregard for the Contractor's urgent requests, directly contributed to delays in achieving Project Milestones.

Liability and Compensation for Delays and Additional Costs

184. The delays caused by the Employer in both the reassessment of Indure's facility and the approval of Essar Steel are clear breaches of their obligations under the Contract. These actions were not only arbitrary but also demonstrably harmful to the Contractor's ability to perform its obligations within the agreed timelines. The resulting delays disrupted the critical path of the project, increased the Contractor's operational costs, and undermined the efficient execution of the works.

iii. Cause & Effect Analysis

185. The Employer's unwarranted delay in approving the MQP and reassessing Indure's facility, despite its proven credentials and prior acceptance, caused over two months of disruption, leaving fabrication staff and labor idle and incurring unanticipated expenses on salaries, factory overheads, and operational costs. Similarly, the Employer's procedural redundancy in delaying Essar Steel's approval—despite its status as an NTPC-approved vendor—further disrupted the fabrication and supply schedule, significantly deviating from project timelines. These arbitrary actions by the Employer directly hindered the Contractor's ability to adhere to the project schedule, escalated costs, and undermined efficient contract execution, entitling the Contractor to compensation for the resulting losses.

4.4.4. DELAY EVENT NO-04 (DE 04): DELAY IN CIVIL WORKS

i. Contractual Entitlement

186. **Clause 10.1 (The Employer's Responsibilities) of the CA**

"The Employer shall ensure the accuracy of all information and/or data to be supplied by the Employer as described in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract, except when otherwise expressly stated in the Contract."

187. **Clause 10.2 of the CA**

"The Employer shall be responsible for acquiring and providing legal and physical possession of the Site and access thereto, and for providing possession of and access to all other areas reasonably required for the proper execution of the Contract, including all requisite rights of way, as specified in Appendix 6 (Scope of Works and Supply by the Employer) to the Contract Agreement....."

ii. Chronology of Events

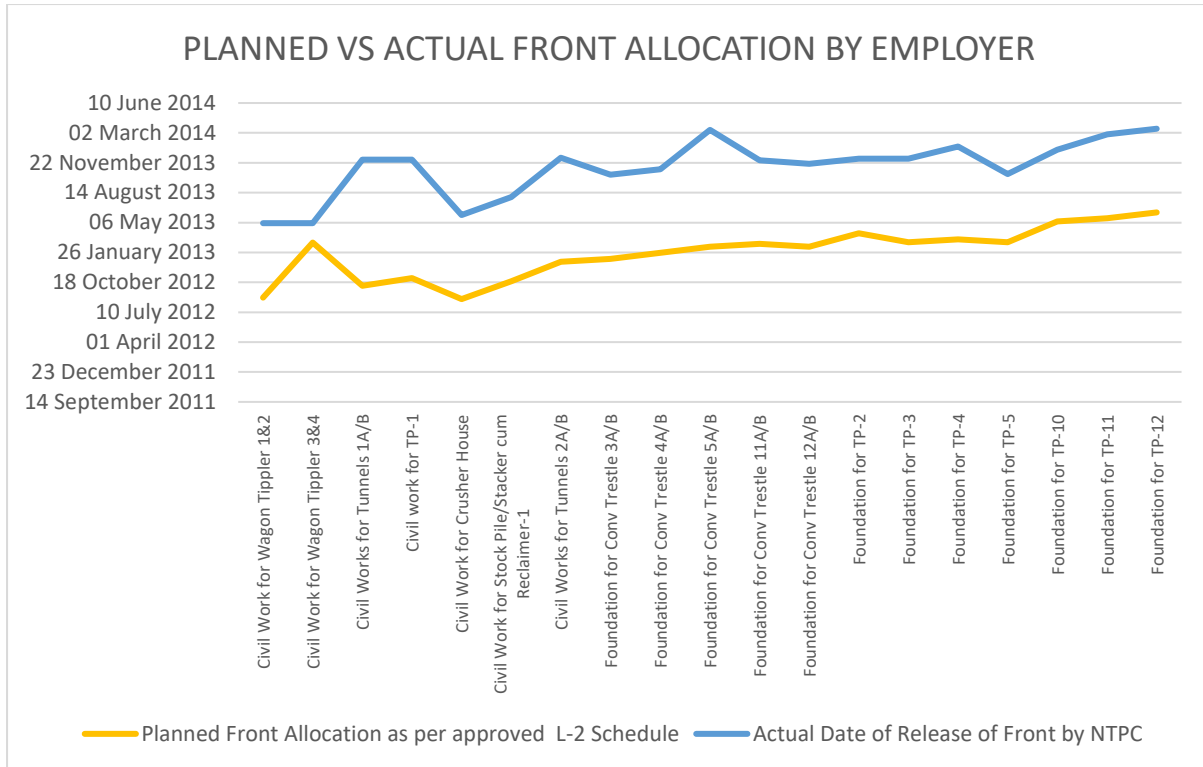
²⁶ Employer's Letter: 200415 dated 24 April 2015

188. The Contractor wishes to underscore that, as the Contract is of an EPC (Engineering, Procurement, and Construction) nature, the Contractor is liable not only for the supply of materials but also for their erection, successful commissioning, and ensuring the performance of the supplied plant in accordance with the guaranteed parameters and the defect liability period post-commissioning. Consequently, the Contractor was compelled to schedule supplies based on the availability of work fronts at the site.

189. However, as detailed in the table below, the Employer repeatedly and unjustifiably delayed the timely release of work fronts, hindering the Contractor's ability to execute the works promptly. These delays on the part of the Employer significantly disrupted the Contractor's supply schedule, rendering it exceedingly difficult to manage the supply timings and substantially affecting the overall schedule of supplies and execution.

SN	Activity ID	Activity Name	Original Duration	Date of availability of Front as per approved L-2	Actual Date of Release of Front by the Employer	Delay (in Months)	Remarks
1	A12080	Civil Work for Wagon Tippler 1&2	480	28 August 2012	04 May 2013	8 months	Delay in Finalization of coordinates of Wagon Tippler Layout by the Employer
2	A12080	Civil Work for Wagon Tippler 3&4	480	28 February 2013	04 May 2013	2 months	Delay in Finalization of coordinates of Wagon Tippler Layout by the Employer
3	A12090	Civil Works for Tunnels 1A/B	450	07 October 2012	02 December 2013	14 months	Delay due to Non-Clearance of Site (BHEL dumped material at site)
4	A12100	Civil work for TP-1	250	01 November 2012	02 December 2013	14 months	Delay due to Non-Clearance of Site (BHEL dumped material at site)
5	A12130	Civil Work for Crusher House	350	23 August 2012	31 May 2013	9 Months	Delay in Finalization of Co-ordinates by the Employer
6	A12160	Civil Work for Stock Pile/Stacker cum Reclaimer-1	400	22 October 2012	30 July 2013	10 Months	Delay in Finalization of Co-ordinates by the Employer
7	A12170	Civil Works for Tunnels 2A/B	180	26 December 2012	09 December 2013	12 months	Delay due to Non-Clearance of Site (BHEL dumped material at site)
8	A12180	Foundation for Conv Trestle 3A/B	180	05 January 2013	13 October 2013	9 Months	Change in Bunker Level. Ref: MOM dated 18.7.12 & 7.9.12. Total drawings redesigned.
9	A12190	Foundation for Conv Trestle 4A/B	180	25 January 2013	31 October 2013	10 Months	Change in Bunker Level. Ref: MOM dated 18.7.12 & 7.9.12. Total drawings redesigned.

SN	Activity ID	Activity Name	Original Duration	Date of availability of Front as per approved L-2	Actual Date of Release of Front by the Employer	Delay (in Months)	Remarks
10	A12200	Foundation for Conv Trestle 5A/B	180	14 February 2013	12 March 2014	13 Months	Re-Engineering due to Non finalization of Track Layout by the Employer. Final drawing was approved by the Employer on 11.3.14.
11	A12220	Foundation for Conv Trestle 11A/B	180	24 February 2013	30 November 2013	10 Months	Change in Bunker Level. Ref: MOM dated 18.7.12 & 7.9.12. Total drawings redesigned.
12	A12230	Foundation for Conv Trestle 12A/B	180	14 February 2013	19 November 2013	10 Months	Change in Bunker Level. Ref: MOM dated 18.7.12 & 7.9.12. Total drawings redesigned.
13	A12240	Foundation for TP-2	75	31 March 2013	06 December 2013	8 Months	Delay in Finalization of Co-ordinates by the Employer
14	A12250	Foundation for TP-3	75	01 March 2013	06 December 2013	8 Months	Delay in Finalization of Co-ordinates by the Employer
15	A12260	Foundation for TP-4	75	11 March 2013	15 January 2014	10 Months	Delay in Finalization of Co-ordinates by the Employer
16	A12270	Foundation for TP-5	75	01 March 2013	15 October 2013	8 Months	Delay in Finalization of Co-ordinates by the Employer
17	A12280	Foundation for TP-10	75	10 May 2013	05 January 2014	8 Months	Delay in Finalization of Co-ordinates by the Employer
18	A12290	Foundation for TP-11	75	20 May 2013	25 February 2014	9 Months	Delay in Finalization of Co-ordinates by the Employer
19	A12300	Foundation for TP-12	75	09 June 2013	16 March 2014	9 Months	Delay in Finalization of Co-ordinates by the Employer



190. From the above table & graph, it is evident that the Employer has unreasonably delayed the release of work fronts for various activities beyond the actual date of availability as stipulated in the approved L-2 schedule.

iii. Cause & Effect Analysis

191. The Contractor, under the EPC Contract, holds responsibility not only for the procurement and supply of materials but also for their erection, commissioning, and performance as per contractual guarantees, including the defect liability period. However, the Employer has repeatedly and unjustifiably delayed the release of work fronts, contrary to the timelines specified in the approved L-2 schedule. These delays have directly impacted the Contractor's ability to schedule and execute works efficiently, thereby causing significant disruptions to the Contractor's supply chain and overall Project Schedule. It is evident that the Employer's failure to provide timely access to work fronts has adversely affected the Contractor's performance, necessitating consideration for appropriate extensions of time and associated compensation in line with contractual provisions.

4.4.5. DELAY EVENT NO-05 (DE 05): NON- CONDUCTANCE OF PG TEST DUE TO COAL IN AVAILABILITY WITH THE EMPLOYER

i. Contractual Entitlement

192. **Clause 25.1.2: Guarantee Test**

"If for reasons attributable to the employer, the Guarantee Test of the Facilities or the relevant part thereof cannot be successfully completed within the period from the date of Completion of the respective facility, as specified in the SCC or any other period agreed

upon by the Employer and the Contractor, the Contractor shall be deemed to have fulfilled its obligations with respect to the Functional Guarantees, and GCC Sub-Clauses 28.2 and 28.3 shall not apply. ”

193. **Clause 25.2.4: Operational Acceptance**

“If within forty-five (45) days after receipt of the Contractor’s notice, the Project Manager fails to issue the Operational Acceptance Certificate or fails to inform the Contractor in writing of the justifiable reasons why the Project Manager has not issued the Operational Acceptance Certificate, the Facilities or the relevant part thereof shall be deemed to have been accepted as at the date of the Contractor’s said notice. ”

ii. Chronology of Events

194. The Contractor hereby references correspondence dated 12 May 2020²⁷, 31 January 2020²⁸, 23 September 2020²⁹ and 26 October 2020 pertaining to the comprehensive analysis of the Performance Guarantee (PG) Test of the Coal Handling System Package. The Contractor has conducted the PG Test on over 80% of the Coal Handling System, with the following systems having been completed to date:

- Conveyor System, inclusive of all equipment
- Two Wagon Tippers #3 and #4
- Apron Feeder #3 and #4
- Side Arm Charger #4
- Crusher and Grizzlies

²⁷ Indure Letter: IND/SS/NTPC/Solapur-CHP/120520 dated 12 May 2020

²⁸ Indure Letter: IND/SS/NTPC/CHP/31120 dated 31 January 2020

²⁹ Indure Letter: I-5026/NTPC-SOLAPUR/CHP/273 dated 23 September 2020

Solapur CHP PG Test Completed

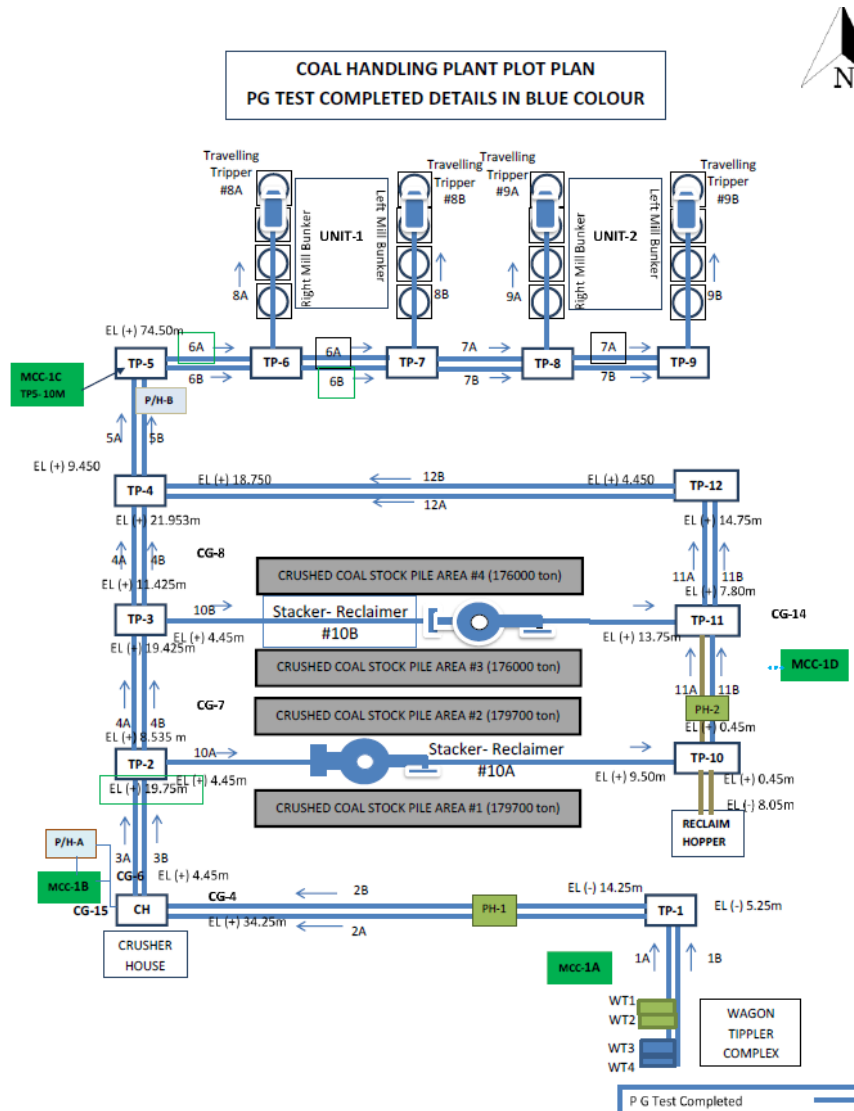


Figure 3: Status of PG Tests conducted by the Contractor as on October 2020

195. It is pertinent to note that the Contractor was unable to perform the PG Test due to the unavailability of Unit #2 at full load until 31 January 2024 (Cut-off date of this report) & even further ahead for one reason or the other beyond the control of the Contractor. The Contractor requested the NTPC to provide the necessary coal racks and full load of the system to conduct the Unit #2 PG Test. However, the NTPC failed to supply the required inputs even till the cut-off date of this report i.e., 31 January 2024.
196. Furthermore, the Contractor would like to highlight that their request for the PG Test of the remaining systems, for which guaranteed parameters must be achieved, is still pending. The Contractor requested that the PG Test for the remaining portion of the Coal Handling System be deemed conducted in accordance with Clause 25.2.4, read in conjunction with Clause 25.1.2 of the General Conditions of Contract (GCC). These clauses stipulate that deemed acceptance of the PG Test shall be considered if inputs are unavailable for over three months. The NTPC has failed to respond to this matter, neither acknowledging the remaining PG Test as deemed conducted as per the contract nor releasing the payment held as retention against the PG Test.

iii. Cause & Effect Analysis

197. The Contractor has demonstrated diligent efforts to comply with the Performance Guarantee (PG) Test requirements under the General Conditions of Contract (GCC) by conducting the PG Test on over 80% of the Coal Handling System. The systems successfully tested include critical components such as the Conveyor System, Two Wagon Tipplers, Apron Feeders, Side Arm Charger, and Crusher with Grizzlies. However, the inability to conduct the PG Test for Unit #2 stems solely from the NTPC's failure to provide the requisite coal racks and full system load, a condition explicitly outside the Contractor's control and directly impeding contractual obligations.
198. Despite repeated communications dated 12 May 2020, 31 January 2020, 23 September 2020, and 26 October 2020 and further ahead till cut-off date (31 January 2024) & beyond the cut-off date, and in clear contravention of Clause 25.2.4 read with Clause 25.1.2 of the GCC, NTPC has neither facilitated the conditions necessary for the PG Test nor acknowledged the Contractor's legitimate invocation of deemed acceptance for the remaining portion of the system. The Contractor contends that the NTPC's inaction constitutes a breach of contract, as the clauses unequivocally stipulate deemed acceptance where inputs remain unavailable for over three months. This inaction has unjustly led to the withholding of retention payments, prejudicing the Contractor's contractual entitlements and financial position. Therefore, the Contractor asserts that the remaining PG Test be deemed conducted and the associated retention payments released without further delay.

4.5. DELAY EVENT NO-06 (DE 06): DELAY IN ISSUANCE OF PAC AND LIST OF GOODS FOR AVAILING EXCISE DUTY EXEMPTION ON LT SWITCH GEAR AND OTHER ELECTRICAL MATERIALS

i. Contractual Entitlement

199. Clause 10.3 of the CA

"The Employer shall acquire and pay for all permits, approvals and/or licenses from all local, state or national government authorities or public service undertakings in the country where the Site is located, which such authorities or undertakings require The Employer to obtain in The Employer's name for the execution of the Contract (they include those required for the performance by both the Contractor and The Employer of their respective obligations under the Contract), including those specified in Appendix 6 (Scope of Works and Supply by The Employer) to the Contract Agreement."

ii. Chronology of Events

200. The delay in the issuance of the PAC and the accompanying list of goods, specifically for LT Switch Gear and other electrical materials required to avail exemption from excise duty, significantly impacted the project timeline.

201. During the presentation of the Union Budget for the financial year 2015-16, the Government of India introduced amendments to the procedure for the issuance of PAC and availing excise duty exemptions under the Mega Power Project scheme. As per Excise Notification dated 01 March 2015³⁰, the revised procedure mandated that the PAC be signed by the Chairman-cum-Managing Director (CMD) of the concerned public sector undertaking.
202. In light of this regulatory amendment, The Contractor issued a formal request to NTPC on 18 March 2015³¹, requesting the issuance of the PAC in the revised format for the remaining materials, including the LT Switch Gear, duly signed by the CMD of NTPC.
203. Despite our timely submission, the revised PAC was only finalized and made available to the Contractor on 16 July 2015, after a delay exceeding three (3) months. This procedural delay directly impacted our ability to supply the LT Switch Gear and other electrical materials within the scheduled timeline. Consequently, the delay in supplying the LT Switch Gear also caused a corresponding delay in the supply of Electrical and Instrumentation materials, further exacerbating the disruption to the project schedule.

iii. Cause & Effect Analysis

204. The Employer's delay in issuing the PAC and the accompanying list of goods, particularly for LT Switch Gear and other electrical materials required for excise duty exemption, caused significant disruption to the Contractor's Project Schedule. The regulatory amendments mandated by the Excise Notification of 01 March 2015 required the PAC to be signed by the CMD, and despite the Contractor's timely request on 18 March 2015, the revised PAC was only finalized on 16 July 2015, after a delay of over three months. This procedural delay impeded the Contractor's ability to procure and supply the LT Switch Gear and related electrical materials on time, which in turn delayed the supply of Electrical and Instrumentation materials, compounding the project schedule's disruption.

4.5.1. DELAY EVENT NO-07 (DE 07): NON- OPENING OF L/C AND DELAYS IN PAYMENTS

i. Contractual Entitlement

205. **Appendix -1: Terms of Payments**

“B. Schedule No. 2: Plant and Equipment (excluding Mandatory Spares) quoted on Ex-Works (India) basis:

In respect of Plant and Equipment supplied from within the Employer's country the following payment shall be made:

For Ex-works Price component of Plant and Equipment:

³⁰ Excise Notification No: 12/2015-Central Excise dated 01 March 2015

³¹ Indure Letter: IND/SS/NTPC/Solapur/9146 dated 18 March 2015

(I) Fifteen Percent (15%) of the total Ex-works price component as Initial Advance Payment on:

(i) Acceptance of Notification of Award and Signing of the Contract Agreement.

(ii) Submission of an unconditional Bank Guarantee covering the advance amount which shall be initially kept valid upto (ninety) 90 days beyond the schedule date for successful Completion of the Facilities under the Package. However, in case of delay in completion of facilities, the validity of this Bank Guarantee shall be extended by the period of such delay Proforma of Bank Guarantee is enclosed in Section-VII - Bank Guarantee Form for Advance Payment.

(iii) Submission of an unconditional Bank Guarantee(s) towards Contract Performance Security(s) in respect of First, Second and Third Contracts (including the Contracts entered into with the Contractor's Assignee, if applicable in case of foreign Contractor) and valid upto (ninety) 90 days after the end of Defects Liability Period of all the equipment covered under the contract. The proforma of Bank Guarantee is enclosed in Section - VII Form of Performance Security.

(iv) In case Deed of Joint Undertaking by the Contractor along with his Collaborator/Associate forms part of the contract then submission of an unconditional Bank Guarantee from such Collaborator(s)/Associate(s) towards faithful performance of the Deed of Joint Undertaking for an amount specified in the deed and valid upto ninety (90) days after the end of Defect Liability Period of all equipment covered under the contract. The proforma of Bank Guarantee(s) shall be as enclosed in Section-VII.

(v) Submission of a detailed PERT Network based on the work schedule stipulated in Appendix-4 to Form of the Contract Agreement and its approval by the Employer.

(II) Sixty Percent (60%) of Ex-Works Price component of the Contract price for each identified equipment upon despatch of equipment from manufacturer's works on pro-rata basis on production of invoices and satisfactory evidence of shipment which shall be original Good Receipt/Rail Receipt including Material Despatch Clearance Certificate (MDCC) issued by the Employer.

(III) Fifteen Percent (15%) of Ex-works price component of the Contract Price for each identified equipment on receipt of equipment at site and pro-rata basis and physical verification and certification by the Project Manager of the equipment received and stored at site.

(IV) Ten Percent (10%) of Ex-works price component of the Contract Price on successful completion of Guarantee Tests of entire Coal Handling Plant package and issuance of Operational Acceptance Certificate by the Project Manager.

C. Schedule 1, 2 and 6: Payment Terms for Mandatory Spares and Recommended Spares (When ordered)

The CIF price component of spares to be supplied from abroad and Ex-works price component of spares to be manufactured or fabricated within the Employer's country shall be paid as under: -

(i) Seventy five percent (75%) of CIF/Ex-works price component of the spares: upon despatch to site and against invoices and shipping documents along with Material Despatch Clearance Certificate (MDCC) issued by the Employer.

(ii) Twenty five percent (25%) of CIF/Ex-works price component of the spares: on receipt and storage at site and on physical verifications by the Project Manager.

206. **Appendix-4: Time Schedule**

The programme for furnishing and erecting (including testing and putting into satisfactory operation) the plant and equipment covered in the Contract shall be in the form of master Network identifying the key phases in various areas of total works, like design, procurement, manufacture, field activities including civil construction works. In addition, key milestones dates (10 - 15 nos.) shall also be identified for the complete facilities under the subject Package. The Master Network shall conform to the following schedule date of completion:”

SN	Description of Area/Major Milestone	Duration in Months from NOA	
		Start	Finish
1	Engg.	0	16
1.a	Basic Engg.	0	4
1.b	Detailed Engg. completion		16
2	Completion of BOI's ordering		12
3	Manufacturing & Supply	3	30
3.a	Manufacturing	3	27
3.b	Dispatch (Ex-Works) including structural steel	5	29
3.c	Receipt at site	6	30
4	Initial Site Mobilization		3
5	Civil & Structural Works	4	26
5.a	Wagon tippler hopper, TP-1 and connected Tunnel up to Pent House - Civil & Structural Works	4	26
5.b	Crusher House - Civil & Structural Works	4	22
5.c	Stacker Reclaimer - Foundation/ rail laying	4	21
5.d	Structural steel Fabrication start	5	
5.e	TP's & Trestles - Foundation & Strl. Works	6	22
6.	Equipment Erection	20	35
6.a	Erection of Wagon Tipplers	22	32
6.b	Equipment erection - crusher house	20	32
6.c	Equipment Erection in TP's & galleries (where Structure/ Floors is in Bidder's scope)	23	33
6.d	Equipment Erection in Boiler area TP's & galleries (Structure/ Floor in owner scope)	32	35
6.e	Erection of stacker reclaimer-I	22	33

SN	Description of Area/Major Milestone	Duration in Months from NOA	
		Start	Finish
7	Commissioning & Completion of Facilities	33	40
7.a.	Commissioning of Direct coal feeding system with Wagon Tippler 1&2 for U#1.	33	36
7.b.	Commissioning of system with Stacker reclaimer-1	34	38
7.c.	Trial Operation & Completion of facilities of total system for U#1 with Wagon Tippler 1&2 and Stacker Reclaimer-1	38	40

ii. Chronology of Events

207. Clause 5.1 of Appendix–I to the Contract Agreement under the sub-heading “Mode of Payment,” which forms an integral part of the contract, explicitly stipulates the obligation for the Employer to establish a Letter of Credit (LC) for dispatch payments on a quarterly basis, in accordance with the cash flow projections submitted by the Contractor. The relevant provision is quoted below for ease of reference:

“The Employer will establish an irrevocable Letter of Credit (L/C) in favour of the Contractor through the Employer’s Bank in the Employer’s country for payments due, as per Terms of Payment, on dispatch of equipment, i.e., Ex-works/CIF dispatch of equipment (including due payments towards ocean freight and marine insurance).”

208. Pursuant to this contractual requirement, the first cash flow for the establishment of the LC was duly submitted by the Contractor on 02 March 2013³². Despite repeated requests and consistent follow-up, the LC was not established by the Employer. Subsequently, we were informed by NTPC that, due to their inability to open the LC, dispatch payments would instead be made directly, with assurances of prompt release.
209. However, contrary to these assurances, every payment was significantly delayed by a period ranging from 25 to 50 days, largely attributable to the extended time taken—at least 10 days—for the transit and processing of bills sent to Solapur. Conversely, had the LC been established at our bank as per the contractual provision, payments would have been processed and disbursed within a period of 3 days, thereby avoiding unnecessary delays.
210. Additionally, payments for other service-related bills were also subject to substantial delays.
211. The failure to establish the LC for dispatch payments, despite persistent requests and follow-up, constitutes a breach of the Employer’s contractual obligations. This non-compliance directly contributed to delays in payment processing and subsequently disrupted the supply and execution timelines of the contract. These delays have had a cascading effect on the overall progress of the project, further aggravating the situation and impeding the fulfilment of the contractual objectives.

iii. Cause & Effect Analysis

³² Indure Letter: IND/SS/NTPC-S/03 dated 02 March 2013

212. The Employer's failure to establish the Letter of Credit (LC) as contractually obligated under Clause 5.1 of Appendix-I led to a significant delay in payment processing, with payments being delayed by 25 to 50 days instead of the 3 days achievable through an LC. This breach caused disruptions in the Contractor's cash flow, hampered timely dispatch of equipment, and ultimately delayed the supply and execution timelines, adversely affecting the overall progress and objectives of the project.

4.5.2. DELAY EVENT NO-08 (DE 08): CLAIM TOWARDS DELAY IN NON-REIMBURSEMENT/ PAYMENT OF GST/IGST

i. Contractual Entitlement

213. **Clause 6.0 of Invitation of Bids: BENEFITS / EXEMPTIONS TO SUPPLIES FOR MEGA POWER PROJECTS**

"Ministry of Power (Govt. of India) has issued the certificate granting mega status to Solapur Super Thermal Power Project (2x660MW). Accordingly, supplies of goods for this package shall be eligible for the benefits / exemptions as per provisions of relevant policy & Notifications of Govt. of India."

214. **Attachment 9: Deemed Export Benefits**

215. *"Bidder may note that CIF value of import content in the Ex-works (India) price quoted in Schedule-2 of the bid, if any, shall be necessarily declared by the bidders in Attachment-9 to the bid. Bidder may further note that the relevant certificate for claiming the deemed export/ custom duty benefits shall be issued on the aforesaid declaration basis only. In case no such import content is envisaged in the bid or the CIF value of import content to be declared is zero, the bidder shall indicate "NIL" against the CIF value of import content. In cases where Attachment-9 (Declaration regarding Deemed Export Benefits) is not submitted along with bid or no value is indicated by the bidder against the CIF value of import content in Attachment-9 or statement/ any declaration like 'later', 'to be furnished later', 'NA' etc. are indicated by the bidder, in such cases the CIF value of import content in the bid shall be considered as "NIL" for the purpose of evaluation of bids and issuance of relevant certificate for claiming the deemed export / custom duty benefits. No further claim in this regard shall be entertained by the Employer."*

216. As per the Contract Clause under **"Terms and Procedures of Payment," Appendix - 1, Schedule 7 "Payment Terms for Taxes & Duties"** which states that:

"Indian Custom Duties or levies including Stamp Duty and Import License Fee, if imposed in the future by the Government of India or any State Government in India on the Plant and Equipment covered in Schedule-1 supplied from abroad (and Schedule-6 when ordered) to be imported into India and which will become the property of the NTPC, shall be paid directly by the NTPC to the Government of India or the concerned authorities. However, if the local laws require such payment of the custom duty to be made by the Contractor, the same shall be reimbursed to the Contractor upon the production of satisfactory evidence of having paid the custom duty amount to the concerned authorities."

ii. Chronology of Events

217. The delivery of supplies was required to align with the release of fronts and the unit commissioning schedule to prevent the premature expiry of warranties and guarantees, as well as to avoid damages or deterioration of materials. Accordingly, wherever feasible, the supplies were to be deferred.
218. In the interim, the Government of India implemented the Goods and Services Tax (GST) with effect from 01 July 2017. Consequently, the exemptions on taxes and duties applicable to the Lara Project, categorized as a Mega Power Project, were withdrawn. For imported materials, the exemption remained applicable only to customs duty, while Integrated GST (IGST) at 18% of the CIF value was levied on all imported materials. Additionally, full GST payments were mandated on all indigenous supplies, with GST rates ranging from 18% to 28%. Subsequently, these rates were reduced to 18% for most items.
219. M/s NTPC made a decision on 06 November 2017 to partially reimburse GST at a rate of 14.5% against the levied GST rates of 28% or 18%. However, from this reimbursement, a 5% deduction was made towards input tax credit, which was inapplicable, as all input tax credits were available under the earlier tax regime. As a result, the effective reimbursement was limited to 9.5% against the actual GST levy of 28% or 18%. The implementation of this decision was delayed by an additional 1–2 months due to the finalization of invoice formats and other formalities. Consequently, the reimbursement decision took nearly 8 months to implement and was initially applicable for a mere 3-month period, up to March 2018. Later, in June 2018, this period was extended until January 2019, just two months prior to the proposed COD of the units.
220. Despite our repeated submissions, the payment of GST was further deferred. Ultimately, the GST reimbursement was agreed upon only after 21 months, i.e., on 15 April 2020. However, the actual payment has not yet been received, and full GST reimbursement remains unadmitted and unpaid to date.
221. We have consistently apprised M/s NTPC that the implementation of GST represented a comprehensive overhaul of the country's indirect tax structure. The Constitution was amended to delete existing provisions related to indirect taxes, replacing them with new provisions for GST. Thus, GST cannot be treated as a mere amendment to the tax laws; instead, it fundamentally altered the legal framework. The contractual provisions governing indirect taxes under the pre-GST regime have become redundant. Consequently, either the contract stands void to the extent of the tax-related provisions, or these provisions must be amended to incorporate GST payments, ensuring the contract remains valid and equitable for both parties.
222. Additionally, the delayed and partial payment of GST constitutes **unjust enrichment** on the part of NTPC. GST has been incorporated as a capital cost for tariff determination; however, its payment has been inordinately delayed, and full payment has not been made. This has allowed NTPC to enrich itself by retaining 3.5% to 13.5% of the GST amount, in addition to the interest it has charged us for GST financing. We have received, or are set to receive, only a partial reimbursement of 14.5% against the 18% to 28% GST paid by us.

This approach is neither justified nor acceptable, and the unnecessary delay and partial payments have impeded the completion of the contract through no fault of ours.

223. Under established legal principles, **unjust enrichment** is impermissible. It is pertinent to note that other power utilities are reimbursing full GST amounts without deducting input tax credits. NTPC's actions, including the deduction of interest on GST financing, are unjustified. At the very least, the deducted interest should be refunded immediately. Furthermore, we request an immediate release of the remaining GST payments to ensure parity with practices followed by other power utilities.

iii. Cause & Effect Analysis

224. The Contractor asserts that the delay and partial reimbursement of GST by M/s NTPC have resulted in significant financial and operational consequences, warranting legal and contractual remedies. The introduction of GST as a comprehensive tax reform effectively rendered the prior tax-related provisions of the contract obsolete, necessitating amendments to accommodate the new framework. The unilateral decision by NTPC to reimburse only 14.5% of the GST, further reduced by an inapplicable 5% deduction for input tax credits, led to an effective reimbursement of merely 9.5%, significantly below the GST rates of 18% or 28%. This reimbursement was further delayed by administrative formalities, and subsequent implementation delays caused the Contractor to bear the burden of full GST payments, undermining the equitable performance of the contract. Moreover, NTPC's failure to expedite GST reimbursements, despite repeated submissions by the Contractor, resulted in a prolonged delay of 21 months before a partial reimbursement was agreed upon, which remains unpaid, thereby violating the principles of contractual good faith and fairness.
225. The Contractor further emphasizes that NTPC's actions constitute unjust enrichment, as GST costs were incorporated into the capital costs for tariff determination but were neither fully reimbursed nor paid in a timely manner. By withholding 3.5% to 13.5% of the GST amount and charging interest for GST financing, NTPC gained an unfair advantage, contrary to the equitable principles underpinning the contract. The Contractor's position is supported by the practices of other power utilities, which fully reimburse GST without deductions. Therefore, the Contractor seeks immediate payment of the outstanding GST amounts, including a refund of the unjustly deducted interest, to restore parity and compliance with established legal and contractual norms. The failure to resolve this issue not only jeopardizes the Contractor's financial stability but also impedes the timely completion of the project, a direct consequence of NTPC's actions.

PART- 5

5 DELAY ANALYSIS & ITS METHODOLOGY

5.1 INTRODUCTION TO DELAY ANALYSIS

226. Delay Analysis is performed to analyze the details of the multiple delay events, faced on the Project during the execution, by establishing the Cause-and-Effect relationships of the events and finally, assessing the impact of the events on the completion of the Project.
227. The delay analysis is performed on the Primavera basis which Contractor have showcased his findings.

5.2 THE DELAY ANALYSIS: BACKGROUND

228. The Contractor, in its various delay notifications and Extension of Time applications, intimated the Employer from time to time of major delay & disruption events that occurred during the execution of the Project beyond the Contractor's control, which led to delay in achieving Project Milestones as per set timelines.
229. The delay analysis is performed to analyze the multiple delay events and disruptions that occurred to the Project, from the commencement of the Project (i.e., 09 April 2012) to the cut-off date (i.e., 31 January 2024).
230. The advantage of performing analysis with a software is that the critical path (which is the defined duration of the Project) is defined by the software itself.
231. The Contractor has performed the delay analysis by using the Impacted As-Planned method of delay analysis which is the appropriate method of delay analysis for the assessment of EOT of the Project on account of various delay and disruption events.
232. In this methodology, the critical path of the Project is determined after inserting the Employer's delay and disruption events that determines the Contractor's EOT entitlement (Excusable Delay) for the delay events not attributable to the Contractor.

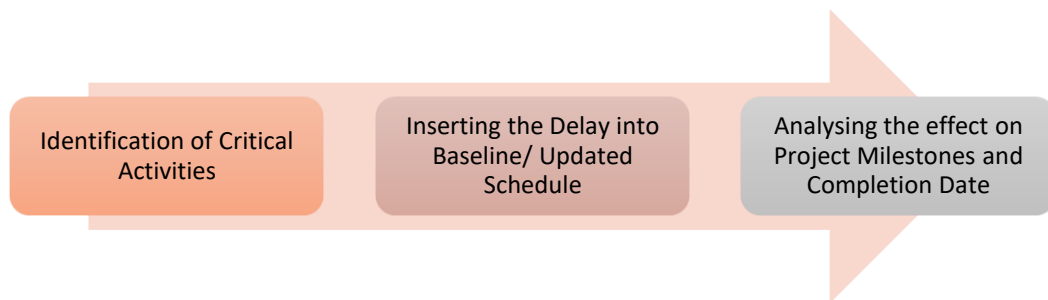
5.3 TECHNICAL BACKGROUND: CPM

233. In this report, the delay analysis is performed based on the Critical Path Method (CPM). The CPM is a methodology or management technique that determines a Project's critical path, which is the sequence of Project network activities (from start to finish), the sum of whose durations determines the overall Project duration. There may be more than one critical path depending on workflow logic.

5.4 IDENTIFICATION OF CRITICAL DELAY EVENTS

234. To make a realistic assessment of the delays that result in prolongation of the Project period, the following approach was adopted in the delay analysis for the identification of the delay events.

- i. As per the CPM (Critical Path Method), out of many activities in the Project, there are only a few activities (or paths) that are Critical; meaning any delay in the Critical Path activity will delay the overall completion of the Project.
- ii. Similarly, delay occurring to Near-critical activities doesn't affect the completion of the Project, but these activities still have importance in delay analysis as these activities run concurrent to Critical activities, and the criticality of the path may be altered under changed circumstances.



- iii. Now, it is to observe and analyse; how the completion of the entire Project is affected when any Critical or Near-critical Activity is delayed. The delays (which actually occurred or potentially occur) are inserted into Critical Path and its effect is calculated cumulatively.

5.5 SELECTION OF SUITABLE DELAY ANALYSIS METHODOLOGY

235. The method of delay analysis is not specified under the Contract. Therefore, in absence of express provision under the Contract regarding the use of delay analysis technique, and keeping in cognizance that the Project is ongoing, the Contractor is of the opinion that the Impacted As-Planned Analysis is the most appropriate method of delay analysis for this case.
236. This methodology requires certain conditions to be fulfilled in order to perform a delay analysis. Such conditions are fulfilled in this case:
 - Logic linked baseline programme, which is available in this case
 - A selection of delay events to be modelled; this has been done in this analysis
237. Clause 11.6 (a) of the SCL protocol 2nd Edition describes that the impacted as-planned analysis method involves introducing delay event sub-networks into a logic-linked baseline programme and its recalculation using CPM programming software in order to determine the prospective impact these events have on the predicted contract completion dates shown within the baseline programme. Before embarking upon the analysis, the analyst needs to confirm that the sequences and durations for the works shown in the programme are reasonable, realistic and achievable and properly logically linked within the software, to deal with the risk that the baseline programme contains fundamental flaws which cannot be overcome.

5.6 IMPACTED-AS-PLANNED DELAY ANALYSIS PROCEDURE

238. In IAP, for analyzing the delay effect of each individual delay event, the Baseline Schedule is taken, and the delay event is inserted into it. Then, the effect of that delay event(s) on Scheduled Completion Date is analyzed with Impacted Completion Date of the Project. This methodology is called as Impacted as Planned (IAP) methodology.

239. Baseline Program Establishment:

The initial step in the IAP methodology is the establishment of an accurate and accepted baseline program. The baseline program serves as the original schedule against which the impacts of delays are measured. It must reflect the contractor's planned sequence of work and be approved by all relevant parties.

240. Identification of Delay Events:

All potential delay events must be meticulously identified and documented. These events also include variations, site conditions, inclement weather, and other unforeseen circumstances that may affect the project's progress.

241. Insertion of Delay Events:

The identified delay events are then sequentially inserted into the baseline program. The insertion should reflect the timing and duration of each delay as accurately as possible.

242. Impact Analysis:

After the delay events have been inserted, the impact on the project's completion date is analyzed. This step involves recalculating the program to reflect the delays and determining the extent to which the project completion date has been affected.

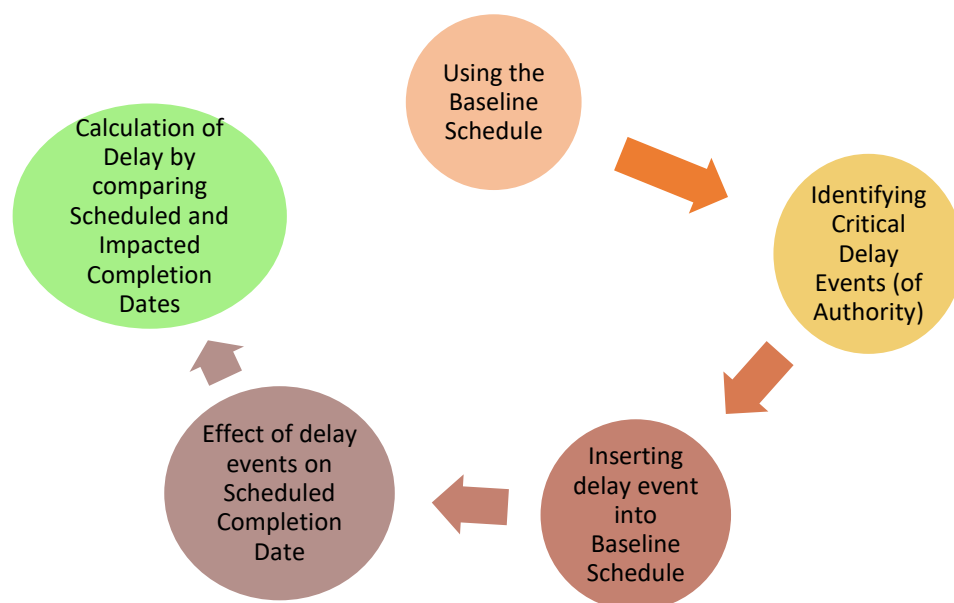


Figure 4: IAP Methodology

243. Typically, the application of an Impacted-As-Planned baseline analysis adds one or more fragnets (a single or group of activities that describe the scope and duration of events which represent a potential delay) to the planned baseline schedule, or adds additional durations to the planned baseline durations of activities, to determine the cumulative effect, if the schedule completion date is affected by the fragnets or duration increases.

244. **Graphical Representation of a typical IAP Method**

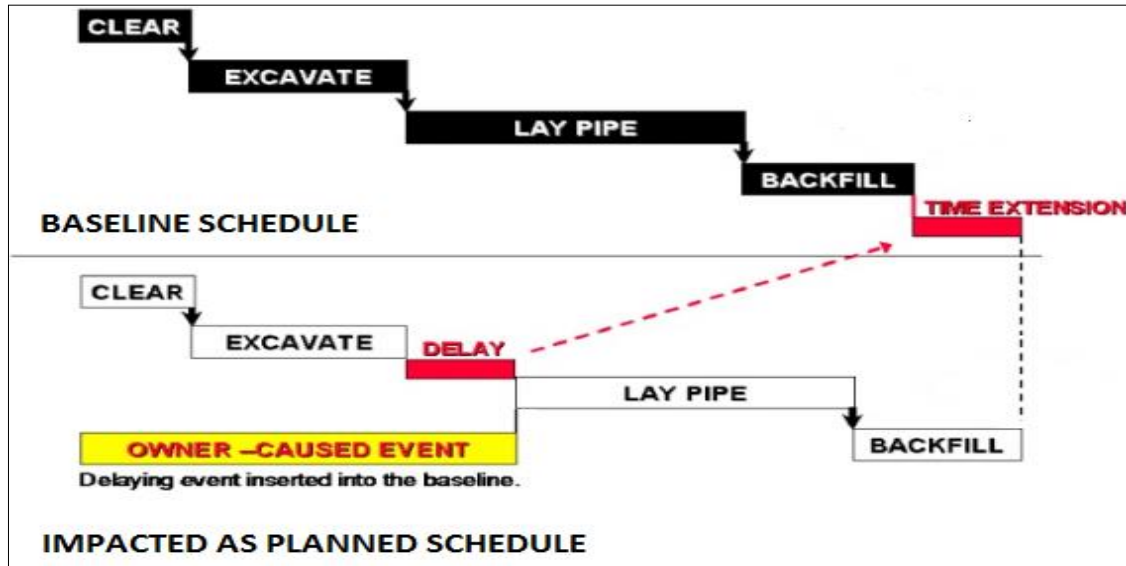


Figure 5: Graphical Representation of a typical IAP Method

245. Overall, this method of assessing a delay is to establish the hypothetical impact of the delay events on the Baseline schedule. It is a 'prospective' analysis method which means that it refers to the future and seeks to determine the likely impact of a delay event(s).

5.7 IMPACT OF CRITICAL DELAY EVENTS

246. The effect of any delay event (falling on a critical path) on schedule is demonstrated as under:

<i>Baseline Schedule/Original Schedule Update</i>	Scheduled Period			Delay Impact
<i>Impacted Schedule</i>		Delay Event		Expected Extension of Time

Figure 6: Impact of Critical Delay

$$\text{Delay Impact} = \text{Impacted Completion Date} - \text{Scheduled Completion Date}$$

5.8 BASELINE SCHEDULE

247. According to the Baseline Programme, the Contractor was responsible to complete its scope of Works by 07 February 2016 from the Effective Date of 09 April 2012. The Project duration was 46 months.
248. The Contractor submitted its Baseline Programme to the Employer for its review and approval on 02 May 2012³³ and was approved by the Employer.
249. The Baseline Programme used as the basis for carrying out delay analysis is attached as **Annexure-01** of this Report.

5.9 IMPACTED SCHEDULE

250. The Contractor have prepared the impacted schedule by inserting the delay events fragnets in The Baseline Programme with a start date of 09 April 2012 and completion date of 08 August 2015 was impacted with the delay events that are not attributable to the Contractor.
251. In other words, if the delays encountered in the Project and considered in the Delay Analysis would have been made known to the Contractor at the time of scheduling, the anticipated completion date would have been the completion date as against the contractual completion date of 08 August 2015.
252. Below is the snippet of the impacted schedule:

Layout: Classic Schedule Layout		Filter: All Activities			
Activity ID	Activity Name	BL Project Start	BL Project Finish	IAP Start	IAP Finish
NTPC-APPROVED-REV-4	COAL HANDLING PLANT PACKAGE-NTPC, SOLAPUR SUPEI	09-Apr-12	08-Aug-15	09-Apr-12	31-Dec-24
NTPC-APPROVED-REV-4	Delay Events Delay Events			09-Apr-12	31-Jan-24
NTPC-APPROVED-REV-4	Delay Events.DE 01 DELAYS IN THE RELEASE OF DESIGN INPUTS			15-Apr-12	30-Apr-14
NTPC-APPROVED-REV-4	Delay Events.DE 02 CHANGES IN DESIGN DUE TO OBSTRUCTIONS/SITE CONDITIONS			09-Apr-12	24-Dec-15
NTPC-APPROVED-REV-4	Delay Events.DE 03 DELAY IN SITE ACTIVITIES			01-Apr-13	30-Jan-19
NTPC-APPROVED-REV-4	Delay Events.DE 04 DELAY IN CIVIL WORKS			24-Aug-12	20-Mar-14
NTPC-APPROVED-REV-4	Delay Events.DE 05 NON- CONDUCTANCE OF PG TEST DUE TO COAL INAVAILABILITY BY T			12-Aug-19	31-Jan-24
NTPC-APPROVED-REV-4.1	LOA	09-Apr-12	09-Apr-12	09-Apr-12	09-Apr-12
NTPC-APPROVED-REV-4.2	ENGINEERING	24-Apr-12	08-Aug-13	24-Apr-12	27-Feb-16
NTPC-APPROVED-REV-4.3	PROCUREMENT	24-Apr-12	05-Sep-14	24-Apr-12	08-Jun-15
NTPC-APPROVED-REV-4.4	CONSTRUCTION	09-Apr-12	11-Mar-15	09-Apr-12	03-Jun-24
NTPC-APPROVED-REV-4.5	COMMISSIONING	10-Dec-14	08-Aug-15	18-Aug-15	31-Dec-24

Figure 7: Snippet of Impacted Schedule

253. The Impacted Programme is attached as Exhibit-01 of the Report.
254. The delays events considered in this delay analysis are taken from various correspondences. The comprehensive list of delay events along with Primavera references to the start and finish dates of the delay events is attached as **Exhibit-01** of this Report.

5.10 OUTCOME OF DELAY ANALYSIS

255. The Outcome of delay that have affected Works pertaining to Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW) has been tabulated:

³³ Indure Letter: I-5026/SSTPP/CHP/001 dated 02 May 2012

Project Name		Contractual Completion Date	Impacted Completion Date	Delay Duration
SN	Description	(a)	(b)	(c=b-a) in days
1	Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW)	Unit 1: 08 August 2015 Unit 2: 07 February 2016	31 December 2024	Unit 1: 3433 Unit 2: 3250

Table 4: Outcome of Delay Analysis

256. It can thus be concluded that the Contractor is entitled for Extension of Time and associated prolongation costs for 3433 days on account of Works pertaining Coal Handling Plant Package for Solapur Super Thermal Power Project (2x660 MW).

5.11 THE OBJECTIVE OF THIS ANALYSIS

257. The objective of delay analysis is to quantify the followings:

- (a) The Contractor's entitlement to EOT or say, Excusable Period, i.e., the part of extended period for which the Contractor is entitled to extension of time, and hence, the Liquidated Damages (LD) are not applicable for this period.
- (b) The Contractor's entitlement to Prolongation costs and cost for various events as highlighted Section **Error! Reference source not found.** of this document.

PART - 6**6 QUANTIFICATION OF COST CLAIMS****6.1 INTRODUCTION**

258. In this report distinct cutoff dates have been considered for the cost calculations to ensure accurate and contractually compliant evaluations. The interim cut-off date of 31 January 2024 focuses on the specific interim timeframe during which the delays occurred, aligning with the submission of request for Extension of Time by the Contractor (i.e., on 14 February 2024³⁴) and contractual obligations for performance. Conversely, the cost calculations i.e., only the head office overheads, loss of profit, and bank guarantee charges, are based on a different cutoff date (i.e., 31 August 2024), as these costs extend beyond the interim delay period and are influenced by ongoing financial impacts on the Contractor. The interest incurred on these cost claims has been calculated till 31 August 2024. This approach ensures a comprehensive and equitable assessment by differentiating the cutoff dates, the report accurately captures both the temporal scope of the delays and the broader financial implications.
259. Additionally, other costs beyond those highlighted in paragraph 258 of this report are calculated till 31 January 2024 for Prolongation period from the Contractual date of completion i.e., 07 February 2016³⁵.
260. Now, in this section, the Contractor is submitting the quantification of the cost associated with his claim for extension of time. The EOT Cost is broadly classified in to following heads and subheads:

S. No.	Claim Head	Description	Remarks
A	Prolongation Cost		
A1	Costs due to Extended Stay (On-Site Expenses)	Site Overheads and Running Cost: The Contractor claims additional on-site overhead cost incurred for delay period.	Calculation based on the Indirect cost incurred during the extended Project duration due to delay events.
A2	Additional Head Office Overheads	The Contractor claims entitlement to recover lost contribution to its head office overheads that was lost due to prolongation.	Calculation based on industry standard practices.
A3	Loss of Opportunity to make Profits	The Contractor claims entitlement to recover loss of opportunity to make profit, for the extended duration.	

³⁴ Indure letter: IND/CC/NTPC-Solapur-CHP /Feb/01 dated 14 February 2024

³⁵ Clause 1.0 of the GCC/SCC

S. No.	Claim Head	Description	Remarks
A4	Bank Charges for Guarantees for the extended period	The Contractor claims entitlement to recover additional charges for bank guarantees in prolongation period.	Calculations based on actuals.
B	Claim towards Delay in release of payments		
C	Claim towards Delay in non-reimbursement/ payment of GST/IGST		
D	Claim towards hold amount due to non-reduction of Performance Bank Guarantee from 10% to 3%		
E	Claim towards hold payment of PG Test		
F	Claim towards Price Escalation hold amount for Supply and Installation		

6.2 CLAIM A. PROLONGATION COSTS

261. Pursuant to the Section 37³⁶ of the Indian Contract Act, 1872 (hereinafter referred to as the "Contract Act") mandates that every party to a contract must perform or offer to perform their contract unless they are discharged of their obligations. Hence, once the Contractor or the principal the Employer is in breach of their obligations a claim against them for specific performance or damages, as the case maybe, would lie.
262. Before delving into the basis and mechanism for calculation of damages in construction contracts, it may be relevant to examine certain key provisions which are typically activated in these situations. Breach of a contract typically triggers Section 55³⁷ read with Sections 51 to 54³⁸, Section 73³⁹ and Section 74⁴⁰ of the Contract Act. The Contractor in reference

³⁶ **Section 37:** "The parties to a contract must either perform, or offer to perform, their respective promises, unless such performance is dispensed with or excused under the provisions of this Act, or of any other law".

³⁷ **Section 55:** "When a party to a contract promises to do a certain thing at or before a specified time, or certain things at or before specified times, and fails to do any such thing at or before the specified time, the contract, or so much of it as has not been performed, becomes voidable at the option of the promisee, if the intention of the parties was that time should be of the essence of the contract.".

³⁸ **Section 51:** "When a contract consists of reciprocal promises to be simultaneously performed, no promisor need perform his promise unless the promisee is ready and willing to perform his reciprocal promise.".

Section 52: "Where the order in which reciprocal promises are to be performed is expressly fixed by the contract, they shall be performed in that order; and where the order is not expressly fixed by the contract; they shall be performed in that order which the nature of the transaction requires.".

Section 53: "When a contract contains reciprocal promises, and one party to the contract prevents the other from performing his promise, the contract becomes voidable at the option of the party so prevented; and he is entitled to compensation from the other party for any loss which he may sustain in consequence of the non-performance of the contract.".

Section 54: "When a contract consists of reciprocal promises, such that one of them cannot be performed, or that its performance cannot be claimed till the other has been performed, and the promisor of the promise last mentioned fails to perform it, such promisor cannot claim the performance of the reciprocal promise, and must make compensation to the other party to the contract for any loss which such other party may sustain by the non-performance of the contract.".

³⁹ **Section 73:** "When a contract has been broken, the party who suffers by such breach is entitled to receive, from the party who has broken the contract, compensation for any loss or damage caused to him thereby, which naturally arose in the usual course of things from such breach, or which the parties knew, when they made the contract, to be likely to result from the breach of it. Such compensation is not to be given for any remote and indirect loss or damage sustained by reason of the breach.".

⁴⁰ **Section 74 :** "When a contract has been broken, if a sum is named in the contract as the amount to be paid in case of such breach, or if the contract contains any other stipulation by way of penalty, the party complaining

to the above clauses of the Indian Contract Act, 1872 is entitled for the costs associated with the execution during the extended period (i.e. Prolongation Cost) against the Prolonged period as highlighted by the Contractor.

Original Time of Completion	Period of Prolongation till Cut-off date	Extended Period claimed
07 Feb 2016	2915 days i.e., till 31 Jan 2024	From 07 Feb 2016 to 31 Jan 2024

6.3 CLAIM A1: ADDITIONAL HEAD OFFICE OVERHEADS

263. The Contractor's Head Office Overheads (HOO) contribute to the income of the business as a whole and are normally recovered/ derived from the individual projects undertaken.
264. Due to prolongation of the Project duration without increase in net income from the Project, the monthly income decreases but on the other hand the general running costs of the business (including Head Office costs) continued to be incurred in same fashion till actual completion of the Project. This results in a direct loss to the Contractor.
265. Therefore, claim for recovery of Head Office cost has arisen as the Contractor failed to recover this part of overheads which could have been reasonably expected during the prolongation period; and has been unable to recover such overheads because its resources have been tied up by delays beyond control of the Contractor.
266. The major types of costs incurred by the Contractor from HO Overhead are as follows, the list is not exhaustive:
- Executive and administrative salaries
 - Head Office rent and expenses including utilities, telephones, computers etc. Company Insurances.
 - Depreciation of the Company assets. Real Estate.
 - Professional Fees. Risk Management.
 - Legal and accounting expenses. Advertising/Production.
 - Recruitment costs.
 - Human Resources and Human Relations costs. Company finance charges i.e., interest of bank loans etc. Contributions.
 - Sales Administration. Fleet Management. Information Technology. Entertainment.
 - Quality, Health, Safety and Environment.
267. Head office overheads are the incidental costs of running the Contractor's business as a whole and include indirect costs which cannot be directly allocated to production, as opposed to direct costs which are the costs of production. Amongst other things, these overheads may include such things as rent, rates, directors' salaries, pension fund contributions and auditors' fees. In accountancy terms, head office overheads are generally

of the breach is entitled, whether or not actual damage or loss is proved to have been caused thereby, to receive from the party who has broken the contract reasonable compensation not exceeding the amount so named or, as the case may be, the penalty stipulated for."

referred to as administrative expenses, whereas the direct costs of production are referred to as costs of sales.

268. This sets out a well-established basis of Claim, whereby the Contractor seeks the losses which it has suffered as a result of not being able to take on other Projects owing to the delays (not attributable to itself) and subsequent prolongation of the Contract, that loss being the loss of its opportunity to defray its HO Overhead over those other projects.

CLAIM AMOUNT AND CALCULATION BASIS

269. The Contractor is entitled to claim prolongation cost for 3128 days till cut-off date for Cost calculation i.e., 31 August 2024.

270. The Contractor has calculated Head Office overheads based on Hudson Formula,

Hudson formula

$$\frac{\text{Overheads}}{100} \times \frac{\text{contract sum} \times \text{period of delay}}{\text{contract period}}$$

Overheads & profit: head office overheads and profit percentage in tender.

Figure 8: Hudson Formula to calculate Additional Head Office Overhead Cost

271. The Contractor calculated the loss of Head Office Overheads by implementing standard industry practices and thus considered 10% as the Head Office Overhead percentage for calculations. The table below gives the synopsis of the Claims calculation:

Sl. No.	Description	Denotation	Unit	Value	Remarks
1	Original Contract Value	A	INR	3,189,950,000.00	
2	Start Date of Contract	B		09-Apr-12	
3	Planned Contract End Date	C		07-Feb-16	
4	EOT Entitlement of the Contractor	D		31-Dec-24	
5	Cut-off date for Cost Calculation	E		31-Aug-24	
6	Original Contract Duration	F=C-B	days	1399	
7	Extended duration for the Project	G=D-C	days	3,250	
8	Total number of days from Planned Finish till cut-off date for cost Calculation	H=E-C	days	3,128	
9	Total number of days from cut-off date till EOT entitlement Days	I=D-E	days	122	
10	Total number of days till Cut-off date	J=E-B	days	4,527	
11	Average Head Office overhead	K		10.00%	
12	Additional Head Office Overhead of the Project due to extended stay till cut-off date i.e., 31 August 2024	L=(K*A*H)/F	INR	713,235,425	
13	Additional Head Office Overhead of the Project due to extended stay till EOT entitlement date i.e., 31 December 2024	M=(K*A*G)/F	INR	741,053,431	

272. Accordingly, the Contractor hereby Claims an amount equivalent to **INR 713,235,425/-** till the cut-off date i.e., 31 August 2024 and an anticipated amount of **INR 741,053,431/-** till 31 December 2024 to recover its loss of head-office overhead expenses.

6.4 CLAIM A2: ON-SITE EXPENSES

273. As a result of the delays to the Project, the Contractor is incurring additional On-Site expenses during the periods of delay. These costs are generally time-related costs which the Contractor incurs on daily or monthly basis.
274. The additional On-Site Expenses include (but not limited to) the cost of providing project staff, site facilities, utilities, site overheads, HSE facilities for the delayed period, etc. These indirect resources are tied up in the Project in such a way that the Contractor is neither able to undertake other projects nor can manage its existing Project as efficiently until the completion of this Project.
275. As a consequence of this prolongation of the Contract period, additional on-site Indirect costs are being incurred during this prolongation period include but not limited to the following:
- a. **Staff:** being those costs/expenses, which the Contractor has in the payment of key technical, administrative, and management personnel during the period of compensable delay. Staff costs also included taxes and sundry medical expenses necessary in the employment of the staff.
 - b. **Utilities:** being those Costs/ expenses incurred by the Contractor in the payment of such utilities necessary for the maintenance of the same.
 - c. **Rent:** being accommodation related Costs/expenses incurred by the Contractor during the period of critical delay necessary for the maintenance of the Contractor's facilities.
 - d. **Health & Safety:** being the Costs/expenses incurred by the Contractor in maintaining the health, safety and welfare of its staff and all related facilities necessary for the progress of the Works.
 - e. **Travel expenses:** being those Cost/expenses incurred by the Contractor in respect of its obligations under employment contracts between Contractor and its staff – requiring periodic expatriation of its employees – in addition to the necessary travel cost incurred in the transportation of its senior staff.
 - f. **Site office:** sundry cost/ expenses: being those cost arising from the general operation of the Contractor on site establishment, including drawing reproduction, copying and communication costs, telephones, internet connections and sundry expenses.

CALCULATION OF ON-SITE EXPENSES

276. The major heads under the on-site expenses and the cost incurred by the Contractor from the Planned completion till cut-off date i.e., 31 January 2024 for the delay duration of **2915 days** is worked out to as follows:

Sl. No.	Description	Amount (in INR)
1	Salaries Expenses	46,229,068.00
2	Travelling Expenses	3,235,238.00
3	Hired Machinery Expenses	202,837,573.00
4	Site Expenses	34,023,562.00
5	Insurance Expenses	4,266,240.00
TOTAL (INR)		290,591,681.00

Table 5: Major heads consider under on-site expenses

Sl. No.	Description	Denotation	Unit	Value
1	Original Contract Value	A	INR	3,189,950,000.00
2	Start Date of Contract	B		09-Apr-12
3	Planned Contract End Date	C		07-Feb-16
4	EOT Entitlement of the Contractor	D		31-Dec-24
5	Cut-off date for the Report	E		31-Jan-24
6	Original Contract Duration	$F=C-B$	days	1399
7	Extended duration for the Project	$G=D-C$	days	3250
8	Total number of days from Planned Finish till cut-off date	$H=E-C$	days	2915
9	Total number of days from cut-off date till EOT entitlement Days	$I=D-E$	days	335
10	Total number of days till Cut-off date	$J=E-B$	days	4314
11	Total on-site overhead cost incurred by the Contractor till 31 January 2024	K	INR	290,591,681
12	Average Per day cost incurred by the Contractor from planned finish to Cut-off date	$L=K/H$	INR	99,688
13	Anticipated Onsite Overhead cost from 01 February 2024 till the EOT entitlement date i.e. 31 December 2024	$M=L*G$	INR	33,395,613
14	Total Onsite Overhead cost incurred from 08 February 2016 till the EOT entitlement date i.e. 31 December 2024	$N=K+M$	INR	323,987,294

Table 6: Calculation for On-site expenses

277. Thus, the Contractor's entitlement for additional site expenditure, due to delays attributable to the Employer that affected the progress of the Works is **INR 290,591,681/-** till 31 January 2024 and the anticipated cost till 31 December 2024 is **INR 323,987,294/-**. The Contractor is entitled for the reimbursement of this amount.

6.5 CLAIM A3: LOSS OF OPPORTUNITY TO MAKE PROFITS

278. The Contractor is entitled to claim for the loss of opportunity to make profits (from another projects) due to the extension of the original duration of the Contract. The Contract sum was finalized keeping the allocation of the Contractor's resources for the Original Contract

duration. The duration of the Contract has been extended due to several delay events beyond Contractor's control. Thus, Contractor will be deprived of the opportunity to make profits from any other project it would have taken up of the similar nature during the extended period.

279. The Contractor's resources are tied up in this Contract in such a way that they would be neither be able to undertake any other Projects nor manage its existing projects as efficiently until the completion of this Services.
280. The Contractor would have bagged new projects and generated additional revenues which in turn would have earned profits for the Contractor. Due to delays to the Time for Completion, the Contractor is obliged to complete this project and is not able to win new projects which would have brought profits to the Contractor's organization. Therefore, the Contractor is entitled for reimbursement of the loss of opportunity to make profits due to extension of Time for Completion.
281. The Hudson Formula, covers both the 'loss of Overheads' and 'loss of Profit' on similar grounds:

Hudson formula

$$\frac{\text{profit} \times \text{contract sum} \times \text{period of delay}}{100 \times \text{contract period}}$$

Overheads & profit: head office overheads and profit percentage in tender.

Figure 9: Hudson Formula to calculate Loss of Profit

282. This sets out a well-established basis of Claim for the Contractor because on account of the delays which were beyond Contractor's control, the Contractor could not take work on any other project and resulted in a loss of profit. The objective of this claim is to put the Contractor in the same financial position as it would have been, if such delays, that were not attributable to the Contractor, had not occurred.
283. Based on the Extension of time submitted by the Contractor on 14 February 2024⁴¹, the Contractor is entitled to claim prolongation cost for **3128 days** till cut-off date of cost calculation i.e., 31 August 2024.
284. The Contractor calculated the **Loss of Profit** on the basis of 1984 (4) Supreme Court case no 59 Judgement A.T Brij Paul Singh & others versus State of Gujarat and thus considered 15% as the loss of profit percentage for calculations. The table below gives the synopsis of the Claims calculation:

Sl. No.	Description	Denotation	Unit	Value	Remarks
1	Original Contract Value	A	INR	3,189,950,000	
2	Start Date of Contract	B		09-Apr-12	
3	Planned Contract End Date	C		07-Feb-16	

⁴¹ Indure letter: IND/CC/NTPC-Solapur-CHP /Feb/01 dated 14 February 2024

Sl. No.	Description	Denotation	Unit	Value	Remarks
4	EOT Entitlement of the Contractor	D		31-Dec-24	
5	Cut-off date for Cost Calculation	E		31-Aug-24	
6	Original Contract Duration	F=C-B	days	1399	
7	Extended duration for the Project	G=D-C	days	3,250	
8	Total number of days from Planned Finish till cut-off date for cost Calculation	H=E-C	days	3,128	
9	Total number of days from cut-off date till EOT entitlement Days	I=D-E	days	122	
10	Total number of days till Cut-off date for Cost Calculation	J=E-B	days	4,527	
11	Profit % Based on 1984 (4) Supreme Court case no 59 Judgement A.T Brij Paul Singh & others versus State of Gujarat	K		15.00%	
12	Loss of Profit due to extended stay till cut-off date for Cost Calculation i.e., 31 August 2024	$L=(K*A*H)/F$	INR	1,069,853,138	
13	Loss of Profit due to extended stay till EOT entitlement date i.e., 31 December 2024	$M=(K*A*G)/F$	INR	1,111,580,147	

Table 7: Calculation for Loss of Profit

285. Accordingly, the Contractor hereby Claims an amount equivalent to **INR 1,069,853,138/-** till the cut-off date i.e., 31 August 2024 and an anticipated amount of **INR 1,111,580,147/-** till 31 December 2024 to recover its loss of profit during prolongation period.

6.6 CLAIM A4: CLAIM TOWARDS BANK GUARANTEE CHARGES

Advance Bank Guarantee & Contract Performance Guarantee (ABG & CPG)

286. The Contract mandated the Contractor to submit the following Bank Guarantees:

- (i) Clause 13.3.1 of the GCC/SCC: Performance Guarantee at 10% of the Contract Value.
- (ii) Bank Guarantee against Advance amount at 15% of the Contract Value (for supply contracts).

287. It is pertinent to note that although an advance payment provision was available under the Erection Contract, the Contractor did not avail of this option.

288. At the inception of the Contract, the Contractor anticipated bearing the cost of the Bank Guarantees (for both the Performance Guarantee and the Advance Bank Guarantee) for the original contractual duration only. However, due to significant delays attributable to the Employer, the original contract period required extension for reasons beyond the Contractor's control. Consequently, the Contractor was compelled to extend the Bank Guarantee (BG) duration multiple times at the Employer's request.

289. There have been numerous instances where the Contractor requested permission from the Employer to reduce the Advance Bank Guarantee by the amount already recovered by the Employer. However, the Employer consistently denied these requests.
290. This situation created a dual financial burden for the Contractor: on one hand, funds were increasingly withheld with each supply as the Employer withheld substantial amount from the payments to the Contractor (deducting amounts for GST and retention). On the other hand, the Contractor was forced to take interest-bearing advances to meet the Project's needs and maintain supply continuity.
291. It is crucial to highlight that the Employer released the funds held against GST in a piecemeal fashion, adjusting the sanctioned amounts against the interest accrued on the advance amounts taken by the Contractor. This action by the Employer is unjustifiable and violates the principle of natural justice and the principle of good faith.
292. In light of the above circumstances, the Contractor incurred additional costs in providing these extensions of BG to the Owner. Accordingly, the Contractor hereby seeks reimbursement for the charges incurred in extending the BG beyond the original Contract requirements. The details of additional charges incurred by the Contractor for extending the Bank Guarantees beyond the original contractual requirements are tabulate as follows.:

Sl. No.	Details of Bank Guarantees	Total BG Amount (Rs.)	Commission Debited (Rs.)	Other Misc. Charges (Rs.)	Service Tax/ GST (Rs.)	Total Commission Debited (Rs.)	Total Interest @ 14% (Rs.)
1	Total PBG	318,995,001.00	23,946,709.33	6,112.89	4,152,053.19	28,104,875.41	2,209,843.95
2	Total Advance BG	459,316,341.00	14,635,390.43	14,380.00	2,550,646.00	17,200,416.42	950,457.23
3	Grand total PBG + Advance BG	778,311,342.00	38,582,099.75	20,492.89	6,702,699.18	45,305,291.83	3,160,301.18

PERFORMANCE BANK GUARANTEE															
DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN (Months)	PERIOD OF EXTN (Years)	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED	Interest @14%
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
01-MAR-16	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	67	5.58	09/11/2017		71937.96	8.89	8892.62	80839.47	63189.52
02-APR-16	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG		0.00			809302.00	100.00	100042.00	909444.00	0.00
03-APR-17	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG		0.00			809302.00	100.00	100042.00	909444.00	0.00
01-OCT-17	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG		0.00			346843.71	85.71	62446.29	409375.71	0.00
09-NOV-17	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.50	09/05/2018		57807.29	14.29	10407.71	68229.29	4776.05
31-MAR-18	CVCVB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	REFUND OF 5 COMMN				-337251.00		-41684.00	-378935.00	0.00
30-MAY-18	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/11/2018	09/11/2018	809302.00		145674.36	954976.36	66848.35
13-NOV-18	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/05/2019	09/05/2019	1079070.00		194232.60	1273302.60	89131.18
07-MAY-19	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/08/2019	09/08/2020	202326.00	100.00	36437.00	238863.00	8360.21
07-AUG-19	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/11/2019	09/11/2019	202325.00	100.00	36437.00	238862.00	8360.17
NOV-2019	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/02/2020	09/02/2021	202325.00	100.00	36437.00	238862.00	8360.17
FEB-2020	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/05/2020	09/05/2021	202325.00	100.00	36437.00	238862.00	8360.17
MAY-2020	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/08/2020	09/08/2021	202325.00	100.00	36437.00	238862.00	8360.17
AUG-2020	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/02/2021	09/02/2022	404651.00	100.00	72855.00	477606.00	33432.42
FEB-2021	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/08/2021	09/08/2022	404651.00	100.00	72855.00	477606.00	33432.42
AUG-2021	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/11/2021	09/11/2022	202325.00	100.00	36437.00	238862.00	8360.17
NOV-2021	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/02/2022	09/02/2023	202325.00	100.00	36437.00	238862.00	8360.17
FEB-2022	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/05/2022	09/05/2023	202325.00	100.00	36437.00	238862.00	8360.17
MAY-2022	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/08/2022	09/08/2023	202325.00	100.00	36437.00	238862.00	8360.17
AUG-2022	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/11/2022	09/11/2023	202325.00	100.00	36437.00	238862.00	8360.17
NOV-2022	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	3	0.25	09/02/2023	09/02/2024	202325.00	100.00	36437.00	238862.00	8360.17
28-FEB-23	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/08/2023	09/08/2024	404651.00	0.00	0.00	404651.00	28325.57
14-AUG-23	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/02/2024	09/02/2025	404651.00	100.00	72855.00	477606.00	33432.42
FEB-2024	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/08/2024	09/08/2025	404651.00	100.00	72856.00	477607.00	33432.49
AUGUST-2024	PNB	1467ILG002712	29/05/2012	107,906,951.00	THE NTPC LTD, NEW DELHI	PBG	6	0.5	09/02/2025	09/02/2026	404651.00	100.00	72856.00	477607.00	33432.49
									TOTAL OF BG NO.	1467ILG002712	8299795.96	1908.89	1345137.58	9646842.43	511394.81

DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN (Months)	PERIOD OF EXTN (Years)	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED	Interest @14%
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
01-Mar-16	IOB	0543/LG/129/12	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	67	5.58	09/11/2017		105,544	4	8,697	114,245	89301.42
01-Oct-17	IOB	0543/LG/129/12	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	67	5.58	09/11/2017		738,809	100	133,004	871,913	681544.94
08-Nov-17	IOB	0543/LG/129/12 05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	09/05/2018	09/05/2018	738,809	100	133,004	871,913	61033.88
08-May-18	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	09/11/2018	09/11/2018	1,477,617	200	266,008	1,743,825	122067.75
09-Nov-18	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	09/05/2019	09/05/2019	1,477,616	200	266,007	1,743,823	122067.63
09-May-19	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/08/2019	10/08/2019	738,808	200	133,021	872,029	30521.02
09-Aug-19	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/11/2019	10/11/2019	738,808	200	133,021	872,029	30521.02
08-Nov-19	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/02/2020	10/02/2020	1,055,440	200	190,025	1,245,665	43598.28
10-Feb-20	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/05/2020	10/05/2020	1,055,440	200	190,025	1,245,665	43598.28
MAY-2020	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/08/2020	10/08/2020	395,792	200	71,278	467,270	16354.45
AUG-2020	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/11/2020	10/11/2020	395,792	200	71,278	467,270	16354.45
NOV-2020	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/02/2021	10/02/2021	395,792	200	71,278	467,270	16354.45
FEB-2021	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/05/2021	10/05/2021	395,792	200	71,278	467,270	16354.45
MAY-2021	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/08/2021	10/08/2021	395,792	200	71,278	467,270	16354.45
29-Jul-21	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/11/2021	10/11/2021	395,792	200	71,278	467,270	16354.45
Oct-22	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/02/2022	10/02/2022	395,791	200	71,279	467,270	16354.45
Feb-22	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/05/2022	10/05/2022	395,790	200	71,278	467,268	16354.38
Apr-22	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	3	0.25	10/08/2022	10/08/2022	395,790	200	71,278	467,268	16354.38
Aug-22	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	10/02/2023	10/02/2023	791,580	200	142,520	934,300	65401.00
Feb-23	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	10/08/2023	10/08/2023	791,580	200	142,520	934,300	65401.00
Aug-23	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	10/02/2024	10/02/2024	791,580	200	142,520	934,300	65401.00
06-Feb-24	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	10/08/2024	10/08/2024	791,580	200	142,520	934,300	65401.00
07-Aug-24	IOB	05437111200129	30/05/2012	211,088,050.00	THE NTPC SOLAPUR	PBG	6	0.50	10/02/2025	10/02/2025	791,580	200	142,520	934,300	65401.03
							TOTAL OF BG NO. '05437111200129				15,646,913	4,204	2,806,916	18,458,033	1,698,449
		TOTAL PBG		318,995,001.00							23946709.33	6112.89	4152053.19	28104875.41	2209843.95

ADVANCE BANK GUARANTEE AGAINST MOBILISATION ADVANCE - ETC															
DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN (Months)	PERIOD OF EXTN (Years)	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED	Interest @ 14%
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	PNB	1467ILG001613	23/08/2013	106,430,122.00	THE NTPC LTD, NEW DELHI	ADVANCE	44 MONTHS		09/08/2016	09/11/2016					
01-Mar-16	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	44	3.7	09/08/2016	09/11/2016	31040.43	3.33	3954.20	34997.97	17965.62
04-May-17	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/11/2017	09/02/2018	166060.00	80.00	24916.00	191056.00	13373.92
01-Oct-17	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/05/2018	09/08/2018	24601.50	0.00	4428.27	29029.77	2032.08
09-Nov-17	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/05/2018	09/08/2018	18451.17	16.67	3321.00	21788.83	1525.22
23-May-18	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/11/2018	09/11/2019	147609.00	0.00	26569.62	174178.62	12192.50
13-Nov-18	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/05/2019	09/05/2020	295219.00	0.00	53139.42	348358.42	24385.09
16-May-19	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/08/2019	09/08/2019	147609.00	100.00	26588.00	174297.00	6100.40
07-Aug-19	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/11/2019	09/11/2019	55353.00	100.00	9981.00	65434.00	2290.19
NOV-2019	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/02/2020	09/02/2021	55353.00	100.00	9981.00	65434.00	2290.19
FEB-2020	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/05/2020	09/05/2021	55353.00	100.00	9981.00	65434.00	2290.19
MAY-2020	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/08/2020	09/08/2021	55353.00	100.00	9981.00	65434.00	2290.19
AUG-2020	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/02/2021	09/02/2022	110706.00	100.00	19945.00	130751.00	9152.57
FEB-2021	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/08/2021	09/08/2022	110706.00	100.00	19945.00	130751.00	9152.57
AUG-2021	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/11/2021	09/11/2022	55353.00	100.00	9981.00	65434.00	2290.19
NOV-2021	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/02/2022	09/02/2023	55353.00	100.00	9981.00	65434.00	2290.19
FEB-2022	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/05/2022	09/05/2023	55353.00	100.00	9981.00	65434.00	2290.19
MAY-2022	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/08/2022	09/08/2023	55353.00	100.00	9981.00	65434.00	2290.19
AUG-2022	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/11/2022	09/11/2023	55353.00	100.00	9981.00	65434.00	2290.19
NOV-2022	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	3	0.3	09/02/2023	09/02/2024	55353.00	100.00	9981.00	65434.00	2290.19
28-Feb-23	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/08/2023	09/08/2024	110707.00	0.00	0.00	110707.00	7749.49
09-Aug-23	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/02/2024	09/02/2025	110707.00	100.00	19946.00	130753.00	9152.71
07-Feb-24	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/08/2024	09/08/2025	110707.00	100.00	19945.00	130752.00	9152.64
AUGUST-2024	PNB	1467ILG001613	23/08/2013	29,521,877.00	THE NTPC LTD, NEW DELHI	ADVANCE	6	0.5	09/02/2024	09/02/2025	110707.00	100.00	19945.00	130752.00	9152.64
							TOTAL OF BG NO. 1467ILG001613				2048360.10	1700.00	342452.51	2392512.61	153989.35

ADVANCE BANK GUARANTEE AGAINST SUPPLY															
DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN (Months)	PERIOD OF EXTN (Years)	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED	Interest @14%
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	SB	179BGFG12150001	29/05/2012	300,386,219.00	THE NTPC LTD NDELHI	ADVANCE	48 MONTHS		09/05/2016						
27-Jan-16	SB	179BGFG12150001	29/05/2012	141,512,772.00	THE NTPC LTD NDELHI	ADVANCE	REDUCTION OF BG					300.00	44.00	344.00	0.00
06-May-16	SB	179BGFG12150001	29/05/2012	141,512,772.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/08/2016	09/08/2016	1061413.00	300.00	153949.00	1215662.00	42548.17
06-Aug-16	SB	179BGFG12150001	29/05/2012	141,512,772.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/11/2016	09/11/2016	265353.00	300.00	39848.00	305501.00	10692.54
02-Nov-16	SB	179BGFG12150001	29/05/2012	99,603,404.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/05/2017	09/05/2017	373513.00	300.00	56072.00	429885.00	15045.98
01-May-27	SB	179BGFG12150001	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/11/2017	09/11/2017	334112.00	300.00	50162.00	384574.00	26920.18
08-Nov-17	SB	179BGFG12150001	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/08/2018	09/08/2018	334112.00	300.00	60194.00	394606.00	27622.42
07-May-18	SB	179BGFG12150001	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/11/2018	09/11/2018	556853.00	300.00	100288.00	657441.00	46020.87
31-Oct-18	SB	179BGFG12150001	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/05/2019	09/05/2019	556853.00	300.00	100278.77	657431.77	46020.22
09-May-19	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/08/2019	09/08/2019	668223.85	250.00	120325.29	788799.14	27607.97
29-Jun-19	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/11/2019	09/11/2019	668223.85	250.00	120325.29	788799.14	27607.97
NOV-2019	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/02/2020	09/02/2020	668223.85	250.00	120325.29	788799.14	27607.97
31-Jan-20	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/04/2020	09/04/2020	668224.00	250.00	120325.00	788799.00	27607.97
01-May-20	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/08/2020	09/08/2020	668223.85	250.00	120325.29	788799.14	27607.97
AUGUST-2020	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/02/2021	09/02/2021	1336447.70	250.00	240605.59	1577303.28	110411.23
10-Feb-21	SB	179BGFN191290003	29/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/08/2021	09/08/2021	334112.00	600.00	60248.00	394960.00	27647.20
09-Aug-21	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/11/2021	09/11/2021	167056.00	600.00	30178.00	197834.00	6924.19
30-Oct-21	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/02/2022	09/02/2022	167056.00	600.00	30178.00	197834.00	6924.19
07-Feb-22	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/05/2022	09/05/2022	164768.00	600.00	29766.00	195134.00	6829.69
28-Apr-22	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/08/2022	09/08/2022	167056.00	600.00	30178.00	197834.00	6924.19
05-Aug-22	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/02/2023	09/02/2023	334112.00	600.00	60248.00	394960.00	27647.20
09-Feb-23	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/08/2023	09/08/2023	1336449.00	600.00	240669.00	1577718.00	110440.26
10-Feb-23	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	REFUND AGT EXCESS		-1002335.77	0.00	-180420.43	-1182756.20	-82792.93
04-Aug-23	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/02/2024	09/02/2024	334114.00	350.00	60204.00	394668.00	27626.76
03-Feb-24	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	6	0.5	09/08/2024	09/08/2024	334114.00	350.00	60204.00	394668.00	27626.76
03-Aug-24	SB	VAABGFN201500013	02/05/2012	89,096,513.00	THE NTPC LTD NDELHI	ADVANCE	3	0.25	09/11/2024	09/11/2024	167223.00	350.00	30163.00	197736.00	6920.76
						TOTAL OF BG NO. VAABGFN201500013					10663500.33	9150.00	1854683.09	12527333.41	636039.71

ADVANCE BANK GUARANTEE AGAINST ADHOC ADVANCE															
DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN (Months)	PERIOD OF EXTN (Years)	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED	Interest @14%
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
01-Feb-18	BOM	0079418BG000005	31/01/2018	20,000,000.00	THE NTPC FOR SOLAPUR	ADVANCE	9	0.75	30/07/2018	30/10/2018	111781	100	20139	132020	13862.10
16-Feb-18	BOM	0079418BG000005	31/01/2018	20,000,000.00	THE NTPC FOR SOLAPUR	ADVANCE					-37260	100	18	-37142	0.00
										TOTAL	74521	200	20157	94878	
16-Feb-18	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	12	1.00	30/10/2018	30/01/2019	161353	100	29062	190515	26672.10
06-Sep-18	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	12	1.00	30/10/2019	30/01/2020	169212	100	30476	199788	27970.32
OCT-2019	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/01/2020	30/01/2020	42188	100	7612	49900	1746.50
JAN-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/04/2020	30/04/2020	42188	100	7612	49900	1746.50
APRIL-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/07/2020	30/10/2020	42188	100	7612	49900	1746.50
JULY-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/10/2020	30/01/2021	42188	100	7612	49900	1746.50
OCT-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/01/2021	30/04/2021	42188	100	7612	49900	1746.50
JAN-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/04/2021	30/07/2021	42188	100	7612	49900	1746.50
APRIL-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/07/2021	30/10/2021	42188	100	7612	49900	1746.50
JULY-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/10/2021	30/01/2022	42188	100	7612	49900	1746.50
OCT-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/01/2022	30/04/2022	42188	100	7612	49900	1746.50
JAN-2022	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/04/2022	30/07/2022	42188	100	7612	49900	1746.50
Apr-22	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/07/2022	30/09/2022	42188	100	7612	49900	1746.50
Jul-22	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6	0.50	30/01/2023	30/04/2023	84375	100	15206	99681	6977.67
Feb-23	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/04/2023	30/07/2023	42188	100	7612	49900	1746.50
Apr-23	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3	0.25	30/07/2023	30/01/2024	42188	100	7612	49900	1746.50
Jul-23	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6	0.50	30/01/2024	30/04/2024	84375	100	15206	99681	6977.67
24-Jan-24	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6	0.50	30/07/2024	30/01/2025	84375	100	15206	99681	6977.67
19-Jul-24	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6	0.50	30/01/2025	30/04/2025	84375	0	15188	99563	6969.41
							TOTAL OF BG NO. 0079418BG000007				1216509	1800	219300	1437609	105249.34

ADVANCE BANK GUARANTEE AGAINST ADHOC ADVANCE													
DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED
01-Feb-18	BOM	0079418BG000005	31/01/2018	20,000,000.00	THE NTPC FOR SOLAPUR	ADVANCE	9 MONTHS	30/07/2018	30/10/2018	111781	100	20139	132020
16-Feb-18	BOM	0079418BG000005	31/01/2018	20,000,000.00	THE NTPC FOR SOLAPUR	ADVANCE				-37260	100	18	-37142
									TOTAL	74521	200	20157	94878
16-Feb-18	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	12 MONTHS	30/10/2018	30/01/2019	161353	100	29062	190515
06-Sep-18	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	12 MONTHS	30/10/2019	30/01/2020	169212	100	30476	199788
OCT-2019	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/01/2020	30/01/2020	42188	100	7612	49900
JAN-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/04/2020	30/04/2020	42188	100	7612	49900
APRIL-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/07/2020	30/10/2020	42188	100	7612	49900
JULY-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/10/2020	30/01/2021	42188	100	7612	49900
OCT-2020	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/01/2021	30/04/2021	42188	100	7612	49900
JAN-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/04/2021	30/07/2021	42188	100	7612	49900
APRIL-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/07/2021	30/10/2021	42188	100	7612	49900
JULY-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/10/2021	30/01/2022	42188	100	7612	49900
OCT-2021	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/01/2022	30/04/2022	42188	100	7612	49900
JAN-2022	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/04/2022	30/07/2022	42188	100	7612	49900
APR-2022	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/07/2022	30/09/2022	42188	100	7612	49900
JUL-2022	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6 MONTHS	30/01/2023	30/04/2023	84375	100	15206	99681
FEB-2023	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/04/2023	30/07/2023	42188	100	7612	49900
APR-2023	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	3 MONTHS	30/07/2023	30/01/2024	42188	100	7612	49900
JUL-2023	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6 MONTHS	30/01/2024	30/04/2024	84375	100	15206	99681
24-JAN-2024	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6 MONTHS	30/07/2024	30/01/2025	84375	100	15206	99681
19-JUL-2024	BOM	0079418BG000007	16/02/2018	22,500,000.00	THE NTPC FOR SOLAPUR	ADVANCE	6 MONTHS	30/01/2025	30/04/2025	84375	0	15188	99563
							TOTAL OF BG NO. 0079418BG000007			1216509	1800	219300	1437609

ADVANCE BANK GUARANTEE AGAINST ADHOC ADVANCE													
DATE OF DEBIT	NAME OF BANK	BG NO.	DATE	AMOUNT	NAME OF PARTY	TYPE OF BG	PERIOD OF EXTN	VALID UPTO	CLAIM UPTO	COMMN DEBITED	OTHER MISC CHARGES	SERVICE TAX/GST	TOTAL COMMISSION DEBITED
08-Aug-18	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	12 MONTHS	06/08/2019	06/08/2020	100000		18000	118000
06-Aug-19	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/11/2019	06/11/2020	18750	100	3393	22243
06-Nov-19	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/02/2020	06/02/2021	18750	100	3393	22243
06-Feb-20	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/05/2020	06/05/2021	18750	100	3393	22243
30-May-20	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	06/11/2020	06/11/2020	37500	100	6768	44368
24-Nov-20	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	06/05/2021	06/05/2022	37500	100	6768	44368
06-May-21	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	06/08/2021	06/08/2022	37500	100	6768	44368
06-Oct-2021	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/11/2021	06/11/2021	18750	100	3375	22225
Dec-2021	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/02/2022	06/02/2023	18750	100	3375	22225
Feb-2022	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/05/2022	06/05/2023	18750	100	3375	22225
28-Apr-22	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	3 MONTHS	06/08/2022	06/08/2023	18750	100	3375	22225
08-Aug-22	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	25/02/2023	25/02/2024	56250	110	10144.8	66504.8
10-Feb-23	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	25/08/2023	25/08/2024	120000	110	21619.8	141729.8
14-Aug-23	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	25/02/2024	25/02/2025	37500	100	6768	44368
Feb-2024	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	25/08/2024	25/08/2025	37500	110	6769.8	44379.8
Aug-2024	PNB	1988ILG0010218	08/08/2018	10,000,000.00	THE NTPC LIMITED NOIDA	ADVANCE	6 MONTHS	25/02/2025	25/02/2026	37500	100	6768	44368
						TOTAL OF BG NO. 1988ILG0010218			TOTAL	632500	1530	114053.4	748083.4

293. The Contractor had incurred an additional commission cost of INR **45,305,291.83/- & interest of INR 3,160,301.18/-** in extension of the Performance & Advance Bank Guarantee due to delay in the Project duration which was not attributable to the Contractor.
294. It is to be highlighted that since the Project is already delayed by **3128 days** till cut-off date of Cost calculation 31 August 2024 due to reasons attributable to the NTPC/Engineer and this may continue to increase in future, Contractor will be forced to maintain this ABG & PBG and incur bank charges on these.
295. The Contractor shall reserve its rights under the Contract to claim this particular cost beyond the cut-off date of cost calculation i.e., from 01 September 2024 to grant of Extension i.e., 31 December 2024 in the future.

6.7 CLAIM B: CLAIM TOWARDS DELAY IN RELEASE OF PAYMENTS

296. The Contractor wishes to emphasize that, pursuant to Clause 4.1 of the Contract Agreement, which stipulates that *"Payment other than that under Letter of Credit shall be payable by the NTPC within 45 days from the date of receipt of the Contractor's Bill/Invoice/Debit Note by the NTPC,"* it was the NTPC's obligation to release payments to the Contractor against the submitted invoices/bills within a period of 45 days. However, there have been significant delays in the release of payments by the NTPC for the Contractor's routine bills, which has substantially delayed the supply of materials.
297. This issue has been documented in various correspondences as detailed below:
- (i) 20 May 2014⁴²: Letter from the Contractor to the Employer requesting the release of payment amounting to **Rs 575.57 Lacs** against CHP, with an attached statement of unpaid payments pending since March 2014.
 - (ii) 26 April 2016⁴³: Letter from the Contractor to the Employer requesting the release of payment amounting to **Rs 12.43 Crore**, with an attached statement of unpaid payments pending since March 2016.
 - (iii) 29 July 2017⁴⁴: Letter from the Contractor to the Employer requesting the release of payment amounting to **Rs 377.79 Lacs**, with an attached statement of unpaid payments pending since May 2016.
 - (iv) 27 September 2017⁴⁵: Letter from the Contractor to the Employer requesting the release of payment amounting to **Rs 189.71 Lacs**, with an attached statement of unpaid payments pending since March 2017.

⁴² Indure Letter No: IND/SS/NTPC-Solapur /8454 dated 20 May 2014

⁴³ Indure Letter No: IND/SS/NTPC-Solapur/9916 dated 26 April 2016

⁴⁴ Indure Letter No: IND/SS/NTPC-Solapur/10882 dated 29 July 2017

⁴⁵ Indure Letter No: IND/SS/NTPC-Solapur/11022 dated 27 September 2017

298. The table below highlights the claim of interest incurred by the Contractor against delay in payments of invoices raised for supply of materials, civil works, structure works, Freight and Price variation falling in the scope of **Schedule-2 & Schedule-4** of the CA:

Sl. No.	Description of Invoices	Amount of Interest @ 18%
1	Main Supply Invoice Delay in Days	2627869.322
2	Main Supply Receipt Invoice Delay in Days	5407479.169
3	Erection Invoice Delay in Days	2,961,337.95
4	Civil Invoice Delay in Days	2351196.884
5	Spares Main Invoice Delay in Days	1779079.445
6	Spares Receipt Invoice Delay in Days	1018736.329
7	Structural Invoice Delay in Days	2344434.019
8	Freight Invoice Delay in Days	639024.1861
9	Price Variation Invoice Delay in Days	9048286.139
	TOTAL	28,177,443.45

MAIN SUPPLY INVOICE DELAY IN DAYS

MAIN SUPPLY RECEIPT INVOICE DELAY IN DAYS

299. **ERECTION INVOICE DELAY IN DAYS**

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E) *F*18%)
A. Fabricated Steel							
1	RA-4	31-Jan-15	107,467.65	8-Apr-15	67.00	22	6,351.82
2	RA-4	31-Jan-15	706,929.48	8-Apr-15	67.00	22	41,782.70
3	RA-5	28-Feb-15	86,448.93	8-Apr-15	39.00		
4	RA-6	31-Mar-15	2,380,218.75	16-Jun-15	77.00	32	178,052.73
5	RA-7	30-Jun-15	2,152,509.10	14-Aug-15	45.00		
6	RA-8	28-Sep-15	453,375.00	27-Oct-15	29.00		
7	RA-9	28-Sep-15	1,212,229.54	27-Oct-15	29.00		
8	RA-10	4-Nov-15	621,758.48	7-Jan-16	64.00	19	33,225.22
9	RA-11	29-Apr-16	2,063,345.28	7-Jun-16	39.00		
10	RA-15	1-Oct-16	3,551,481.68	10-Mar-17	160.00	115	459,472.94
11	RA-17	30-Mar-17	2,030,451.18	4-Jul-17	96.00	51	194,161.89
12	RA-18	30-Jun-17	1,776,269.78	31-Aug-24	2,619.00	2574	314,234.94
TOTAL-A			17,142,484.82				1,227,282.24
B. Installation- Equipment Erection							
1	RA-1	31-Mar-15	2,888,376.18	7-May-15	37.00		
2	RA-2	23-Jul-15	2,008,703.13	14-Aug-15	22.00		
3	RA-3	6-May-16	5,194,921.88	7-Jun-16	32.00		
4	RA-4	18-Jun-16	6,631,868.75	14-Sep-16	88.00	43	583,303.00
5	RA-5	1-Oct-16	2,984,864.06	26-Dec-16	86.00	41	256,142.99

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E) *F*18%)
6	RA-6	3-Dec-16	2,913,145.18	31-Jan-17	59.00	14	124,425.86
7	RA-7	30-Jan-17	2,944,851.98	10-Mar-17	39.00		
8	RA-8	2-May-17	4,006,037.78	29-Jun-17	58.00	13	161,622.90
9	RA-9	29-Jun-17	2,073,054.48	31-Aug-24	2,620.00	2575	366,740.74
TOTAL-B			31,645,823.39				1,492,235.50
C. Technological structure							
1	RA-01	1-Oct-16	1,684,435.14	12-Dec-16	72.00	27	113,699.37
2	RA-02	29-Nov-16	2,008,362.90	31-Jan-17	63.00	18	103,287.23
3	RA-03	31-Mar-17	3,242,166.00	17-May-17	47.00	2	24,833.61
4	RA-04	14-Jun-17	2,713,616.00	3-Jul-17	19.00		
TOTAL-C			9,648,580.04				241,820.22
GRAND TOTAL			58,436,888.25				2,961,337.95

300. CIVIL INVOICE DELAY IN DAYS

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E) *F*18%)
1	RA-1	27-Mar-13	13,531,605.30	30-Mar-13	3		
2	RA-2	04-Jun-13	17,908,508.00	13-Jun-13	9		
3	RA-3	11-Jul-13	3,543,657.00	3-Sep-13	54	9	106,309.71
3	RA-3 S	11-Jul-13	1,840,891.00	4-Sep-13	55	10	60,247.34
4	RA-4	10-Aug-13	17,607,400.00	4-Sep-13	25		
5	Ra-5	14-Sep-13	16,533,364.00	4-Oct-13	20		
6	Ra-6	12-Oct-13	14,586,698.00	21-Oct-13	9		
7	Ra-7	14-Nov-13	21,299,489.50	30-Nov-13	16		
8	Ra-8	10-Dec-13	12,786,492.50	31-Dec-13	21		
9	Ra-9	10-Jan-14	17,390,032.53	14-Jan-14	4		
10	Ra-10	08-Feb-14	20,174,498.67	25-Feb-14	17		
11	Ra-11	08-Mar-13	7,381,120.94	4-Apr-14	392	347	1,176,083.71
		26-Mar-13	6,184,994.79	4-Apr-14	374	329	979,345.97
12	Ra-12	21-May-14	13,571,467.63	20-Jun-14	30		
13	Ra-13	14-Jul-14	20,237,860.00	20-Jul-14	6		
14	Ra-14	06-Aug-14	10,487,313.75	10-Sep-14	35		
15	Ra-15	20-Sep-14	3,351,722.63	14-Oct-14	24		
16	Ra-16	14-Oct-14	14,031,312.13	11-Nov-14	28		
17	Ra-17	19-Nov-14	10,988,617.38	12-Dec-14	23		
18	Ra-18	21-Dec-14	8,065,648.88	5-Jan-15	15		
19	Ra-19	11-Jan-15	10,815,466.00	10-Feb-15	30		
20	Ra-20	11-Feb-15	7,909,839.38	14-Mar-15	31		
21	Ra-21	07-Mar-15	18,411,661.25	27-Mar-15	20		
22	Ra-22	30-Mar-15	10,721,195.88	16-Apr-15	17		

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E) *F*18%)
23	Ra-23	02-Jun-15	20,540,712.75	24-Jun-15	22		
24	Ra-24	07-Jul-15	9,172,348.88	22-Jul-15	15		
25	Ra-25	31-Aug-15	8,735,878.38	19-Sep-15	19		
26	Ra-26	11-Sep-15	15,986,281.54	30-Sep-15	19		
27	Ra-27	10-Oct-15	8,401,879.25	27-Oct-15	17		
28	Ra-28	04-Nov-15	8,090,659.00	10-Nov-15	6		
29	Ra-29	04-Dec-15	10,818,801.88	5-Jan-16	32		
30	Ra-30	07-Jan-16	10,500,357.88	8-Feb-16	32		
31	Ra-31	09-Feb-16	7,846,143.00	14-Mar-16	34		
32	Ra-32	16-Mar-16	15,300,916.25	4-Apr-16	19		
33	Ra-33	28-Mar-16	8,482,523.13	4-Apr-16	7		
34	Ra-34	17-May-16	5,207,707.25	22-Jun-16	36		
34	Ra-35	18-Jun-16	5,275,447.00	21-Jul-16	33		
35	Ra-36	12-Jul-16	12,126,006.00	30-Jul-16	18		
36	Ra-37	16-Aug-16	3,722,076.00	27-Sep-16	42		
37	Ra-38	14-Sep-16	8,777,291.75	27-Sep-16	13		
38	Ra-39	20-Oct-16	2,596,458.38	7-Dec-16	48	3	29,210.16
39	Ra-40	23-Nov-16	4,565,842.75	10-Dec-16	17		
40	Ra-42	31-Jan-17	8,277,351.00	13-Feb-17	13		
41	Ra-44	20-Jun-17	8,849,020.00	28-Jul-17	38		
	Grand Total		482,634,559.15				2,351,196.88

301. SPARES MAIN INVOICE DELAY IN DAYS

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
1	U/67/S-I-5026/H.1	30-May-15	1,846,035.75	30-Jul-15	61	16	87,157.10
2	U/70/S-I-5026/H.2	30-May-15	4,430,486.25	30-Jul-15	61	16	209,177.06
3	U/146/S-I-5026/H.3	31-Jul-15	184,603.50	3-Nov-15	95	50	17,488.75
4	U/176/S-I-5026/H.4	28-Aug-15	1,329,145.50	15-Oct-16	414	369	213,241.17
5	U/199/S-I-5026/H.5	22-Sep-15	982,089.81	3-Nov-15	42		
6	U/200/S-I-5026/H.6	22-Sep-15	1,609,743.00	3-Nov-15	42		
7	U/210/S-I-5026/H.7	9-Oct-15	738,414.00	8-Aug-16	304	259	113,239.67
8	MS/7/S-I-5026/H.8	23-Oct-15	1,624,511.25	3-Oct-16	346	301	254,381.56
9	U/258/S-I-5026/H.9	18-Nov-15	443,047.50	31-Mar-16	134	89	52,967.32
10	U/388/S-I-5026/H.10	5-Feb-16	2,104,480.45	31-Mar-16	55	10	68,873.91
11	U/417/S-I-5026/H.11	20-Feb-16	101,554.55	31-Mar-16	40		
12	U/458/S-I-5026/H.12	18-Mar-16	221,524.23	28-May-16	71	26	14,601.88
13	U/31/S-I-5026/H.13	11-May-16	1,976,687.25	3-Oct-16	145	100	245,381.87
14	U/32/S-I-5026/H.14	11-May-16	417,204.00	8-Aug-16	89	44	37,126.47
15	U/44/S-I-5026/H.15	16-May-16	961,532.21	8-Aug-16	84	39	80,356.62
16	U/58/S-I-5026/H.16	31-May-16	2,215,242.75	3-Oct-16	125	80	255,195.96
17	U/58/S-I-5026/H.17	19-Sep-16	1,286,274.04	17-Dec-16	89	44	114,463.94

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
18	U/432/S-I-5026/H.18	22-Dec-16	5,937,089.25	20-Jan-17	29		
19	MS/23/S-I-5026/H.19	31-Mar-17	48,114.75	15-Sep-17	168	123	6,340.84
20	U/788/S-I-5026/H.20	31-Mar-17	15,828.00	4-Jul-17	95	50	1,499.49
21	U/57/S-I-5026/H.22	25-May-17	16,097.25	15-Sep-17	113	68	1,743.63
22	MS/001/S-I-5026/H.21	22-May-17	260,139.00	4-Jul-17	43		
23	MS/005/S-I-5026/H.23	30-Jun-17	45,000.00	22-Aug-17	53	8	1,222.64
24	U/228/S-I-5026/H.24	30-Jun-17	73,841.25	22-Aug-17	53	8	2,006.25
25	MS/008/S-I-5026/H.25	30-Jun-17	34,935.00	15-Sep-17	77	32	2,613.32
	TOTAL		28,903,620.53				
	Total						1,779,079.44

302. SPARES RECEIPT INVOICE DELAY IN DAYS

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
1	U/67A/S-I-5026/H.1A	30-May-15	615,345.25	7-Sep-15	100	55	60,919.18
2	U/70A/S-I-5026/H.2A	30-May-15	1,476,828.75	7-Sep-15	100	55	146,206.05
3	U/146A/S-I-5026/H.3A	31-Jul-15	61,534.50	2-Mar-16	215	170	8,757.93
4	U/176A/S-I-5026/H.4A	28-Aug-15	443,048.50	16-Dec-16	476	431	72,209.46
5	U/199A/S-I-5026/H.5A	22-Sep-15	327,363.27	1-Mar-16	161	116	42,455.56
6	U/200A/S-I-5026/H.6A	22-Sep-15	536,581.00	1-Mar-16	161	116	69,588.89
7	U/210A/S-I-5026/H.7A	9-Oct-15	246,138.00	16-Dec-16	434	389	39,711.02
8	MS/7A/S-I-5026/H.8A	23-Oct-15	541,503.75	25-Jan-17	460	415	87,935.50
9	U/258A/S-I-5026/H.9A	18-Nov-15	147,682.50	2-Aug-16	258	213	21,946.31
10	U/388A/S-I-5026/H.10A	5-Feb-16	701,493.48	2-Aug-16	179	134	94,525.27
11	U/417A/S-I-5026/H.11A	20-Feb-16	33,851.52	2-Aug-16	164	119	4,421.34
12	U/458A/S-I-5026/H.12A	18-Mar-16	73,841.41	2-Aug-16	137	92	8,925.65
13	U/31A/S-I-5026/H.13A	11-May-16	658,895.75	16-Dec-16	219	174	94,231.12
14	U/32A/S-I-5026/H.14A	11-May-16	139,068.00	16-Dec-16	219	174	19,888.63
15	U/44A/S-I-5026/H.15A	16-May-16	320,510.74	16-Dec-16	214	169	45,560.45
16	U/58A/S-I-5026/H.16A	31-May-16	738,414.25	31-Aug-24	3014	2969	130,930.11
17	U/58A/S-I-5026/H.17A	19-Sep-16	428,758.01	11-Apr-17	204	159	60,152.23
18	U/432A/S-I-5026/H.18A	22-Dec-16	1,979,029.75	25-Jan-17	34		
19	MS/23A/S-I-5026/H.19A	31-Mar-17	16,038.25	25-Sep-17	178	133	2,157.05
20	U/788A/S-I-5026/H.20A	31-Mar-17	5,276.00	15-Jul-17	106	61	546.51
21	U/57A/S-I-5026/H.22A	25-May-17	5,365.75	25-Sep-17	123	78	612.48
22	MS/001A/S-I-5026/H.21A	22-May-17	86,713.00	15-Jul-17	54	9	2,601.39
23	MS/005A/S-I-5026/H.23A	30-Jun-17	15,000.00	25-Sep-17	87	42	1,303.45
24	U/228A/S-I-5026/H.24A	30-Jun-17	24,613.75	25-Sep-17	87	42	2,138.85
25	MS/008A/S-I-5026/H.25A	30-Jun-17	11,645.00	25-Sep-17	87	42	1,011.91

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
	TOTAL		9,634,540.18				1,018,736.33

303. STRUCTURAL INVOICE DELAY IN DAYS

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
	A-SUPPLY						
1	Ra/43/I-5026/SW-1	29-Aug-13	10,058,383.86	21-Oct-13	53	8	273,284.39
2	Ra/59/I-5026/SW-2	26-Sep-13	2,733,222.42	21-Oct-13	25		
3	Ra/77/I-5026/SW-3	11-Dec-13	4,448,040.23	28-Dec-13	17		
4	Ra/83/I-5026/SW-4	23-Dec-13	551,659.57	17-Jan-14	25		
5	Ra/92/I-5026/SW-6	22-Jan-14	1,593,429.92	1-Feb-14	10		
6	Ra/95/I-5026/SW-7	30-Jan-14	626,315.98	21-Feb-14	22		
7	Ra/100/I-5026/SW-8	17-Feb-14	3,232,024.11	25-Feb-14	8		
8	Ra/1001/I-5026/SW-9	17-Feb-14	1,214,733.86	25-Feb-14	8		
9	Ra/104/I-5026/SW-10	3-Mar-14	640,563.39	9-Jun-14	98	53	62,356.88
10	Ra/105/I-5026/SW-11	3-Mar-14	1,452,523.07	4-Apr-14	32		
11	Ra/06/I-5026/SW-12	19-May-14	8,697,614.09	9-Jun-14	21		
12	Ra/07/I-5026/SW-13	19-May-14	3,683,239.46	9-Jun-14	21		
13	Ra/021/I-5026/SW-14	30-Jun-14	846,580.88	18-Jul-14	18		
14	Ra/022/I-5026/SW-15	30-Jun-14	3,509,136.16	18-Jul-14	18		
15	Ra/028/I-5026/SW-16	24-Aug-14	3,250,403.26	2-Sep-14	9		
16	Ra/030/I-5026/SW-17	22-Sep-14	1,759,554.67	11-Nov-14	50	5	31,671.98
17	Ra/032/I-5026/SW-18	22-Sep-14	474,723.58	20-Jan-15	120	75	53,406.40
18	Ra/032/I-5026/SW-19	14-Oct-14	2,648,877.77	11-Nov-14	28		
19	Ra/038/I-5026/SW-20	16-Dec-14	4,113,796.08	20-Jan-15	35		
20	Ra/039/I-5026/SW-21	22-Dec-14	2,029,400.55	20-Jan-15	29		
21	Ra/042/I-5026/SW-22	12-Jan-15	1,631,897.91	20-Jan-15	8		
22	Ra/043/I-5026/SW-23	12-Jan-15	1,496,974.97	20-Jan-15	8		
23	Ra/044/I-5026/SW-24	14-Mar-15	2,428,612.87	8-Apr-15	25		
24	Ra/045/I-5026/SW-25	25-Mar-15	1,759,839.62	9-Jun-15	76	31	129,209.28
25	Ra/001/I-5026/SW-26	12-May-15	1,993,782.03	9-Jun-15	28		
26	Ra/007/I-5026/SW-27	28-May-15	1,797,167.82	9-Jun-15	12		
	TOTAL-A		68,672,498.13				
	B. Fabrication						
1	CHP/RAB-01	13-Dec-13	2,623,133.50	24-Dec-13	11		
2	CHP/RAB-02	18-Jan-14	1,994,438.01	1-Feb-14	14		
3	CHP/RAB-03	17-Feb-14	1,149,937.00	10-Mar-14	21		
4	CHP/RAB-04	27-Mar-14	2,444,846.20	4-Apr-14	8		
5	CHP/RAB-05	17-Jul-14	3,344,870.28	5-Aug-14	19		
6	CHP/RAB-06	9-Aug-14	2,108,713.64	5-Sep-14	27		
7	CHP/RAB-07	6-Oct-14	1,579,798.44	19-Nov-14	44		
8	CHP/RAB-08	1-Dec-14	2,200,754.77	24-Dec-14	23		
9	CHP/RAB-09	10-Jan-15	1,690,156.07	24-Feb-15	45		

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
10	CHP/RAB-10	28-Feb-15	2,197,420.87	8-Apr-15	39		
11	CHP/RAB-11	28-Feb-15	2,512,730.32	8-Apr-15	39		
12	CHP/RAB-12	31-Mar-15	2,580,818.69	16-Jun-15	77	32	193,058.64
13	CHP/RAB-13	31-May-15	2,091,761.10	12-Aug-15	73	28	144,417.48
14	CHP/RAB-14	28-Sep-15	744,542.10	27-Oct-15	29		
15	CHP/RAB-15	28-Sep-15	394,458.40	27-Oct-15	29		
16	CHP/RAB-11	4-Oct-15	1,684,809.90	3-Nov-15	30		
	TOTAL-B		31,343,189.30				
	C. ERECTION						
1	CHP/RAB-01	17-Jul-14	925,146.78	5-Aug-14	19		
2	CHP/RAB-02	9-Aug-14	245,303.48	5-Sep-14	27		
3	CHP/RAB-3	1-Dec-14	1,449,739.12	24-Dec-14	23		
4	CHP/RAB-4	10-Jan-15	1,998,557.76	24-Feb-15	45		
5	CHP/RAB-5	28-Feb-15	1,894,916.43	8-Apr-15	39		
6	CHP/RAB-6	28-Feb-15	2,076,459.73	8-Apr-15	39		
7	CHP/RAB-7	31-Mar-15	1,627,127.88	16-Jun-15	77	32	121,717.62
8	CHP/RAB-8	31-May-15	1,567,508.83	12-Aug-15	73	28	108,222.53
9	CHP/RAB-9	28-Sep-15	992,722.50	27-Oct-15	29		
10	CHP/RAB-10	28-Sep-15	1,551,526.00	27-Oct-15	29		
11	CHP/RAB-11	4-Oct-15	1,040,373.90	3-Nov-15	30		
12	CHP/RAB-17	31-Dec-15	1,997,615.20	30-Jan-16	30		
13	CHP/RAB-18	31-Mar-16	3,178,191.60	17-Jun-16	78	33	242,031.51
14	CHP/RAB-19	30-Apr-16	387,162.00	30-Jun-16	61	16	18,279.12
15	CHP/RAB-20	23-Jul-16	1,632,037.27	26-Oct-16	95	50	154,614.06
16	CHP/RAB-21	1-Oct-16	739,578.93	29-Oct-16	28		
17	CHP/RAB-22	1-Oct-16	970,317.63	10-Mar-17	160	115	125,534.84
	Total-C		24,274,285.05				
	D. FINAL ALIGNMENT						
1	CHP/RAB-01	28-Feb-15	968,824.15	8-Apr-15	39		
2	CHP/RAB-02	31-Mar-15	2,137,112.10	16-Jun-15	77	32	159,867.09
3	CHP/RAB-03	31-May-15	2,481,807.60	12-Aug-15	73	28	171,346.72
4	CHP/RAB-18	31-Mar-16	1,848,677.00	17-Jun-16	78	33	140,783.86
5	CHP/RAB-05	28-Sep-15	2,680,732.75	27-Oct-15	29		
6	CHP/RAB-20	23-Jul-16	532,761.36	26-Oct-16	95	50	50,472.13

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
7	CHP/RAB-21	1-Oct-16	8,641,736.79	29-Oct-16	28		
8	CHP/RAB-22	1-Oct-16	1,268,865.50	10-Mar-17	160	115	164,159.47
	Total-D		20,560,517.26				
	GRAND TOTAL (A TO D)		144,850,489.72				2,344,434.02

304. FREIGHT INVOICE DELAY IN DAYS

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
1	IFI/032/I-5026/01	21-Aug-13	1,086,963.00	31-Aug-13	10		
2	IFI/070/I-5026/02	18-Nov-13	358,121.00	18-Dec-13	30		
3	IFI/102/I-5026/03	25-Feb-14	457,719.50	8-Mar-14	11		
4	IFI/Site/I-5026/04	31-Mar-14	211,418.00	13-Aug-14	135	90	25,370.16
5	IFI/Site/I-5026/05	31-Mar-14	1,089,787.00	13-Aug-14	135	90	130,774.44
6	IFI/068/I-5026/06	9-Sep-14	1,145,177.00	24-Nov-14	76	31	84,080.10
7	IFI/099/I-5026/07	17-Dec-14	1,362,298.00	3-Mar-15	76	31	100,021.35
8	IFI/151/I-5026/08	28-Mar-15	2,192,766.00	4-Jul-15	98	53	213,459.06
9	IFI/152/I-5026/09	28-Mar-15	323,721.00	4-Jul-15	98	53	31,513.25
10	IFI/76/I-5026/10	12-Nov-15	1,038,300.00	17-Nov-15	5		
11	IFI/110/I-5026/11	23-Feb-16	1,519,206.86	7-Apr-16	44		
12	IFI/27/I-5026/12	8-Jun-16	1,052,809.00	20-Jul-16	42		
13	IFI/118/I-5026/13	14-Mar-17	992,611.00	2-May-17	49	4	14,585.30
14	IFI/13/I-5026/14	30-Jun-17	241,295.00	4-Sep-17	66	21	13,819.62
15	IFI/118/s-I-5026/1	15-Nov-15	154,485.00	18-Apr-17	520	475	25,400.90
	Total		13,226,677.36				639,024.19

305. PRICE VARIATION INVOICE DELAY IN DAYS

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
	A. Main Supply						
1	ESI/27/I-5026/1(R)	31-Mar-13	7,063,420.00	29-Jun-13	90	45	635,707.80
2	ESI/004/I-5026/2	19-Nov-13	13,594,738.50	5-Dec-13	16		
3	ESI/014/I-5026/3	14-Feb-14	6,963,572.70	25-Feb-14	11		
4	ESI/Site/I-5026/4	30-Mar-14	3,540,588.96	8-Apr-14	9		
5	ESI/Site/I-5026/5(M)	31-Mar-14	7,977,083.62	19-Jun-14	80	35	628,195.34
6	ESI/Site/I-5026/5(S)	31-Mar-14	7,549,931.33	31-Jul-14	122	77	857,721.71
7	ESI/Site/I-5026/6	31-Mar-14	2,549,697.15	19-Jun-14	80	35	200,788.65
8	ESI/004/I-5026/7	1-Sep-14	5,536,828.38	24-Sep-14	23		

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
9	ESI/003/I-5026/8	1-Sep-14	2,469,647.68	24-Sep-14	23		
10	ESI/005/I-5026/9	6-Sep-14	2,577,592.04	24-Sep-14	18		
11	ESI/010/I-5026/10	19-Nov-14	24,448,723.20	12-Dec-14	23		
12	ESI/011/I-5026/11	20-Nov-14	2,933,615.70	12-Dec-14	22		
13	ESI/012/I-5026/12	20-Nov-14	2,890,401.30	12-Dec-14	22		
14	ESI/017/I-5026/13	29-Jan-15	4,595,641.68	7-Mar-15	37		
15	ESI/029/I-5026/14	28-Feb-15	25,205,446.80	17-Mar-15	17		
16	ESI/035/I-5026/15 (R)	27-Jul-15	996,184.80	5-Jan-16	162	117	129,504.02
17	ESI/036/I-5026/16 (R)	27-Jul-15	2,311,930.80	5-Jan-16	162	117	300,551.00
18	ESI/037/I-5026/17	24-Mar-15	6,446,080.18	24-Jun-15	92	47	592,759.11
19	ESI/01/I-5026/18	10-Jun-15	10,245,797.00	30-Jun-15	20		
20	ESI/014/I-5026/19	30-Sep-15	4,241,525.55	28-Oct-15	28		
21	ESI/015/I-5026/20	30-Sep-15	7,591,050.90	12-Jan-16	104	59	775,163.08
22	ESI/016/I-5026/21	30-Sep-15	871,395.92	5-Jan-16	97	52	84,085.21
23	ESI/029/I-5026/22	21-Jan-16	2,591,534.70	8-Apr-16	78	33	197,355.33
24	ESI/030/I-5026/23	21-Jan-16	4,268,996.10	8-Apr-16	78	33	325,100.47
25	ESI/031/I-5026/24	21-Jan-16	2,966,458.50	8-Apr-16	78	33	225,907.22
26	ESI/032/I-5026/25	16-Feb-16	2,487,681.90	8-Apr-16	52	7	60,278.45
27	ESI/033/I-5026/26	16-Feb-16	11,036,166.03	11-Apr-16	55	10	361,183.62
28	ESI/036/I-5026/27	31-Mar-16	12,572,270.97	31-May-16	61	16	593,576.07
29	ESI/037/I-5026/28	31-Mar-16	1,910,339.81	3-Aug-16	125	80	220,071.15
30	ESI/038/I-5026/29	31-Mar-16	3,588,097.50	6-Jun-16	67	22	212,072.63
31	ESI/001/I-5026/30	13-Jun-16	2,026,485.00	3-Aug-16	51	6	42,913.80
32	ESI/002/I-5026/31	13-Jun-16	149,304.60	3-Aug-16	51	6	3,161.74
33	ESI/003/I-5026/32	13-Jun-16	1,600,771.12	3-Aug-16	51	6	33,898.68
34	ESI/009/I-5026/33	9-Feb-17	4,755,765.60	7-Mar-17	26		
35	ESI/013/I-5026/34	14-Mar-17	8,821,924.20	30-Mar-17	16		
36	ESI/012/I-5026/35	14-Mar-17	1,055,198.70	30-Mar-17	16		
37	ESI/025/I-5026/36	30-Jun-17	8,618,373.38	16-Oct-17	108	63	904,929.20
38	ESI/026/I-5026/37	30-Jun-17	2,057,141.17	31-Jan-18	215	170	292,783.81
	TOTAL-A		223,107,403.47				
	B. CIVIL PV						
1	ESI/013/I-5026/C-01	13-Jan-14	14,512,558.50	13-Feb-14	31		
2	ESI/015/I-5026/C-02	25-Feb-14	2,125,016.10	5-Apr-14	39		
	ESI/255/I-5026/C-03	27-Mar-14	1,837,624.50	5-Apr-14	9		
3	ESI/002/I-5026/C-04	30-Aug-14	5,244,580.80	30-Sep-14	31		
4	ESI/015/I-5026/C-05	24-Dec-14	3,432,095.01	3-Mar-15	69	24	214,878.99
	ESI/015/I-5026/C-05 (s)	24-Dec-14	2,266,817.49	3-Mar-15	69	24	141,922.49
5	ESI/039/I-5026/C-06	30-Mar-15	3,209,478.30	8-Apr-15	9		

Sr. No.	BILL NO	DATE	Net Amount	Date of Payment	Total Delays	Net Delay	Interest @18%
	A	B	C	D	E	F=(E-45)	G=((C/E)*F*18%)
6	ESI/005/I-5026/C-07	23-Jul-15	4,999,007.94	3-Aug-15	11		
7	ESI/039/I-5026/C-08	26-Mar-16	9,206,913.60	4-Apr-16	9		
8	ESI/Site/I-5026/C-09	19-Jul-16	5,984,517.60	17-Aug-16	29		
9	ESI/Site/I-5026/C-10	20-Oct-16	1,996,416.00	27-Oct-16	7		
10	ESI/039/I-5026/C-11	17-Feb-17	2,635,676.10	22-Feb-17	5		
11	ESI/Site/I-5026/C-13	20-Oct-16	1,075,202.10	28-Jul-17	281	236	162,543.01
	TOTAL-B		58,525,904.04				
	C. STRUCTURE PV						
1	ESI/026/I-5026/SW-01	18-Feb-16	11,821,458.60	30-Apr-16	72	27	797,948.46
2	ESI/10/I-5026/SW-02	14-Mar-17	1,247,547.60	12-May-17	59	14	53,285.08
	TOTAL-C		13,069,006.20				
	D. ERECTION PV						
1	ESI/11/I-5026/ERN-01	17-Mar-17	12,933,879.30	30-Mar-17	13		
	TOTAL-D		12,933,879.30				
	GRAND TOTAL (A+B+C+D)		307,636,193.01				9,048,286.14

306. The Contractor had incurred a total cost of **INR 28,177,443/-** against delay release of payments by the NTPC due to reasons known only to the NTPC.

6.8 CLAIM C: CLAIM TOWARDS DELAY IN NON-REIMBURSEMENT/ PAYMENT OF GST/IGST

307. The Solapur Super Thermal Power Project (2 x 660 MW) was granted "*Mega Power Project*" status vide letter dated 9th August 2010 by the Ministry of Power, Government of India. Consequently, the Project became eligible for exemption from Custom Duty on imported components necessary for the initial commissioning of the plant.

Contractual Provisions:

308. Upon the award of the Contract to the Contractor by the NTPC for the Coal Handling System, the overall scope of works was bifurcated into two separate contracts. Although the bidding process encompassed the entire scope as a single work package, this division aimed to facilitate separate accounting for imported components.

309. As per the Contract Clause under "*Terms and Procedures of Payment,*" Appendix - 1, Schedule 7 "Payment Terms for Taxes & Duties" which states that:

"Indian Custom Duties or levies including Stamp Duty and Import License Fee, if imposed in the future by the Government of India or any State Government in India on the Plant and Equipment covered in Schedule-1 supplied from abroad (and Schedule-6 when ordered) to be imported into India and which will become the property of the NTPC, shall be paid directly by the NTPC to the Government of India or the concerned authorities. However, if the local laws require such payment of the custom duty to be made by the Contractor, the same shall be reimbursed to the Contractor upon the production of satisfactory evidence of having paid the custom duty amount to the concerned authorities."

310. The Goods & Services Tax (GST) came into effect on 1st July 2017, following the enactment of the One Hundred and First Amendment of the Constitution of India. This reform replaced multiple existing taxes levied by the central and state governments, marking the most significant tax reform in the country.
311. Under the GST regime, Article 269A constitutionally mandated that the supply of goods or services, or both, in the course of import into the territory of India, shall be deemed inter-State trade or commerce. Consequently, imports began to be treated as inter-State supplies and were subjected to Integrated Tax (IGST).
312. The IGST on the import of goods was levied under the Customs Act, 1962, read with the Customs Tariff Act, 1975. Due to this structural change in the country's tax regime, materials previously exempt from custom duties and taxes became subject to IGST. This change impacted the tax-exempt status of the imported components for the project.
313. In light of the above, soon after the implementation of GST in July 2017, the issue of IGST payment on imported components arose. The Contractor therefore submits this claim for the reimbursement of IGST paid on the imported components, as mandated by the revised tax structure.
314. Attached below are the details of outstanding GST amount against various components:

315. MAIN SUPPLY INVOICE GST DETAIL

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @ 18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=(F)- (A)-10) / 365	(H)=(G)x(E)x 14%
1	09B0029	31-Jul-17	2,000,000.00	360,000.00	290,000.00	70,000.00	31-Jan-24	6.48	63,498.63
2	09A0068	30-Aug-17	800,000.00	144,000.00	116,000.00	28,000.00	31-Jan-24	6.40	25,077.26
3	07H0034	6-Oct-17	9,055,200.00	1,597,976.47	1,313,004.00	284,972.47	31-Jan-24	6.30	251,181.76
4	09B0116	25-Oct-17	1,170,000.00	210,600.00	169,650.00	40,950.00	31-Jan-24	6.24	35,795.91
5	09H0025	27-Oct-17	861,070.00	236,372.16	124,855.15	111,517.01	31-Jan-24	6.24	97,395.59
6	09H0026	27-Oct-17	1,279,700.00	225,829.41	185,556.50	40,272.91	31-Jan-24	6.24	35,173.15
7	09A0376	16-Feb-18	600,000.00	108,000.00	87,000.00	21,000.00	31-Jan-24	5.93	17,438.63
8	07H0158	12-Mar-18	2,900,000.00	511,764.71	420,500.00	91,264.71	31-Jan-24	5.87	74,947.08
9	09B0296	6-Mar-18	780,000.00	140,400.00	113,100.00	27,300.00	31-Jan-24	5.88	22,481.74
10	09H0266	31-Mar-18	920,000.00	162,352.00	133,400.00	28,952.00	31-Jan-24	5.81	23,564.55
11	07H0248	31-Mar-18	2,499,600.00	441,106.00	362,442.00	78,664.00	31-Jan-24	5.81	64,026.03
12	09B180005	23-Apr-18	780,000.00	140,400.00	113,100.00	27,300.00	31-Jan-24	5.75	21,979.12
13	09H180022	27-Jun-18	1,344,700.00	237,300.00	194,981.50	42,318.50	31-Jan-24	5.57	33,015.39
14	09H180023	30-Jun-18	2,663,834.00	470,088.35	386,255.93	83,832.42	31-Jan-24	5.56	65,306.61
15	09B180113	19-Jul-18	174,365.62	31,385.81	25,283.01	6,102.80	31-Jan-24	5.51	4,709.69
16	09B180114	19-Jul-18	342,918.95	61,725.41	49,723.25	12,002.16	31-Jan-24	5.51	9,262.38
17	09B180134	30-Jul-18	363,261.70	65,387.11	52,672.95	12,714.16	31-Jan-24	5.48	9,758.20
18	07H180065	13-Aug-18	648,450.00	114,432.35	94,025.25	20,407.10	31-Jan-24	5.44	15,553.01
19	09B180176	1-Sep-18	254,283.12	45,770.96	36,871.05	8,899.91	31-Jan-24	5.39	6,718.09
20	09B180195	26-Sep-18	414,844.75	74,672.06	60,152.49	14,519.57	31-Jan-24	5.32	10,820.86
21	09B180196	26-Sep-18	90,815.38	16,346.77	13,168.23	3,178.54	31-Jan-24	5.32	2,368.84
22	09B180220	22-Oct-18	480,000.00	86,400.00	69,600.00	16,800.00	31-Jan-24	5.25	12,352.83
23	07H180169 (GST @28%)	9-Jan-19	621,701.68	174,076.47	90,146.74	83,929.73	31-Jan-24	5.04	59,169.31
24	09B180223	27-Feb-19	120,000.00	21,600.00	17,400.00	4,200.00	31-Jan-24	4.90	2,882.01
25	9A0190058	27-Apr-19	750,000.00	135,000.00	108,750.00	26,250.00	31-Jan-24	4.74	17,418.49
26	09H190079	30-Sep-19	1,104,000.00	194,823.53	160,080.00	34,743.53	31-Jan-24	4.31	20,975.57
27	07H190320	18-Mar-20	277,500.00	48,970.59	40,237.50	8,733.09	31-Jan-24	3.85	4,702.95
28	09H200085	31-Dec-20	1,196,437.44	210,002.01	173,483.43	36,518.58	31-Jan-24	3.06	15,631.95

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @ 18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=((F)-(A)-10) / 365	(H)=(G)x(E)x 14%
29	09H200100	15-Feb-21	1,008,526.08	177,019.29	146,236.28	30,783.00	31-Jan-24	2.93	12,633.68
30	09H200131	18-Feb-21	504,033.12	90,725.96	73,084.80	17,641.16	31-Jan-24	2.92	7,219.82
31	07H200143	8-Mar-21	5,499,998.00	965,374.86	797,499.71	167,875.15	31-Jan-24	2.87	67,545.60
32	07H210035	1-Nov-21	1,860,750.00	328,367.65	269,808.75	58,558.90	31-Jan-24	2.22	18,215.83
	TOTAL-A		43,365,989.84	7,828,269.91	6,288,068.53	1,540,201.39			1,128,820.55

316. SPARES INVOICE GST DETAIL

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @ 18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=((F)-(A)-10) / 365	(H)=(G)x(E)x 14%
1	07H180020 (GST @28%)	2-Jun-18	676,383.76	189,387.45	98,075.65	91,311.81	31-Jan-24	5.64	72,113.81
2	07H180169 (GST @28%)	9-Jan-19	621,701.68	174,076.47	90,146.74	83,929.73	31-Jan-24	5.04	59,169.31
3	07H200131	18-Feb-21	506,754.90	91,215.88	73,479.46	17,736.42	31-Jan-24	2.92	7,258.81
	TOTAL-B		1,804,840.34	454,679.81	261,701.85	192,977.96			138,541.93

317. ERECTION INVOICE GST DETAIL

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @ 18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=((F)-(A)-10) / 365	(H)=(G)x(E)x 14%
1	RA-10 (27SA004)	12-Apr-18	2,531,309.00	455,635.62	367,039.81	88,595.82	31-Jan-24	5.78	71,701.93

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @ 18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=((F)-(A)-10) / 365	(H)=(G)x(E)x 14%
2	RA-11 (27SA007)	2-Jul-18	3,321,006.00	597,781.08	481,545.87	116,235.21	31-Jan-24	5.56	90,459.65
3	RA-12	3-Jan-19	12,011,847.46	2,162,132.54	1,741,717.88	420,414.66	31-Jan-24	5.05	297,354.11
4	27SA014	19-Mar-19	2,954,245.76	531,764.24	428,365.64	103,398.60	31-Jan-24	4.85	70,158.08
5	27SA015	20-Mar-19	1,901,710.17	342,307.83	275,747.97	66,559.86	31-Jan-24	4.84	45,136.70
6	27SA016	24-Mar-19	7,905,675.42	1,423,021.58	1,146,322.94	276,698.64	31-Jan-24	4.83	187,215.06
7	27SA029	8-Aug-19	1,912,193.22	344,194.78	277,268.02	66,926.76	31-Jan-24	4.46	41,765.97
8	27SA030	2-Nov-19	4,964,062.00	893,531.16	719,788.99	173,742.17	31-Jan-24	4.22	102,693.52
9	27SA033	30-May-20	2,265,068.00	407,712.24	328,434.86	79,277.38	31-Jan-24	3.65	40,472.73
10	27SA034	27-Nov-20	581,877.12	104,737.88	84,372.18	20,365.70	31-Jan-24	3.15	8,983.23
11	27SA035	10-Dec-20	85,237.00	15,342.66	12,359.37	2,983.30	31-Jan-24	3.12	1,301.04
12	27SA015 (Ref. R.A.5)	20-Mar-19	737,888.14	132,819.86	106,993.78	25,826.08	31-Jan-24	4.84	17,513.62
	TOTAL-C		41,172,119.29	7,410,981.47	5,969,957.30	1,441,024.18			974,755.64

318. CIVIL INVOICE GST DETAIL

PRICE ADJUSTMENT/ESCALATION INVOICE GST DETAIL

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @ 18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=((F)-(A)-10) / 365	(H)=(G)x(E)x 14%
1	09H0227	31-Mar-18	1,202,635.44	193,289.44	174,382.14	18,907.30	31-Jan-24	5.81	15,388.99
2	07H0220	31-Mar-18	1,872,949.05	285,704.09	271,577.61	14,126.48	31-Jan-24	5.81	11,497.79
3	09H180035	27-Jul-18	122,694.87	18,716.17	17,790.76	925.41	31-Jan-24	5.49	711.32
4	07H180053	27-Jul-18	1,183,713.04	180,566.40	171,638.39	8,928.01	31-Jan-24	5.49	6,862.58
	TOTAL-E		4,381,992.40	678,276.09	635,388.90	42,887.19			34,460.68

319. **FREIGHT INVOICE GST DETAIL**

Sr. No.	BILL NO	DATE	GROSS AMOUNT (Rs.)	GST AMT. @18 % & 28% (Rs.)	APPROVED GST@14.5% AS PER THE NTPC (Rs.)	GST HOLD@3.5% & 13.5% AS ON 31.08.2024 (Rs.)	DELAY AS ON	DELAY IN MONTHS	INTEREST @ 14% (Rs.)
		(A)	(B)	(C)= (B)x GST%	(D) =(B)x14.5%	(E)=(C)-(D)	(F)	(G)=((F)-(A)-10) / 365	(H)=(G)x(E)x 14%
1	09H0150	31-Mar-18	61,432.20	11,057.80	8,907.67	2,150.13	31-Jan-24	5.81	1,750.03
2	07H0215	31-Mar-18	97,099.15	17,477.85	14,079.38	3,398.47	31-Jan-24	5.81	2,766.08
3	07H180095	12-Sep-18	15,561.64	2,801.10	2,256.44	544.66	31-Jan-24	5.36	408.84
4	7H210022	5-Aug-21	60,934.41	10,968.19	8,835.49	2,132.70	31-Jan-24	2.46	735.40
	TOTAL-F		235,027.41	42,304.93	34,078.97	8,225.96			5,660.34

320. The Contractor had incurred a total cost (A+B+C+D+E+F) of **INR 4,869,841/-** against principal amount outstanding GST & **INR 3,557,955/-** against interest amount outstanding GST (A+B+C+D+E+F).

6.9 CLAIM D: CLAIM TOWARDS HOLD AMOUNT DUE TO NON-REDUCTION OF PERFORMANCE BANK GUARANTEE FROM 10% TO 3%

321. The Contractor wishes to underscore that the Government of India, through their Office Memorandum dated 12 November 2020⁴⁶, notified all Public Sector Undertakings via the Department of Public Enterprises of its decision to reduce the value of Performance Bank Guarantees for both existing and new contracts from 10% to 3%. This reduction was instituted in response to the economic slowdown, which has precipitated a financial crunch among contractors, thereby adversely impacting the timely execution of contracts. Pursuant to the aforementioned memorandum, the Contractor formally requested the NTPC to reduce the value of the Performance Guarantees as detailed in the table below.
322. The NTPC has not responded to the above request to date. The details of the Bank Guarantees that are pending reduction are outlined in the table below:

S No.	BANK GUARANTEE NO	DATE	ORIGINAL AMOUNT (i.e., 10%) (INR)	AMOUNT TO BE REDUCED TO 3% (INR)	CLAIM AMOUNT (INR)	DELAY DAYS (Diff. 31-Aug-2024 and Office Memorandum dated 12-Nov-2020)	INTEREST AMOUNT @ 18%
		(A)	(B)	(C)	(D)=(C)-(B)	(E)	(F)=(Dx18%xE)/365
1	54371112000129	30-May-12	211,088,050	63,326,415	147,761,635	1,388	101,141,827.09
2	1467LG002712	29-May-12	107,906,951	32,372,085	75,534,866	1,388	51,703,098.41
GRAND TOTAL			318,995,001	95,698,500	223,296,501		152,844,925.51

323. The Contractor is claiming an amount of **INR 223,296,501/-** which was withheld due to the NTPC's failure to reduce the Bank Guarantee (B.G.). In addition, the Contractor has claimed an interest amount of **INR 152,844,925.51/-** on the outstanding balance.

6.10 CLAIM E: CLAIM TOWARDS HOLD PAYMENT OF PG TEST

324. The Contractor hereby references correspondence dated 12 May 2020⁴⁷, 31 January 2020⁴⁸, 23 September 2020⁴⁹ and 26 October 2020 pertaining to the comprehensive analysis of the Performance Guarantee (PG) Test of the Coal Handling System Package. The Contractor has conducted the PG Test on over 80% of the Coal Handling System, with the following systems having been completed to date:

- Conveyor System, inclusive of all equipment

⁴⁶ GOI office memorandum No F.9/4/2020-PPD dated 12 November 2020

⁴⁷ Indure Letter: IND/SS/NTPC/Solapur-CHP/120520 dated 12 May 2020

⁴⁸ Indure Letter: IND/SS/NTPC/CHP/31120 dated 31 January 2020

⁴⁹ Indure Letter: I-5026/NTPC-SOLAPUR/CHP/273 dated 23 September 2020

- Two Wagon Tipplers #3 and #4
- Apron Feeder #3 and #4
- Side Arm Charger #4
- Crusher and Grizzlies

Solapur CHP
PG Test Completed

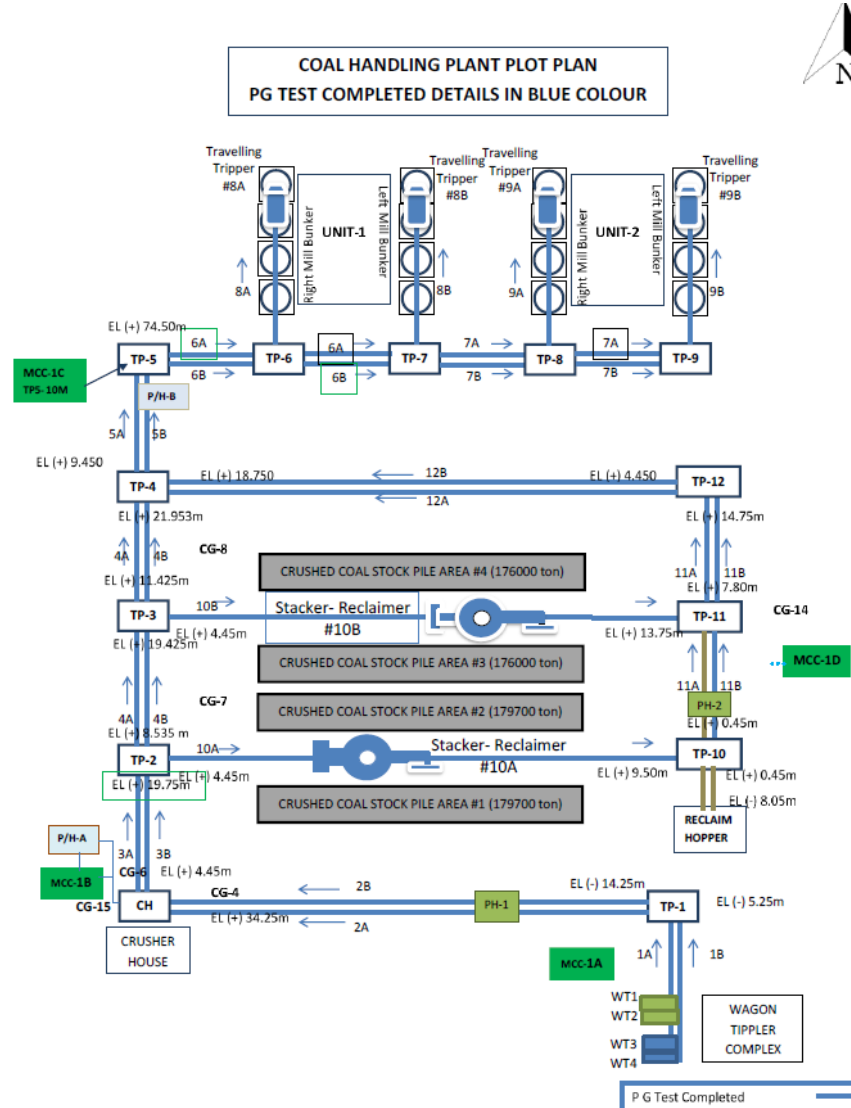


Figure 10: Status of PG Tests conducted by the Contractor as on October 2020

325. It is pertinent to note that the Contractor was unable to perform the PG Test due to the unavailability of Unit #2 at full load until 31 January 2024 (Cut-off date of this report) & even further ahead. The Contractor requested the NTPC to provide the necessary coal racks and full load of the system to conduct the Unit #2 PG Test. However, the NTPC failed to supply the required inputs even till the cut-off date of this report i.e., 31 January 2024.
326. Furthermore, the Contractor would like to highlight that their request for the PG Test of the remaining systems, for which guaranteed parameters must be achieved, is still pending. The

Contractor requested that the PG Test for the remaining portion of the Coal Handling System be deemed conducted in accordance with Clause 25.2.4, read in conjunction with Clause 25.1.2 of the General Conditions of Contract (GCC). These clauses stipulate that deemed acceptance of the PG Test shall be considered if inputs are unavailable for over three months. The NTPC has failed to respond to this matter, neither acknowledging the remaining PG Test as deemed conducted as per the contract nor releasing the payment held as retention against the PG Test.

S. N	PARTICULAR	DENOTATION	AMOUNT	REMARKS
1	Contract value	A	3,066,875,996	
2	Retention amount against PG test	B	314,096,357	
3	Payment made by THE NTPC	C	2,626,656	UTR ref CMS1409754889 on 26 February 2020
		D	16,449,469	UTR ref CMS1409754889 on 27 February 2020
4	Balance amount after payment from THE NTPC as on 27 February 2020	$E=B-(C+D)$	295,020,232	
5	Interest @ 14% from 10 February 2016 to 27 February 2020 (1433 Days) for amount paid by THE NTPC	$F=((C+D)*14\%*1433)/365$	10,485,075	
6	Interest @ 14% from 10 February 2016 to 31 August 2024 (3080 Days) for amount not paid by THE NTPC	$G=(E*14\%*3080)/365$	348,528,011	
Total Interest Amount		H=F+G	359,013,086	

327. The Contractor hereby claims the amount of **INR 359,013,086/-** against the withheld payment for the PG Test, considering the balance PG Test as deemed conducted per Clause 25.1.2 of the GCC.

6.11 CLAIM F: CLAIM TOWARDS PRICE ESCALATION HOLD AMOUNT FOR SUPPLY AND INSTALLATION

328. The Contractor hereby emphasizes that, as stipulated in the General Conditions of Contract (GCC) of the Contract Agreement, Price Variations for the supply of equipment, civil works, supply of steel, and erection work shall be reimbursable by the NTPC in accordance with the prescribed formula (based on the RBI index) outlined in the Contract. The provision for price adjustment within the contract accounts for fluctuations in the cost of labor and materials.
329. The first paragraph of Appendix-2, Page 1 of 9 of the Contract concerning price adjustment states: *'The Contract Price shall be subject to price adjustment during the contract's execution to reflect changes in the cost of labor, material components, etc., in accordance with the Contract Agreement.'* The Contractor has submitted price variation invoices as escalation price invoices for supply, civil work, steel, and erection. The NTPC currently holds a significant amount pertaining to these price escalation invoices.
330. Below are the billing details and the amount withheld for price escalation invoices:

S N	PRICE VARIATION	Total PV AMOUNT	INTEREST @ 10% FOR 3080 DAYS	TOTAL AMOUNT (INC. INTEREST)
	A	B	$C=(B*10\%*3080)/365$	$D=B+C$
1	PV against Supply	266,118,414	224,560,196	490,678,611
2	PV against Civil	79,031,886	66,689,921	145,721,807
3	PV against Structural	16,666,243	14,063,569	30,729,812
4	PV against Erection	43,215,752	36,466,990	79,682,742
	TOTAL	405,032,295	341,780,677	746,812,972

331. The Contractor thereby claims for the outstanding amount of **INR 405,032,295/- and an Interest amount of INR 341,780,677 i.e., a total of INR 746,812,972** on account of price held by the NTPC against Price Escalation of supply & installation works.

6.12 CLAIM G: CLAIM FOR ADDITIONAL EXPENDITURE ON PURCHASE OF SAND AND METAL AT HIGHER COST DUE TO MINING BAN AT SEVERAL INTERVALS DURING THE PROJECT COURSE

Impact of Local Government Restrictions on Sand and Metal Mining on Project Execution

332. At the commencement of civil works, the Contractor was informed of an existing restriction imposed by local government authorities on the mining of sand and metal for construction purposes in and around the Solapur district. These restrictions were enforced through annual notifications issued by the District Authorities/Mining Department. As part of their regulatory framework, the authorities auctioned sand and metal mining rights annually, aiming to control and regulate resource exploitation.
333. The auction process typically occurred between September and November, with tenders being finalized between October and December each year. Subsequently, mining rights were granted to successful bidders for a defined period, approximately six months, spanning February to September of the following year.
334. It is critical to note that this significant site condition was neither disclosed in the Tender/NIT (Notice Inviting Tender) nor addressed during pre-bid meetings or post-bid discussions. Consequently, the Contractor remained unaware of these constraints and did not account for such contingencies in the bid price. The omission of this essential information significantly impacted the Contractor's ability to plan and budget for the works.
335. Below are examples of official notifications issued by the authorities during the relevant years:

S. No.	Notification No.	Date of Notification
1	Office/2/Goukh/RR/1935/14/Solapur	22 December 2014
2	Office/2/Goukh/RR/4014/Solapur	11 October 2015
3	Office/2/Goukh/RR/2931/Solapur	25 October 2016

336. Although the above notifications are dated 2014, 2015, and 2016, similar restrictions and regulatory processes had been in place in preceding years, indicating a well-established limitation on resource availability for nearly half of each year.

Impact on Project Execution:

337. As a direct result of these mining restrictions, the Contractor was compelled to procure raw materials from distant locations outside the Solapur district. This necessitated incurring significant additional expenses for both the procurement of costlier materials and their transportation to the project site. These unforeseen costs and logistical challenges caused:
- a) A substantial increase in material costs, directly impacting project finances.
 - b) Delays in material delivery, adversely affecting the progress of civil works.
 - c) Overall disruption to the execution schedule, for which the Contractor bears no responsibility.
338. The resulting challenges not only increased the project costs but also impeded timely execution, thereby creating a cascading impact on the Contractor's obligations and performance under the Contract.
339. Following are the details of additional Cost incurred by the Contractor due to these mining restriction in procuring Sand and Aggregate at a higher price in view of timely completion of the Project.

S No	Material used in civil Works & Quantity (in Brass)	Govt Rate per Brass	Total Amount actual as per Govt Rate (INR)	Rate at which material was procured far away from the Solapur during Execution Stage (2014 to 2016)	Total Amount as per Escalated Purchase Rate (INR)	Differential Amount Claimable (INR)
1	Sand-2908 brass	800	2,326,400	2,650	7,706,200	5,379,800
2	Aggregate-5637 brass	400	2,254,800	3,500	19,729,500	17,474,700
TOTAL						22,854,500

340. The Contractor thereby claims for the outstanding amount of **INR 22,854,500/-** on account of additional expenditure on purchase of sand and metal at higher cost due to mining ban at several intervals during the project course.

PART - 7

7. CONCLUSION

7.1. SUMMARY AND CONCLUSION

341. The events outlined in Part 4 herein above are the delay events that prevented the Contractor from fulfilling its obligations as per the Contract. It is to be noted that all such delay events that have occurred in the Project from 09 April 2012 till 31 January 2024 (Cut-off date) have been considered. The delays that may occur / have occurred after 31 January 2024 would have further implication on the entitlement of Extension of Time for Completion under Clause 40.1 of the Contract Agreement which would be assessed at later stage during the tenure of the Project.
342. In this report distinct cutoff dates have been considered for the cost calculations to ensure accurate and contractually compliant evaluations. The interim cut-off date of 31 January 2024 focuses on the specific interim timeframe during which the delays occurred, aligning with the submission of request for Extension of Time by the Contractor (i.e., on 16 February 2024⁵⁰) and contractual obligations for performance. Conversely, the cost calculations i.e., only the head office overheads, loss of profit, and bank guarantee charges, are based on a different cutoff date (i.e., 31 August 2024), as these costs extend beyond the interim delay period and are influenced by ongoing financial impacts on the Contractor. The interest incurred on these cost claims has been calculated till 31 August 2024. This approach ensures a comprehensive and equitable assessment. By differentiating the cutoff dates, the report accurately captures both the temporal scope of the delays and the broader financial implications.
343. Additionally, other costs beyond those highlighted in paragraph 258 of this report are calculated till 31 January 2024 for Prolongation period from the Contractual date of completion i.e., 07 February 2016⁵¹.
344. The Contractor hereby as detailed under Part – **Error! Reference source not found.** of this submission is requesting for remittance of Actual costs & Prolongation costs due to delays attributable to the NTPC. Below table summarizes the cost claims calculated by the Contractor under various cost heads:

Claim No.	Description	Till 31 January 2024/ 31 August 2024 (INR)
A1	Additional Head Office Overheads (Cost Calculated till August 2024)	713,235,425

⁵⁰ Indure letter: IND/CC/NTPC-Solapur-CHP /Feb/01 dated 14 February 2024

⁵¹ Clause 1.0 of the GCC/SCC

Claim No.	Description	Till 31 January 2024/ 31 August 2024 (INR)
A2	On-Site Expenses	290,591,681
A3	Loss Of Opportunity to Make Profits (Cost Calculated till August 2024)	1,069,853,138
A4	Claim Towards Bank Guarantee Charges Including Interest Charges @ 14% (Cost Calculated till August 2024)	48,465,593
B	Claim Towards Delay in Release of Payments Including Interest Charges @ 18%	28,177,443
C	Claim Towards Delay in Non-Reimbursement/ Payment of GST/IGST Including Interest Charges @ 14%	8,427,796
D	Claim Towards Hold Amount Due to Non-Reduction of Performance Bank Guarantee From 10% To 3% Including Interest Charges @ 18%	376,141,427
E	Claim Towards Hold Payment of PG Test	359,013,086
F	Claim Towards Price Escalation Hold Amount for Supply and Installation	405,032,295
F.1	Interest On Price Variation (@10% For 3080 Days)	341,780,677
G	Claim For Additional Expenditure on Purchase of Sand and Metal at Higher Cost Due to Mining Ban at Several Intervals During the Project Course	22,854,500
TOTAL		3,663,573,061

7.2. RELIEF SOUGHT BY THE CONTRACTOR

345. The Contractor hereby seeks for the following from the Employer:
346. Grant the entitlement of Prolongation Cost associated with the extended period suffered by the Contractor till the cut-off date due to delays attributable to the Employer as represented in the tabular form in the previous sub section.
347. In conclusion, under this Submission, the Contractor awaits and looks forward to receiving the Employer's fair determination of Contractor's entitlements as noted in the paragraphs above, in accordance with the applicable Clauses of the CA.
348. The Contractor reserves its rights to claim for extra costs and losses incurred by the Contractor beyond the cut-off date i.e., 31 January 2024.