

20. Other current liabilities

All amount in Indian Rupees in crores, except as stated otherwise		
	December 31, 2020	December 31, 2019
Billing in excess of contract revenue (refer note 37(b))	358.72	246.70
Statutory dues payable	14.00	37.58
Advance from customer	276.79	313.59
	649.51	597.87

21. Provisions

All amount in Indian Rupees in crores, except as stated otherwise		
	December 31, 2020	December 31, 2019
Provisions for employee benefits		
Gratuity (refer note 31)	13.16	3.76
Leave benefits	17.72	20.42
Other provisions		
Warranties	106.56	92.43
Loss orders	33.23	22.73
Provision for income tax (net)	17.57	-
	188.24	139.34

Nature of provisions:

- i **Warranties:** The Company provides warranties for its products, systems and services, undertaking to repair or replace the items that fail to perform satisfactorily during the warranty period. Provision represents the amount of the expected cost based on technical evaluation and past experience of meeting such obligations. It is expected that this expenditure will be incurred over the contractual warranty period.
- ii **Loss orders:** A provision for expected loss on construction contracts is recognised when it is probable that the contract costs will exceed total contract revenue. For all other contracts loss order provisions are made when the unavoidable costs of meeting the obligation under the contract exceed the currently estimated economic benefits.

Details of changes in provisions during the year (Figures in brackets are in respect of the previous period)

All amount in Indian Rupees in crores, except as stated otherwise						
Class of provisions	As at January 1, 2020	Transfer pursuant to scheme of arrangement	Additions	Amounts used	Unused Amounts reversed	As at December 31, 2020
Warranties	92.43	-	32.69	5.15	13.41	106.56
	-	(84.84)	(18.08)	(7.19)	(3.30)	(92.43)
Loss orders	22.73	-	28.77	16.96	1.31	33.23
	-	(30.09)	(12.57)	(19.91)	(0.02)	(22.73)

22. Revenue from operations (net)

All amount in Indian Rupees in crores, except as stated otherwise		
	For the year ended December 31, 2020	For the period from February 19, 2019 to December 31, 2019
Revenue from contracts with customers		
Sale of products	2,337.90	1,858.16
Revenue from execution of contracts for projects and services	938.84	1,284.37
Sale of services	71.00	47.29
	3,347.74	3,189.82
Other operating revenues		
Scrap sales	14.58	10.25
Commission income	12.14	1.20
Income from development services	29.38	26.93
Miscellaneous income	16.60	7.86
	72.70	46.24
Revenue from operations (net)	3,420.44	3,236.06

*Also refer note 37 and 39