

**MEGHALAYA ENERGY CORPORATION
LIMITED**



STATEMENT OF ACCOUNTS

2021-22

(in LAKHS)

MEGHALAYA ENERGY CORPORATION LIMITED

STANDALONE BALANCE SHEET AS AT 31st MARCH 2022

(Amount in lakhs)

Particulars		Note No.	As at 31st March 2022	As at 31st March 2021 (Restated)
(I)	ASSETS			
(1)	<u>Non-Current Assets</u>			
(a)	Property, Plant and Equipment	2	975.02	999.58
(b)	Capital Work-in-Progress	3	607.02	720.18
(c)	Financial Assets:			
(i)	Investments	4	2,27,231.54	2,10,826.00
(ii)	Loans	5	1,538.96	6,967.75
(iii)	Others	6	85,567.78	97,198.23
	Total Non-Current Assets		3,15,920.33	3,16,711.74
(2)	<u>Current Assets</u>			
(a)	Inventories	7	711.75	65.17
(b)	Financial Assets:			
(i)	Cash and cash equivalents	8	2,841.94	3,067.77
(ii)	Balances other than cash and cash equivalents	9	3,845.84	265.87
(iii)	Loans	10	0.70	40.35
(iv)	Others	11	45,380.43	42,031.76
(c)	Current Tax Assets	12	4.10	3.97
(d)	Other current assets	13	1,132.81	851.54
	Total Current Assets		53,917.56	46,326.41
	TOTAL ASSETS		3,69,837.88	3,63,038.15
(II)	EQUITY AND LIABILITIES			
(1)	<u>EQUITY</u>			
(a)	Equity Share Capital	14	2,08,030.18	2,08,030.18
(b)	Other Equity	15	(18,744.56)	(12,403.95)
	Total Equity		1,89,285.61	1,95,626.22
(2)	<u>LIABILITIES</u>			
	<u>Non-Current Liabilities</u>			
(a)	Financial Liabilities:			
(i)	Borrowings	16	38,930.00	40,736.34
(b)	Others	17	88,749.95	88,749.95
	Total Non-Current Liabilities		1,27,679.95	1,29,486.30
	<u>Current Liabilities</u>			
(a)	Financial Liabilities:			
(i)	Other financial liabilities	18	52,494.01	37,573.37
(b)	Provisions	19	244.52	244.52
(c)	Other current liabilities	20	133.78	107.74
	Total Current Liabilities		52,872.32	37,925.63
	Total Liabilities		1,80,552.27	1,67,411.93
	TOTAL EQUITY AND LIABILITIES		3,69,837.88	3,63,038.15

The accompanying notes 1 to 52 forms integral part of financial statements

As per our report of even date attached
For Parik & Co.

Chartered Accountants
(Firm Regn. No. 302147E)

CA Bipin Kumar
(Partner)
M. No. 059805



For and on behalf of the Board

Sanjay Goyal, IAS
Chairman-cum-Managing Director
DIN: 06738413

R. Chitturi, IAS
Director Finance &
Chief Financial Officer
DIN: 09712409

G.S. Mukherjee
Company Secretary
M.No. 20613

Place: Shillong
Date:

UDIN: 23059805 B6W EA 01026

MEGHALAYA ENERGY CORPORATION LIMITED

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2022

(Amount in lakhs)

	Particulars	Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021 (Restated)
I.	Incomes			
	Other Income	21	940.79	1,486.39
	Total Income		940.79	1,486.39
II.	Expenses			
(i)	Employee benefits expense	22	2,216.33	2,239.70
(ii)	Finance costs	23	5,082.79	4,134.13
(iii)	Depreciation and amortization expense	24	26.36	26.26
(iv)	Other expenses	25	143.49	938.19
III.	Profit/(loss) before exceptional items and tax		(6,528.17)	(5,851.89)
IV.	Exceptional Items		-	-
V.	Profit/(loss) before tax		(6,528.17)	(5,851.89)
VI.	Tax expense:			
(i)	Current tax		-	-
(ii)	Deferred tax		-	-
VII.	Profit (loss) for the year		(6,528.17)	(5,851.89)
VIII.	Other Comprehensive Income			
A.	(i) Items that will not be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B.	(i) Items that will be reclassified to profit or loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
IX.	Total comprehensive income for the period		(6,528.17)	(5,851.89)
X.	Earnings per equity share	38		
(i)	Basic		(0.31)	(0.28)
(ii)	Diluted		(0.31)	(0.28)

The accompanying notes 1 to 52 forms integral part of financial statements

As per our report of even date attached
For Parik & Co.
Chartered Accountants
(Firm Regn. No. 302147E)

For and on behalf of the Board

CA Bipin Kumar
(Partner)
M. No. 059805

28/03/2023



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Place: Shillong
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MEGHALAYA ENERGY CORPORATION LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2022

(Amount in lakhs)

Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021 (Restated)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit (loss) before Tax as per Statement of Profit and Loss	(6,528.17)	(5,851.89)
Adjustments for :		
Depreciation & Amortization	26.36	26.26
Provision	-	-
Interest Income	(806.52)	(1,439.29)
Finance Costs	5,082.79	4,134.13
Operating Profit before Working Capital Changes	(2,225.54)	(3,130.79)
Adjustments for increase/decrease in:		
Inventories	(646.58)	246.08
Balance Other than Cash and Cash Equivalents	(3,579.97)	(40.87)
Loans and Advances	39.65	(7.70)
Other Financial Assets	(3,506.64)	11,486.75
Current Tax Assets	(0.13)	-
Other current assets	(281.27)	(225.81)
Other financial liabilities	18,390.39	(22,830.90)
Other current liabilities	26.04	35.93
Net Cash from Operating Activities	8,215.95	(14,467.31)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of PPE	(1.80)	(21.29)
Investment in CWIP	113.16	1,095.24
Investments	(16,405.54)	(2,582.27)
Loans	5,428.79	2,064.72
Other financial assets	11,630.45	234.06
Interest Income	964.49	1,511.15
Net Cash from Investing Activities	1,729.54	2,301.60
C. CASH FLOW FROM FINANCING ACTIVITIES		
Equity Share Capital/Pending allotment	187.56	968.33
Non Current Borrowings	(5,428.79)	15,684.70
Non Current Financial Liabilities	-	-
Finance Cost	(4,930.09)	(4,134.13)
Net Cash from Financing Activities	(10,171.32)	12,518.90
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(225.83)	353.19
Opening balance of Cash and Cash Equivalents	3,067.77	2,714.58
Closing balance of Cash and Cash Equivalents:	2,841.94	3,067.77
Consisting of:		
Balances with Banks	2,831.86	3,060.19
Cash on hand	0.23	0.56
Cash Imprest with Staff	9.84	7.01
	2,841.94	3,067.77

The accompanying notes 1 to 52 forms integral part of financial statements

As per our report of even date attached
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Director Finance &
Chief Financial Officer
DIN: 09712409

Place: Shillong
Date:

UDFN: 23059805 BGWBA01026

G.S. Mukherjee
Company Secretary
M.No. 20613

MEGHALAYA ENERGY CORPORATION LIMITED
STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2022

(Amount in lakhs)

A. Equity share capital	Amounts
Balance as at 1st April 2021	2,08,030.18
Changes in Equity Share Capital during the Financial Year 2021-22	-
Balance as at 31st March 2022	2,08,030.18
Balance as at 1st April 2020	2,07,087.14
Changes in Equity Share Capital during the Financial Year 2020-21	943.04
Balance as at 31st March, 2021 (Restated)	2,08,030.18

B. Other Equity

(Amount in lakhs)

Particulars	Reserve and Surplus	Equity Share Capital	Total other Equity
	Retained Earnings	Pending Allotment	
Balance as at 1st April 2021	(25,597.94)	13,193.99	(12,403.95)
Prior period errors	-	-	-
Restated balance at the beginning of reporting period	(25,597.94)	13,193.99	(12,403.95)
Profit/(Loss) for the year	(6,528.17)	-	(6,528.17)
Other Comprehensive Income for the Year	-	-	-
Total Comprehensive Income for the Year	(6,528.17)	-	(6,528.17)
Creation through grants received and allotted	-	187.56	187.56
Transfer to Equity Share Capital	-	-	-
Balance as at 31st March 2022	(32,126.11)	13,381.55	(18,744.56)

B. Other Equity

(Amount in lakhs)

Particulars	Reserve and Surplus	Equity Share Capital	Total other Equity
	Retained Earnings	Pending Allotment	
Balance as at 1st April 2020	(20,005.41)	13,428.05	(6,577.36)
Prior period errors	259.35	-	259.35
Restated balance at the beginning of reporting period	(19,746.06)	13,428.05	(6,318.01)
Profit/(Loss) for the year	(5,851.89)	-	(5,851.89)
Other Comprehensive Income for the Year	-	-	-
Total Comprehensive Income for the Year	(5,851.89)	-	(5,851.89)
Creation through grants received and allotted	-	708.98	708.98
Transfer to Equity Share Capital	-	(943.04)	(943.04)
Balance as at 31st March 2021 (restated)	(25,597.94)	13,193.99	(12,403.95)

The accompanying notes 1 to 52 forms integral part of financial statements

As per our report of even date attached

For and on behalf of the Board

For Parik & Co.

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Place: Shillong

Date:

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Note: - 1 Company Information and Significant Accounting Policies

A. Corporate Information of reporting entity

The Meghalaya Energy Corporation Limited (MeECL) was incorporated under the erstwhile Companies Act, 1956 on 14.09.2009. The company was entitled to commence business according to the Certificate for Commencement of Business issued by the Registrar of Companies, Meghalaya w.e.f. 27.11.2009. The authorized share capital of the company is INR 30,00,00,00,000 (Rupees Three Thousand Crores) divided into 3,00,00,00,000 (Three Hundred Crores) Equity Shares of INR 10 (Rupees Ten) each. The Company is a Government Company within the meaning of sub-section 45 of Section 2 of The Companies Act, 2013 and the entire Paid-up Equity Share Capital is held by the Government of Meghalaya except shares allotted to the Signatories of the Memorandum of Association of the Company.

B. Basis of preparation and presentation

i. Statement of Compliance

These financial statements comply with all the material aspects of the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 2013, and the provisions of the Electricity Act, 2003 to the extent applicable.

ii. Basis of Measurement

These financial statements are prepared on the accounting principles of going concern on accrual basis of accounting, under historical cost convention except for certain financial instruments which are measured at fair value.

iii. Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest lakh (upto two decimals) except as stated otherwise.

iv. Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current/non-current classification.

a) An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in the normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realized within twelve months after the reporting period; or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.



v. Use of estimates and judgment

The presentation of Financial Statements requires certain estimates and assumptions. These estimates and assumptions affect the reported amount of assets and liabilities on the last date of the financial year and the reported amount of revenues and expenses during the reporting period. Estimates and judgments are evaluated on regular intervals. They are based on historical factors and include expectations of future events that may have a financial impact on the company and are believed to be reasonable under the present circumstances. Any differences between actual results and estimates are recognized in the period in which the actual results are known, ascertained or materialized.

C. Significant accounting policies

A summary of the significant accounting policies applied in the preparation of the financial statements are given below. These accounting policies have been applied consistently to all periods presented in the financial statements.

1. Property, plant and equipment

1.1 Initial recognition and measurement

The company has adopted the costs model of recognition under Ind AS 16 to measure the Property, Plant and Equipment. Consequently all the items of property, plant and equipment are carried at cost less the accumulated depreciation and accumulated impairment losses if any. Cost includes expenditure that is directly attributable to bringing the asset to the location and the condition necessary for it to be capable of operating in the manner intended by the management.

Property, Plant and Equipment acquired for replacement of the existing assets/ components are capitalized and the corresponding replaced assets/ component removed/ retired from active use are de-recognized.

Property, Plant and Equipment of the transferred undertaking of the erstwhile Meghalaya State Electricity Board (MeSEB) are stated as specified in notification No.POWER-79/2009/290 dated 31st March 2010 issued by the Government of Meghalaya notifying "The Meghalaya Power Sector Reforms Transfer Scheme 2010," as amended.

In case of Property, Plant and Equipment for new projects, extensions, renovation or modernization, the related expenses and interest costs up to the date of commissioning, attributable to the same, are capitalised.

On transition to Ind AS, the company had elected during the Financial Year 2016-17 to continue with the carrying value of its property, plant and equipment recognized as at 1st of April, 2015 measured as per the previous GAAP and used that carrying value as the deemed cost of the property, plant and equipment for furtherance of recognition and presentation thereon.

The present value of the expected cost for the decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

1.2 Subsequent costs

Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred.



1.3 De-recognition

Property, plant and equipment are derecognized when no future economic benefits are expected from their use or upon their disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment and are recognized in the statement of profit and loss.

1.4 Spare Parts

Spare parts procured along with the Plant & Machinery or which subsequently meets the recognition criteria of Property, Plant and Equipment are capitalised and added in the carrying amount of such item. The carrying amount of spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other machinery spares are treated as "stores & spares" forming part of the inventory.

Inventories earmarked for Capital Work-in-Progress acquired by the Central Store are initially recognized at cost, computed as Ex-works price plus freight, insurances and applicable taxes.

Issuance of inventories earmarked for Capital Work-in-Progress to underlying units or projects, is made at an Issue Rate which is the approved tender or quotation rate applicable as on the date of such issue. In addition to the Issue Rate, the Central Store charges the concerned underlying unit @ 7.5% towards storage and handling of inventory.

2. Investment properties:

Property that is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Company, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable, borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

An investment property is de-recognised upon disposal or when the investment property is permanently withdrawn from its current use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is de-recognised. Investment properties, other than free hold land, are depreciated using straight line method over their estimated useful lives.

3. Intangible assets and intangible assets under development:

An intangible asset is recognised if and only if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Company and the cost of the asset can be measured reliably.

Intangible assets that are acquired by the Company, which have finite useful lives, are recognised at cost. Subsequent measurement is done at cost less the accumulated amortisation and accumulated impairment losses. Cost includes any directly attributable incidental expenses necessary to make the assets ready for its intended use. Expenditure incurred which is eligible for capitalization under intangible assets are carried as intangible assets under development till they are ready for their intended use.



4. Capital work-in-progress:

Cost of materials consumed, erection charges and the incidental expenses incurred for a project or capital asset pending capitalization is shown as Capital Work-in-Progress (CWIP) till the capitalization of the concerned project or asset.

In case of Capital Work-in-Progress (CWIP) for works against deposits or works contracts where the final settlement of bills with contractors are yet to be effected, capitalization is done on provisional basis subject to necessary adjustments in the year of final settlement.

Claims for price variation or exchange rate variation in case of capital contracts are accounted for on acceptance thereof by the Company.

The costs incurred and revenues generated during the Trial Run Stages of Projects of Power Stations are capitalized. The cost of self-constructed assets includes the cost of materials & direct labour, any other costs directly attributable to bringing the assets to the location and the conditions necessary for it to be capable of operating in the manner intended by the management, and borrowing costs.

A portion of overhead expenses of Corporate Office and Site Office determined on rational basis is allocated to the project, pro-rata to their capital expenditure for the reporting period and the same are apportioned to respective Capital Work-in-Progress (CWIP) accounts on the basis of accretion thereto.

5. Depreciation/amortization:

The rates of depreciation or amortization and estimated useful life thereon as prescribed by the Central Electricity Regulatory Commission (CERC) for the purpose of tariff, are being followed by the company.

With effect from 1 April 2014, Schedule II of the Companies Act, 2013 has been notified and in accordance with part B of Schedule II, the rate and useful life given in the CERC regulation are applied for computing depreciation on assets. However, in case of assets where no useful life is prescribed in the CERC regulations, the useful life and residual value as given in part C of Schedule II of the Companies Act, 2013 is adopted.

In line with the above point, computer software and other intangible assets, if any, are categorised under Property, Plant and Equipment and depreciated thereby as per CERC norms.

Major overhaul and inspection costs which have been capitalised are depreciated over the period until the next scheduled outage or actual major inspection/overhaul, whichever is earlier.

Depreciation on the assets of the business is charged on straight line method following the rates and methodology notified by the CERC up to 90% of the original cost of assets after taking 10% as residual value as referred to below:

Asset Group	Rate
Buildings	3.34%
Hydraulic Works	5.28%
Others Civil Works	3.34%
Plant and Machinery	5.28%
Lines and Cable Network	5.28%
Vehicles	9.50%
Furniture and Fixtures	6.33%
Office Equipment	6.33%
Computer and Accessories	15.00%



6. Non-current Asset held for Sale:

The Company has classified a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. The Company has measured a non-current asset (or disposal group) classified as held for sale at the lower of its carrying amount and fair value less the cost to sell.

7. Inventories:

Inventories of Operational and Maintenance Stock acquired by the Central Store are initially recognized at cost, computed as Ex-works price plus freight, insurances and applicable taxes.

Issuance of Operational and Maintenance Stock to underlying units is made at an Issue Rate which is the approved tender or quotation rate applicable as on the date of such issue. In addition to the Issue Rate, the Central Store charges the concerned underlying unit @ 7.5% towards storage and handling of inventory.

8. Borrowing costs:

Borrowing costs that are directly attributable to the acquisition, construction/exploration/ development or erection of qualifying assets are capitalized as part of cost of such asset until such time the assets are substantially ready for their intended use.

Qualifying assets are assets which take a substantial period of time to get ready for their intended use or sale.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalized. When the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalization of the borrowing costs is computed based on the weighted average costs of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for their intended uses are complete. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalization.

Other borrowing costs are recognized as an expense in the year in which they are incurred.

9. Cash and cash equivalents:

Cash and cash equivalents in the balance sheet comprise cash-on-hand, Cash-at-bank and liquid term deposits (with an original maturity of three months or less from the date of acquisition), which are subject to an insignificant risk of change in value.

10. Government Grants:

- a) Government grants received are recognized when there is reasonable assurance that the Company will comply with the conditions associated with the grant. Government Grants are classified as capital assets and revenue based on the nature of the grant.
- b) Grants and Subsidies received for specific assets (property, plant and equipment) are disclosed as 'Grants and Subsidies' (Deferred Incomes) on the Liabilities side of the Balance Sheet as a separate line item. They



are amortized in proportion to depreciation on related assets (thereby, amortized based on the expected lives of the related assets), and presented within 'Other Income'

- c) The related assets herein primarily include Plant and Equipment, Hydraulic Works, Lines and Cable Networks. Since the rates of depreciation as prescribed by the Central Electricity Regulatory Commission (CERC) for the purpose of tariff are being followed by the Company, the same are being used for amortization of such related assets as well.
- d) The rate so arrived at is 5.28% as per the CERC guidelines for the related assets mentioned. As seen from the operations during previous years, the creation of assets against capital grants received during the period generally take more than a year for completion. The same are thereby booked under capital work-in-progress. Hence, grants and subsidies have been amortized at 5.28% of their opening balance for the reporting period.
- e) Grants and Subsidies on Revenue Accounts are disclosed separately as Income in the Statement of Profit & Loss.

11. Provisions, contingent liabilities and contingent asset:

A provision is recognized when the company has a present obligation (Legal or Constructive) as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.

Contingent liabilities are not recognized but disclosed in Notes when the company has possible obligation due to past events and existence of the obligation depends upon occurrence or non-occurrence of future events not wholly within the control of the company.

Contingent liabilities are assessed continuously to determine whether outflow of economic resources have become probable. If the outflow becomes probable then relative provision is recognized in the financial statements.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent assets are not recognised but disclosed only when an inflow of economic benefits is probable.

12. Foreign currency transactions:

- a) Items used in the financial statements of the company are measured using the currency of the primary economic environment in which the entity operates, i.e., the functional currency. The functional and presentation currency for the company is Indian Rupee (INR).
- b) Foreign currency transactions, if any, are translated into the functional currency using the exchange rates on the date of such transactions.
- c) The exchange difference arising out of transactions through foreign currencies is recognised in the Statement of Profit & Loss.
- d) Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange on the reporting date.



13. Leases:

- A Lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

As a lessee

- Finance leases are capitalised on the lease's inception date at the lower of fair value of the leased property or at the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.
- Operating lease payments are charged to the profit or loss on a straight-line basis over the lease term.

As a lessor

- Lease income from operating leases is recognized as income on a straight-line basis over the lease term of the relevant lease.

14. Revenue from Operations:

- a) Revenue is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the products or services and excludes amounts collected on behalf of third parties. The Company recognises revenue when (or as) the performance obligation is satisfied, which typically occurs when (or as) control over the products or services is transferred to a customer.
 - b) Contract modifications are accounted for when additions, deletions or changes are approved either to the contract scope or contract price. The accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Services added that are not distinct are accounted for on a cumulative catch up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.
 - c) The Company has been incorporated with the objectives of acting as a Holding company of the Distribution, Generation and Transmission utilities and for co-ordination and smooth functioning by providing ancillary services to the subsidiaries as defined in "The Meghalaya Power Sector Reforms Transfer Scheme 2010". With effect from 1st April, 2012, the activities of 'distribution of power', 'generation of power' and 'transmission of power' of the company have been transferred to the respective subsidiaries, namely., Meghalaya Power Generation Corporation Limited (MePGCL), the generation utility, Meghalaya Power Transmission Corporation Limited (MePTCL), the transmission utility and Meghalaya Power Distribution Corporation Limited (MePDCL), the distribution utility, respectively.
- d) Other Income:
- i. Income from sale of scrap, fees, penalties, training fees and miscellaneous receipts are accounted for on the basis of actual realisation.
 - ii. Interest incomes on term deposits and those from loans given to related parties when no significant uncertainty as to measurability or collectability exist, on a time proportion basis taking into account the amount outstanding and the applicable interest rate, using the effective interest rate method (EIR). Interest incomes other than that on term deposits and loan given to related parties are accounted for on actual realisation basis.
 - iii. Profit on sale of mutual funds are accounted as per Ind AS 109.



- iv Dividend income is recognised in profit or loss only when the right to receive is established. It is probable that the economic benefits associated with the dividend will flow to the Company and the amount of the dividend can be measured reliably
- v Other incomes (unless mentioned above) are recognised on accrual basis except when ultimate realisation of such incomes are uncertain or details are not readily available

15. Expenditure:

The Company has classified expenses recognised in profit or loss based on the nature of expense method. Expenses shown under employee benefit costs (including allocation from the Holding Company- Meghalaya Energy Corporation Limited), depreciation, finance costs and other expenses are recognized on accrual. The aforesaid expenses are disclosed as separate line items in the financial statements as well.

Item of income or expenditure are disclosed separately if it exceeds one percent of the revenue from operations or Rs. 10,00,000, whichever is higher.

16. Employee benefits:

Employee benefits include inter alia wages and salaries, General Provident Fund (GPF), gratuity, Contributory Pension Scheme (CPS), leave encashment and post-employment medical benefits. Moreover, in accordance with "The Meghalaya Government Power Sector Reforms Transfer Scheme 2010," the subsidiaries of the company have all their employees on deputation from the company.

The expenses relating to terminal benefits of employees comprising of provident fund, pension, Contributory Pension Scheme (CPS), gratuity, leave encashment etc. during the reporting period have been taken into consideration on the basis of allocation given by the company and the same has been paid or adjusted accordingly. Thereby, the said expenses are allocated equally to the subsidiaries by the company, after retaining 10% of the same for itself.

• Defined Contribution Plans

The company contributes towards Contributory Pension Scheme (CPS) of the relevant employees, in addition to the contribution made by those employees towards the same. Furthermore, the employees contribute towards General Provident Fund (GPF) as well.

- a) General Provident Fund (GPF) - The contribution to the same made at the level of the subsidiaries is transferred to the Company. Thereafter, the said transferred contributions are deposited with the General Provident Fund (GPF) Trust Account of the Company.
- b) Contributory Pension Scheme (CPS) - The contribution to the same made at the level of the subsidiaries is transferred to the Company. Thereafter, the said transferred contributions are deposited with the Contributory Pension Scheme (CPS) Cell of the Company. The company has over the years invested the same in financial instruments. In the current reporting period however, it is undergoing the process of transferring the balances of the subscribers to the scheme to Pension Fund Regulatory and Development Authority (PFRDA). Settlements also are dealt with accordingly.

• Defined Benefit Plans

For defined benefit plans, the computation of the actual amount of pension and gratuity payment is based on the provisions of 'Meghalaya Civil Services Pension Rules' (as amended from time to time by the State Government). Besides, post-employment medical benefits are also settled by the company.

Pension: The liability of pension is accounted on the basis of demand raised by the Meghalaya Energy Corporation Limited Pension Cell (in accordance with the above computation method), by the company and its subsidiaries. Thereafter, the demand so raised is settled. The company has over the years separately invested in financial instruments for the said purpose as well.



Gratuity: The liability of gratuity is accounted on the basis of demand raised by Meghalaya Energy Corporation Limited Gratuity Cell (in accordance with the above computation method), by the company and its subsidiaries. Thereafter, the demand so raised is settled.

- **Other Long-Term Employee Benefits**

Leave encashment at the end of the service period in which the employee renders the related service is computed based on 'Leave Rules' adopted by Meghalaya Energy Corporation Limited (MeECL). The encashment of leave is given to the employees of the company on retirement. The company accounts for leave encashment liability on the basis of demand raised against each such employee based on the said computation method. Thereafter, the demand so raised is settled.

- **Short-Term Employee Benefits**

Short term employee benefits obligations are measured on an undiscounted basis and are expenses as the related services are provided. A liability is recognized for the amount expected to be paid under short-term employee benefits if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

17. Income tax:

Income tax expense for the year represents the sum of the current tax and deferred tax. Current tax expenses is recognised in profit & loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised as such.

Current tax is the expected tax payable / receivable on the taxable income / loss for the year calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding amounts used for taxation purpose.

Deferred tax liability is generally recognized for all taxable temporary differences.

Deferred tax asset is generally recognized only to the extent that it is probable that future taxable profits will be available against which the assets can be utilized. The carrying amount of deferred tax asset is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

18. Operating segments:

In accordance with Ind AS 108, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's 'Chief Operating Decision Maker' or 'CODM' within the meaning of Ind AS 108. The indicators used for internal reporting purposes may evolve in connection with performance assessment measures put in place.

The operating segments are the segments for which separate financial information is available and for which operating profit or loss amounts are evaluated regularly by the executive management in deciding how to allocate resources and in assessing performance.



19. Prior period errors:

Material prior period(s) errors are corrected retrospectively by restating the comparative amounts for the prior periods to the extent practicable along with change in basic and diluted earnings per share. However, if the error relates to a period prior to the comparative period, opening balances of the assets, liabilities and equity of the comparative period presented are restated.

20. Earnings per share:

Basic earnings per equity share are computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.

Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all diluted potential equity shares.

21. Cash flow statement:

In the Cash Flow Statement, cash flows are reported using the indirect method, whereby profit or loss before extraordinary items and tax is adjusted for the effects of necessary adjustments. The net inflows and/or outflows from operating, investing and financing activities of the Company are segregated based on available information.

22. Financial instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

22.1 Financial assets

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument and are initially recognised at fair value and directly attributable transaction costs towards acquisition or issue of the financial asset are added to or deducted from the fair value on initial recognition except for financial assets which are recognised at fair value through profit and loss.

Financial assets are classified as those measured at:

- Amortised cost, where the financial assets are held solely for collection of cash flows arising from payments of principal and/or interest
- Fair value through other comprehensive income (FVTOCI), where the financial assets are held not only for collection of cash flows arising from payments of principal and/or interest but also from the sale of such assets. Such assets are subsequently measured at FVOCI.
- Fair value through profit or loss (FVTPL), where the financial assets are not classified either at amortised cost or FVTOCI.

Financial assets include trade receivables, advances, security deposits, cash and cash equivalents etc and are classified for measurement at amortised cost.

Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired.



De-recognition of Financial Assets:

Financial assets are de-recognized when the contractual right to receive cash flows from the financial assets expires, or corporation transfers the contractual rights of such financial assets to receive the cash flows from the asset.

22.2 Financial Liabilities

Initial recognition and measurement

Financial liabilities include long and short-term loans and borrowings, bank overdrafts, other payables, eligible current and non-current liabilities.

All financial liabilities are recognised initially at fair value and, in the case of borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at amortised cost

After initial measurement, such financial liabilities are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance costs in the profit or loss. This category generally applies to borrowings, trade payables and other contractual liabilities.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/losses attributable to changes in own credit risk are recognised in OCI. These gains/losses are not subsequently transferred to profit and loss. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit and loss.

De-recognition of financial liability:

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 2: PROPERTY, PLANT AND EQUIPMENT

S. No.	Asset Group	GROSS CARRYING AMOUNT			ACCUMULATED DEPRECIATION			NET CARRYING AMOUNT		
		As at 1st April 2021	Additions	Disposals/ deductions	As at 31st March 2022	As at 1st April 2021	Additions	Disposals/ deductions	As at 31st March 2022	As at 31st March 2021 (Restated)
1	Land	536.27	-	-	536.27	-	-	-	536.27	536.27
2	Buildings	235.85	-	-	235.85	116.32	4.37	-	120.70	119.53
3	Plant and Equipment	66.57	-	-	66.57	10.13	1.11	-	10.24	56.33
4	Furniture and Fixtures	58.47	-	-	58.47	29.94	1.59	-	31.53	26.95
5	Vehicles	215.79	0.95	-	216.75	86.55	6.59	-	95.15	27.53
6	Office equipments	157.31	1.43	-	158.15	57.60	12.25	0.00	68.85	130.24
7	Others	-	-	0.58	-	-	-	-	88.31	99.70
7 (a)	Hydraulic Works	0.96	-	-	0.96	0.60	0.06	-	0.66	0.37
7 (b)	Other Civil Works	31.91	-	-	31.91	5.82	0.36	-	6.18	26.09
7 (c)	Lines and Cable Network	4.14	-	-	4.14	1.74	0.03	-	1.77	2.40
	Total	1,307.29	2.38	0.58	1,309.09	308.71	26.36	0.00	333.07	999.58

S. No.	Asset Group	GROSS CARRYING AMOUNT			ACCUMULATED DEPRECIATION			NET CARRYING AMOUNT		
		As at 1st April 2020	Additions	Disposals/ deductions	As at 31st March 2021	As at 1st April 2020	Additions	Disposals/ deductions	As at 31st March 2021	As at 31st March 2020
1	Land	536.27	-	-	536.27	-	-	-	536.27	536.27
2	Buildings	235.85	-	-	235.85	111.74	4.58	-	116.32	124.11
3	Plant and Equipment	66.51	0.06	-	66.57	8.00	1.13	-	10.13	58.51
4	Furniture and Fixtures	58.47	-	-	58.47	25.78	4.16	-	29.94	32.69
5	Vehicles	205.45	10.34	-	215.79	79.07	7.48	-	86.55	126.37
6	Office equipments	146.67	10.64	-	157.31	49.22	8.38	-	57.60	99.70
7	Others	-	-	-	-	-	-	-	-	-
7 (a)	Hydraulic Works	0.96	-	-	0.96	0.50	0.10	-	0.60	0.47
7 (b)	Other Civil Works	31.91	-	-	31.91	5.42	0.40	-	5.82	26.49
7 (c)	Lines and Cable Network	3.90	0.24	-	4.14	1.71	0.03	-	1.74	2.19
	Total	1,286.00	21.29	-	1,307.29	281.45	26.26	-	308.71	1,004.54

Note 2.1- Land includes 'Land and Land rights', if any.

Note 2.2- The Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as of 1st April 2015 (transition date), measured as per the previous GAAP and use that carrying value as its deemed cost as on the transition date as per the option available under Ind AS 101-'First time adoption of Indian Accounting Standards' and not applying the provisions of Ind AS 16-'Property, plant and equipment' retrospectively.

Note 2.3- For details of 'Assets under lease', kindly refer Note 46.

Note 2.4- The Company is in the process of identifying the title deeds of all of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements that are held other than in the name of the Company.



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 2- PROPERTY, PLANT AND EQUIPMENT (WITHOUT IND AS ADJUSTMENT)

(a) S. No.	Asset Group	GROSS CARRYING AMOUNT			ACCUMULATED DEPRECIATION			NET CARRYING AMOUNT		
		As at 1st April 2021	Additions	Disposals/ deductions	As at 31st March 2022	As at 1st April 2021	Additions	Disposals/ deductions	As at 31st March 2022	As at 31st March 2021
1	Land	536.27	-	-	536.27	-	-	-	536.27	536.27
2	Buildings	846.33	-	-	846.33	726.80	4.37	731.17	115.16	119.53
3	Plant and Equipment	466.25	-	-	466.25	409.81	1.11	409.92	56.33	57.44
4	Furniture and Fixtures	215.98	-	-	215.98	187.45	1.59	189.04	26.95	27.53
5	Vehicles	834.68	0.95	-	835.63	705.44	6.59	712.03	123.60	130.24
6	Office equipments	346.15	1.43	0.58	347.00	246.44	12.25	258.69	88.31	99.70
7	Others	-	-	-	-	-	-	-	-	-
7(a)	Hydraulic Works	1.88	-	-	1.88	1.52	0.06	1.58	0.30	0.37
7(b)	Other Civil Works	240.69	-	-	240.69	214.60	0.36	214.96	25.73	26.09
7(c)	Lines and Cable Network	19.21	-	-	19.21	16.81	0.03	16.84	2.37	2.40
	Total	3,507.44	2.38	0.58	3,509.24	2,508.86	26.36	2,534.22	975.02	999.58

(b) S. No.	Asset Group	GROSS CARRYING AMOUNT			ACCUMULATED DEPRECIATION			NET CARRYING AMOUNT		
		As at 1st April 2020	Additions	Disposals/ deductions	As at 31st March 2021	As at 1st April 2020	Additions	Disposals/ deductions	As at 31st March 2021	As at 31st March 2020
1	Land	536.27	-	-	536.27	-	-	-	536.27	536.27
2	Buildings	846.33	-	-	846.33	722.22	4.58	726.80	119.53	124.11
3	Plant and Equipment	466.19	0.06	-	466.25	407.68	1.13	409.81	57.44	58.51
4	Furniture and Fixtures	215.98	-	-	215.98	183.29	4.16	187.45	27.53	32.69
5	Vehicles	824.33	10.34	-	834.68	697.96	7.48	705.44	130.24	126.37
6	Office equipments	335.51	10.64	-	346.15	238.06	8.38	246.44	99.70	97.44
7	Others	-	-	-	-	-	-	-	-	-
7(a)	Hydraulic Works	1.88	-	-	1.88	1.42	0.10	1.52	0.37	0.47
7(b)	Other Civil Works	240.69	-	-	240.69	214.20	0.40	214.60	26.09	26.49
7(c)	Lines and Cable Network	18.96	0.24	-	19.21	16.78	0.03	16.81	2.40	2.19
	Total	3,486.15	21.29	-	3,507.44	2,481.61	26.26	2,508.86	999.58	1,004.54

Note 2.1- Land includes 'Land and Land rights', if any.

Note 2.2- The Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as of 1st April 2015 (transition date), measured as per the previous GAAP and use that carrying value as its deemed cost as on the transition date as per the option available under Ind AS 101-First time adoption of Indian Accounting Standards' and not applying the provisions of Ind AS 16-'Property, plant and equipment' retrospectively.

Note 2.3- For details of 'Assets under lease', kindly refer Note 46.

Note 2.4- The Company is in the process of identifying the title deeds of all of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements that are held other than in the name of the Company.



MEGHALAYA ENERGY CORPORATION LIMITED

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 3: CAPITAL WORK-IN-PROGRESS

(Amount in lakhs)

(a) S.No.	Particulars	As at 1st April 2021	Additions during the year	Deductions/ Adjustments during the year	As at 31st March 2022
1	Capital Stock	720.18	329.12	442.28	607.02
	Total	720.18	329.12	442.28	607.02

(Amount in lakhs)

(b) S.No.	Particulars	As at 1st April 2020	Additions during the year	Deductions/ Adjustments during the year	As at 31st March 2021 (Restated)
1	Capital Stock	1,815.42	557.38	1,652.61	720.18
	Total	1,815.42	557.38	1,652.61	720.18

Note 3.1 The amount of Rs. 442.28 lakhs (previous year Rs. 1,652.61 lakhs) regarding deduction during the year reflects the stock issued by the holding company to field divisions and all the additions in the PPE are the direct purchases.

The management is under process of reconciling the ageing and project wise status of CWIP as on March 31, 2022.



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 4 - NON-CURRENT FINANCIAL ASSETS: INVESTMENTS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Investments in Equity Instruments-Unquoted:		
<i>Equity Instruments with Subsidiary Companies (Fully Paid-Up valued at cost)-</i>		
918,772,039 (Previous year 803,951,939) Equity Shares of Rs. 10 each in Meghalaya Power Generation Corporation Limited (MePGCL)	91,877.20	80,395.19
425,591,563 (Previous year 425,591,563) Equity Shares of Rs. 10 each in Meghalaya Power Transmission Corporation Limited (MePTCL)	42,559.16	42,559.16
850,217,969 (Previous year 846,857,969) Equity Shares of Rs. 10 each in Meghalaya Power Distribution Corporation Limited (MePDCL)	85,021.80	84,685.80
Investments in Mutual Funds:		
Investments made out of Staff Pension Fund - Quoted	-	15.81
Investments made out of Contributory Pension Scheme, (measured at Fair Value through Profit and Loss, FVTPL)-Quoted	0.02	41.47
Others		
Investment for Bond Redemption Reserve etc.	7,773.36	3,128.57
Total	2,27,231.54	2,10,826.00

Note 4.1- As per Notification No. POWER-101//2014/190 dated the 24th of March, 2015, grants-in-aid released by the State Government under Special Plan Assistance (SPA), Special Central Assistance (SCA), North Eastern Council (NEC) and Non-Lapsable Central Pool of Resources (NLCPR) Schemes shall be converted into equity. In accordance with the same, these are initially transferred to Equity Share Capital Pending Allotment. In tune with the purpose of the grants-in-aid, they are respectively booked against the concerned subsidiaries as 'Investments in Equity Instruments with Subsidiary Companies Pending Allotment'.

Note 4.2- The Company has created Investment for Bond Redemption Reserves in various Term Deposits with the Yes Bank Ltd, Central Bank and North East Small Finance Bank.

Note 5 - NON-CURRENT FINANCIAL ASSETS: LOANS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Loans to Related Parties (Subsidiary Companies)		
<u>Unsecured, Considered Good-</u>		
Meghalaya Power Generation Corporation Limited (MePGCL)	386.88	1,751.60
Meghalaya Power Transmission Corporation Limited (MePTCL)	369.57	1,673.26
Meghalaya Power Distribution Corporation Limited (MePDCL)	782.52	3,542.89
Total	1,538.96	6,967.75



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 6 - NON-CURRENT FINANCIAL ASSETS: OTHERS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
<i>Equity Instruments with Subsidiary Companies (Pending Allotment)-</i>		
in Meghalaya Power Generation Corporation Limited (MePGCL)	658.98	12,040.99
in Meghalaya Power Transmission Corporation Limited (MePTCL)	0.00	0.00
in Meghalaya Power Distribution Corporation Limited (MePDCL)	904.56	1,153.00
<i>Others-</i>		
Receivables from State Government against Terminal Benefits of Staff	84,004.24	84,004.24
Total	85,567.78	97,198.23

Note 6.1- 'Receivables from State Government against Terminal Benefits of Staff' to the tune of R.s 84,004.24 lakhs has been taken in accordance with Transfer Notification No. POWER-79/2009/514, dated the 23.12.2013 approved by the Government of Meghalaya.

Note 7- CURRENT ASSETS: INVENTORIES

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Operational and Maintenance Stock	711.75	65.17
Total	711.75	65.17

Note 8- CURRENT FINANCIAL ASSETS: CASH AND CASH EQUIVALENTS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Balances with Banks	2,831.86	3,060.19
Cash on hand	0.23	0.56
Cash Imprest with Staff	9.84	7.01
Total	2,841.94	3,067.77

Note 9- CURRENT FINANCIAL ASSETS: BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Other Bank Balances (<i>Term Deposits - original maturity more than 3 month but less than 12 month</i>)	3,845.84	265.87
Total	3,845.84	265.87

Note 10- CURRENT FINANCIAL ASSETS: LOANS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
<u>Unsecured, Considered Good-</u> Loan to Employees	0.70	40.35
Total	0.70	40.35



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 11- CURRENT FINANCIAL ASSETS: OTHERS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Unsecured, Considered Good-		
Interest Accrued	10.82	33.76
Interest Receivable from Related Parties (Subsidiary Companies)		
Meghalaya Power Generation Corporation Limited (MePGCL)	14.66	54.37
Meghalaya Power Transmission Corporation Limited (MePTCL)	14.01	51.94
Meghalaya Power Distribution Corporation Limited (MePDCL)	29.65	109.98
Other Receivables from State Government	82.09	82.09
Receivables from Saubhagya	-	71.04
Other Receivables		198.29
Other Receivables from Related Parties (Subsidiary Companies):		
Receivables against Remittances of Fuel, Materials, Personnel and Others	28,181.27	24,885.28
Receivables against Operations, Capital and Others:		
i.) Meghalaya Power Generation Corporation Limited (MePGCL)	-	-
ii.) Meghalaya Power Transmission Corporation Limited (MePTCL)	17,047.92	16,545.00
Total	45,380.43	42,031.76

Note 11.1- Related Party Receivables as stated in Note 11 and Related Party Payables as stated in Note 18 (Intra-group and intra-unit transactions) primarily comprise of the followings: -

Remittances of Cash and Cash Equivalents:

- i.) 'Transfers in Transit' inclusive of allotment of fund from Head Quarters and/or the Company to underlying Divisions.
- ii.) 'Remittances in Transit' inclusive of transfers of revenue and other collections from underlying Divisions to relevant Head Quarters and/or the Company.

Remittances of Fuel, Materials, Personnel and Others:

- i.) Transfer of fuel related expense of one underlying division on behalf of another such division, which may cut across underlying divisions of different companies within the group as well.
- ii.) Transfer of materials between underlying divisions of all the companies within the group and the Central Stores administered by the Company.
- iii.) Transfer of Capital Asset related expenditures or capital incomes of one underlying division on behalf of another such division, which may cut across underlying divisions of different companies within the group as well.
- iv.) Transfer of stock of stationery between underlying divisions of all the companies within the group and the Central Stores administered by the Company.
- v.) Record of any other inter-division transactions , including personnel related balances.



MEGHALAYA ENERGY CORPORATION LIMITED

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Operations, Capital and Others:

- i) Intra-group receipts and expenses related to segregation of Principal Accounts of cash and banking transactions.
- ii) Recognition of Equity of the Company in subsidiary companies, and investment of the company in Equity of the subsidiary companies.
- iii) Transfer of Intra-group Loans.
- iv) Transfer of Investments in term deposits and interest thereof from the Company to relevant subsidiary companies.
- v) Apportionment of the Company's expenses to the related subsidiaries.

Any differences between Receivables and Payables against 'Remittances of Cash and Cash Equivalents' amidst the Company and its Related Parties mainly constitute of figures which are still under reconciliation. Thereby, the same have been grouped under 'Other Current Assets' or 'Other Current Liabilities', as the case may be, and not under 'Cash and Cash Equivalents'.

Note 12- CURRENT TAX ASSETS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Direct Tax Asset	4.10	3.97
Total	4.10	3.97

Note 13- OTHER CURRENT ASSETS

(Amount in lakhs)

Particulars	As at 31st March, 2022	As at 31st March, 2021 (Restated)
Unsecured, Considered Good-		
Operational and Maintenance Advances	12.67	9.19
Balances with Govt. Authorities	1,069.21	800.24
Staff Related Advance	50.35	42.11
Prepaid Expenses	0.58	-
Total	1,132.81	851.54



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 14- EQUITY SHARE CAPITAL

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March, 2021 (Restated)
(a) Authorised: 3,00,00,00,000 (Previous year 3,00,00,00,000) Equity Shares of Rs. 10 each	3,00,000.00	3,00,000.00
(b) Issued, subscribed and fully paid up: 2,080,301,763 (Previous year 2,080,301,763) Equity Shares of Rs. 10 each	2,08,030.18	2,08,030.18
Total	2,08,030.18	2,08,030.18

Note 14.1- The Company has only one class of equity shares (without differential rights), having par value of Rs.10 per share. Each shareholder is eligible to one vote per share held.

Note 14.2- Reconciliation of the number of Equity shares outstanding: -

(Amount in lakhs)

Particulars	As at 31st March 2022		As at 31st March 2021 (Restated)	
	No. of shares	Amount	No. of shares	Amount
Equity Shares at the beginning of the year	20,803.02	2,08,030.18	20,708.71	2,07,087.14
Add:- Shares issued during the year	-	-	94.30	943.04
	20,803.02	2,08,030.18	20,803.02	2,08,030.18

Note 14.3- Details of shares held by the Holding Company:-

100% Shares are held by the Holding Company, Meghalaya Energy Corporation Limited (MeECL) and its nominees.

Note 14.4- Details of Equity Shares held by each shareholder holding more than 5% Equity Shares

(Amount in lakhs)

Particulars	As at 31st March 2022		As at 31st March 2021 (Restated)	
	No. of shares	% held	No. of shares	% held
Governor, Government of Meghalaya and its nominees	20,803.02	100%	20,803.02	100%

Details of shares held by promoters -
As at March 31, 2022

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares
Equity shares of Rs. 10 each fully paid up				
Governor, Government of Meghalaya and its nominees	20,803.02	-	20,803.02	100%
Total	20,803.02	-	20,803.02	

As at March 31, 2021 (Restated)

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares
Equity shares of Rs. 10 each fully paid up				
Governor, Government of Meghalaya and its nominees	20,708.71	94.30	20,803.02	100%
Total	20,708.71	94.30	20,803.02	



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 15- OTHER EQUITY

(Amount in lakhs)

S.No.	Particulars	As at 1st April 2021 (Restated)	Prior Period Adjustments	Additions during the year	Deductions during the year	As at 31st March 2022
1	Retained Earnings	(25,597.94)		-	6,528.17	(32,126.11)
2	Equity Share Capital Pending Allotment	13,193.99	-	187.56	-	13,381.55
	Total	(12,403.95)	-	187.56	6,528.17	(18,744.56)

(Amount in lakhs)

S.No.	Particulars	As at 1st April 2020	Prior Period Adjustments	Additions during the year	Deductions during the year	As at 31st March 2021 (Restated)
1	Retained Earnings	(20,005.41)	259.35	-	5,851.89	(25,597.94)
2	Equity Share Capital Pending Allotment	13,428.05	-	708.98	943.04	13,193.99
	Total	(6,578.36)	259.35	708.98	6,794.93	(12,403.95)

Note 15.1-Equity capital pending allotment represents the amount of shares to be allotted to the Hon'ble Governor of Meghalaya and is amount of funds/grants received and allotted from or by the State Government.

Note 15.2- During the year, an internal audit was conducted in relation to the accounting treatment of the Government of Meghalaya Equity Participation 5% holding of Rs. 20.57 crores in North East Transmission Company Limited (NETC) based on which the accounting treatment of funds received by MeECL on behalf of the Government of Meghalaya as equity, capital grant, capital work in progress, etc., is not proper and may require rectification. The matter is being taken up for further examination, consultation in line with the Company Law, and place for approval before the competent authority. The necessary accounting treatment/adjustment entries will be made post-examination and approval by the Competent Authority.

Note 15.3 Grants Towards Cost Of Capital Assets (State Government) converted to Equity Share Capital Pending Allotment during the Financial Year 2021-22:

(Amount in lakhs)

Date of Receipt	Purpose	Released Under	Amount
March 19, 2022	Final installment of grant released by NEC for improvement of power supply in Dadenggre Area	NEC	87.56
March 25, 2022	Installment of grant released by NEC for the Survey & Investigation and preparation of DPR for the SSELIM HEP (2X40 MW), West Jaintia Hills District during 2021-22	NEC	100.00
	Total		187.56

Note 15.4 Grants Towards Cost Of Capital Assets (State Government) converted to Equity Share Capital Pending Allotment during the Financial Year 2020-21:

(Amount in lakhs)

Date of Receipt	Purpose	Released Under	Amount
August 20, 2020	Survey & Investigation and Preparation of DPR for SELIM HEP (2X40 MW), West Jaintia Hills	NEC	50.00
September 22, 2020	Improvement of Power Supply to Dadenggre Area by Const. of New 33KV S/C Line From Rongkhon to Dadenggre and Strengthening of the 11KV and LT Network under West Garo Hill(D) D	NEC	150.00
December 16, 2020	Survey & Investigation & Preparation of DPR for Umngot HEP (210MW) ST-I, E.K.H & J.H Districts.	NEC	213.80
January 21, 2021	Survey & Investigation of Nongkohlait HEP (120 MW), West Khasi Hills	NEC	36.77
February 16, 2021	Survey & Investigation, Preparation of DPR of the Mawblei Hep (2X37.5MW), West Khasi Hills District	NEC	86.20
March 31, 2021	Survey & Investigation, Preparation of DPR for Mynthdu Leshka Stage -II HEP (3X70MW) East & West Jaintia Hills District	NEC	172.21
	Total		708.98



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 16 - NON-CURRENT FINANCIAL LIABILITIES: BORROWINGS

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March, 2021 (Restated)
Secured: (at amortised cost)		
(i) Term Loans from Financial Institutions:		
11.15% (11.00% to 11.75%) Special Term Loan from Rural Electrification Corporation (REC) Limited- The loan has been availed as a Special Term Loan for meeting cash-gap. The loan is for a period of 5 years repayable in 60 equal monthly installments, without any moratorium period. Corporate Guarantee has been given on behalf of the Company by Meghalaya Power Transmission Corporation Limited (MePTCL) for the purpose of this loan.	1,538.96	6,967.75
(ii) Bonds:		
(a) 11.64% MeECL Bond Issue 1st Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2029)	4,030.00	4,030.00
(b) 11.45% MeECL Bond Issue 2nd Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2029)	5,000.00	5,000.00
(c) 11.45% MeECL Bond Issue 3rd Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2029)	10,000.00	10,000.00
(d) 11.01% MeECL Bond Issue 4th Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2030)	5,000.00	5,000.00
(e) 11.01% MeECL Bond Issue 5th Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2031)	5,000.00	5,000.00
(f) 11.01% MeECL Bond Issue 6th Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2031)	5,000.00	5,000.00
(g) 10.96% MeECL Bond Issue 7th Series (For restructuring high interest loans ; Guranteed by the State Governement, quarterly interest payment for 10 years with bullet repayment in 2031)	4,900.00	4,900.00
Sub-Total	40,468.96	45,897.75
Less: Current Maturities of Long Term Debts	1,538.96	5,161.41
Total	38,930.00	40,736.34

Note 16.1-The details of 'Current Maturities of Long Term Debts' are stated as under: -

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March, 2021 (Restated)
Secured:		
Term Loans from Financial Institutions:		
11.15% (11.00% to 11.75%) Special Term Loan from Rural Electrification Corporation (REC) Limited	1,538.96	5,161.41
Total	1,538.96	5,161.41

Note 16.2 - Consequent to the Notification of RBI Dated 27th Mar, 2020, w.e.f. 1st Mar, 2020 upto 31st Aug, 2020, and as per the moratorium agreement signed with the PFC Ltd. & REC Ltd., the dues of principal, interest, penal interest and overdue interest have been added back to the principal amount of the loan and the repayment of which has been deferred to the end tenure of the loan. Further, it may also be mentioned that the loan balance as per the Statement of Accounts also matches with Loan Confirmation sent by the Financial Institutions.

Note 16.3-Amount and Period of Default in Repayment:

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March, 2021 (Restated)
Term Loan from REC:		
Period of defaults	Jan'22 to March'22	Jan'21 to March'21
Amount of defaults:		
Principal	1,538.96	1,290.35
Interest	58.16	216.13



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 17 - NON CURRENT FINANCIAL LIABILITIES: OTHERS

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March 2021 (Restated)
Terminal Benefits Payable	88,749.95	88,749.95
Total	88,749.95	88,749.95

Note 18 - CURRENT FINANCIAL LIABILITIES: OTHERS

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March 2021 (Restated)
Liabilities for Capital Supplies	4,084.87	1,957.17
Current maturities of long-term debts	1,538.96	5,161.41
Interest accrued and due	315.46	468.15
Interest payable to the Government	-	-
Staff Related Liabilities	16,397.38	13,432.56
Security deposits and Retention Moneys Payable	10,421.65	10,419.92
Liabilities for Expenses	1,067.08	715.58
Related Party Payables (Subsidiary Companies):		
Payables against Remittances of Cash and Cash Equivalents	3,939.96	3,773.58
Payables against Remittances of Fuel, Materials, Personnel and Others	-	-
Payables against Operations, Capital and Others:		
i.) Meghalaya Power Generation Corporation Limited (MePGCL)	11,638.80	1,684.04
ii.) Meghalaya Power Transmission Corporation Limited (MePTCL)	-	-
ii.) Meghalaya Power Distribution Corporation Limited (MePDCL)	3,088.64	(43.80)
iii.) Others	0.20	4.75
Total	52,494.01	37,573.37

Note 18.1- The corresponding liabilities over such periods against such payments had been booked both in the company's books of accounts and those of its subsidiaries respectively in tandem with the employment status of the subscribers. As a result, since the liabilities were booked in the respective companies even though the payments to PFRDA were cleared from a common pool in the Holding Company's books of accounts, a debit balance regarding the same was reflected thereon as on 31st March, 2017. Reconciliation of the same is under continual process. During the Financial Year 2021-22, the cumulative payments made to PFRDA have been worked out for the company separately, and thereafter recorded in the books of the Company. Consequently, the book balance as on 31st of March, 2022, for the Company's net liabilities regarding CPS stands at Rs. 29.44 lakhs

Note 18.2- All the liabilities towards General Provident Fund (GPF) have been transferred to the Company (Meghalaya Energy Corporation Limited, MeECL) from the Related Parties (i.e., Subsidiary Companies), as the Company holds all rights and liabilities towards settlements of dues to staffs, against GPF. The closing balance so derived, is under reconciliation.

Note 18.3- 'Liabilities for Expenses' is inclusive of a balance of Rs. 30.22 lakhs which pertains to unidentified credits in the Bank Account(s) pending head-wise identification. The same has been placed under reconciliation.



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 19- CURRENT LIABILITIES: PROVISIONS

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March 2021 (Restated)
Provision for employee benefits	244.52	244.52
Total	244.52	244.52

Note 19.1- For details of movement in provisions, kindly refer Note 43(VI).

Note 20- OTHER CURRENT LIABILITIES

(Amount in lakhs)

Particulars	As at 31st March 2022	As at 31st March 2021 (Restated)
Statutory dues payable	133.78	107.46
Payable to State Government - CM Relief Fund	-	0.27
Total	133.78	107.74



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 21- OTHER INCOME

(Amount in lakhs)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021 (Restated)
Interest Income		
From Banks	319.63	137.48
From Others	2.54	210.01
From Related Parties (Subsidiary Companies):- Meghalaya Power Generation Corporation Limited (MePGCL)	121.76	274.47
Meghalaya Power Transmission Corporation Limited (MePTCL)	116.31	262.19
Meghalaya Power Distribution Corporation Limited (MePDCL)	246.28	555.15
Other non-operating income		
Profit on Sale of Property, Plant and Equipment	-	-
Increase in Fair Value	-	4.94
Rental and Hiring Income	26.14	12.81
Training Fees	2.22	3.14
Fees and Penalties	1.82	2.29
Sale of Scrap	-	0.46
Miscellaneous receipts	104.10	23.46
Total	940.79	1,486.39

Note 22- EMPLOYEE BENEFITS EXPENSE

(Amount in lakhs)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021 (Restated)
Salaries and wages	4,295.71	4,386.77
Contribution to provident and other funds	17,762.17	17,754.43
Interest on CPS Staff	0.25	8.56
Staff welfare expenses	5.87	6.15
Total (A)	22,064.00	22,155.91
Less: Apportioned to subsidiaries		
(i) MePDCL		
(a) Pay & Allowances Expenses	1,285.48	1,310.56
(b) Staff Welfare Expenses	1.76	1.85
(c) Corporation Contribution To CPS Fund	4.55	7.88
(d) Ex-Gratia expenses	-	0.12
(e) Pension & other Pension related expenses	5,324.10	5,318.33
(ii) MePGCL		
(a) Pay & Allowances Expenses	1,285.48	1,310.56
(b) Staff Welfare Expenses	1.76	1.85
(c) Corporation Contribution To CPS Fund	4.55	7.88
(d) Ex-Gratia expenses	-	0.12
(e) Pension & other Pension related expenses	5,324.10	5,318.33
(iii) MePTCL		
(a) Pay & Allowances Expenses	1,285.48	1,310.56
(b) Staff Welfare Expenses	1.76	1.85
(c) Corporation Contribution To CPS Fund	4.55	7.88
(d) Ex-Gratia expenses	-	0.12
(e) Pension & other Pension related expenses	5,324.10	5,318.33
Total (B)	19,847.67	19,916.21
Total (A) - (B)	2,216.33	2,239.70



MEGHALAYA ENERGY CORPORATION LIMITED**NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022**

Note 22.1 - As a part of the implementation of "The Meghalaya Government Power Sector Reforms Transfer Scheme 2010," the total Employees Cost of the Corporation is borne by its three subsidiaries viz. MePGCL, MePTCL & MePDCL at the rate of 30% each and the balance 10% of the same is booked under MeECL (Holding Company). The policy is similar with respect to the contribution of the Corporation towards CPS, EPF, monthly pension and other postretirement benefits of the employees etc., incurred and provided.

Note 23- FINANCE COSTS

(Amount in lakhs)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021 (Restated)
Interest on Loan	484.35	1,184.44
Interest on Bonds	4,378.79	2,638.80
Cost of raising finance	25.00	16.74
Guarantee Charges	194.65	294.15
Total	5,082.79	4,134.13

Note 23.1- Penal Interest details are stated hereunder-

(Amount in lakhs)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021 (Restated)
Penal Interest	32.62	26.72
Total	32.62	26.72

Note 24- DEPRECIATION AND AMORTIZATION EXPENSE

(Amount in lakhs)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021 (Restated)
Depreciation	26.36	26.26
Total	26.36	26.26



MEGHALAYA ENERGY CORPORATION LIMITED
 NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Note 25- OTHER EXPENSES

(Amount in lakhs)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021 (Restated)
Repairs and maintenance:		
Plant and Equipment	8.83	-
Vehicles	0.86	3.20
Furniture and Fixtures	-	-
Office equipment	6.80	6.56
Administration, Operating and General Expenses		
Insurance Charges	0.45	1.03
Rent, Rates and Taxes	5.96	5.46
Telegram, Postage, Telegraph and Telex charges	4.52	7.13
Training, conveyance and vehicle running expenses	26.23	52.42
Printing and stationery expenses	3.41	5.23
Auditors' remuneration	3.61	3.75
Consultancy charges	0.16	1.18
License and registration charges	-	0.45
Books & periodicals	0.46	0.38
Advertisement charges	13.28	23.23
Legal and professional charges	47.42	818.79
Bank Charges	0.60	1.20
Entertainment expenses	4.35	1.95
Compensation for injuries, death and/or damages	10.43	5.00
Miscellaneous expenses	6.11	1.23
Total	143.49	938.19

Note 25.1 Details of audit fee has been given in note no. 40



26 Disclosure in respect of Indian Accounting Standard (Ind AS)-37 "Provisions, Contingent Liabilities and Contingent Assets":

26.1 Contingent Liabilities:

(a) Claims against the Company not acknowledged as debts:

All the cases against the company are dealt with by the Holding Company, and treatment thereafter met out on case-to-case basis in accordance with the guidelines specified by the Holding Company. Hence, details of all such cases are enumerated in the Annexures to the Separate Financial Statements of the Holding Company and the Consolidated Financial Statements of the group thereon. The Annexures enumerate the status of pending litigations and compensation along with status of theft of electricity, and other related matters.

With regards to income tax related issues, all cases of the company are being represented by the parent company, Meghalaya Energy Corporation Limited (MeECL). However, recognition of any liability thereon pertaining to unfavourable orders or judgments shall be passed on to the company.

26.2 Contingent Assets:

The company has no contingent assets as on 31st March, 2022.

27 Capital Commitments

Requisite details of capital commitments and allied contractual obligations have not been entirely forthcoming from the underlying divisions. Thereby, ascertainment of the same is under progress.



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

28 Disclosures in respect of Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors

- (A) As per requirements of Ind AS 8, Company has corrected Material prior period(s) errors retrospectively by restating the comparative amounts for the prior periods to the extent practicable along with change in basic and diluted earnings per share. However, if the error relates to a period prior to the comparative period, balances of the assets, liabilities and equity of the comparative period presented are restated. Immaterial prior period errors have been classified in their natural head of income and expenses. Moreover there are certain items which have been reclassified for better reflection of financial statement. The details and Impact on opening balances of previous year balances (figures for 2020-21 restated due to above prior period items and restatement) and Profit & Loss items (relevant items) is as under: -

(Amount in lakhs)

S. No.	Particulars	As on 31.03.2021 (as per last audited Balance Sheet)	Prior period items	Restatement	As on 31.03.2021 Restated	Remarks
A.	Balance Sheet (relevant items)					
	Assets					
	Property, Plant and Equipment	999.58	-	0.00	999.58	The rectification entry for asset added from Divisions in December 2014 (FY 2014-2015) wrongly calculated for 5 months instead of 4 months. Hence the excess depreciation of 1 month is hereby rectified.
	Investments	2,10,826.26	-	(0.26)	2,10,826.00	Correction entry against Redemption of Interest from Investment in r/o Invesco Tax Plan FolioNo. 162594 credited by bank on 25.1.19(previously entered on 28.2.2019) P:26168.91 Int:20171.54 total 46340.45
	Other current financial assets	41,907.08	-	124.67	42,031.76	Amount transfer from MeSEB Bond Int A/c after regularisation and closure thereof with SBI, Shillong Branch, Shillong and Redemption of Investment (Sundaram Mutual Fund) credited by bank on 03.05.2021.(Amt redeemed is Rs.2,13,05,319.87 prior period expenses upto 31.03.2020 is Rs.22,83,384.25 prior period interest 2020-21 is Rs.87,52,978.87)
	Total	2,53,732.92	-	124.41	2,53,857.33	
	Liabilities					
	Other Equity	(12,572.33)	-	168.37	(12,403.95)	Rectification entry in respect of Arranger Fees paid against issue of MeECL Bonds (1st & 2nd Series) on behalf of MeECL in September, 2019 under A/c Code. 76.125 now transferred to MeECL as per CAG audit observation of MeECL Pt. B(2) and Redemption of Investment (Sundaram Mutual Fund) credited by bank on 03.05.2021.(Amt redeemed is Rs.2,13,05,319.87 prior period expenses upto 31.03.2020 is Rs.22,83,384.25 prior period interest 2020-21 is Rs.87,52,978.87)
	Other current financial liabilities	37,617.33	-	(43.96)	37,573.37	The rectification entry in respect of Arranger Fees paid against issue of MeECL Bonds (1st & 2nd Series) on behalf of MeECL in September, 2019 under A/c Code. 76.125 now transferred to MeECL as per CAG audit observation of MeECL Pt. B(2)
	Total	25,045.00	-	124.41	25,169.42	
B.	Statement of Profit & Loss (relevant items)					
	Other Income	1,485.74	-	0.65	1,486.39	Being Correction entry of LTC amounting to Rs. 7,234/- under provision for staff related liabilities wrongly entered as Rs. 72,341/- provided in the month of March- 2021.
	Finance Cost	4,050.06	-	84.07	4,134.13	Provision of Interest during moratorium period (march'21) now rectified.
	Other expenses	939.19	-	(1.00)	938.19	Rectification entry for transfer of Funds in the month of March 2021 and December 21 which was treated as professional Expenses.
	Impact on Net profit/(Loss) for the year	(3,503.51)	-	(82.42)	(3,585.93)	



29 Disclosures in respect of Ind AS 107 - Financial Instruments

(a) Financial Instruments by Categories

The carrying value and fair value of financial instruments by categories were as follows:

(Amount in lakhs)

(i) Particulars	Financial assets/ liabilities at FVTPL as at March 31, 2022	Financial assets/ liabilities at fair value through OCI as at March 31, 2022	Amortized cost as at March 31, 2022
Financial Assets:			
Investments	0	-	2,27,231.52
Loans	-	-	1,539.66
Cash and cash equivalents	-	-	2,841.94
Other bank balances	-	-	3,845.84
Other financial assets	-	-	1,30,948.21
Total Financial Assets	0	-	3,66,407.17
Financial Liabilities:			
Borrowings	-	-	38,930.00
Other financial liabilities	-	-	52,494.01
Total Financial Liabilities	-	-	91,424.01

(Amount in lakhs)

(ii) Particulars	Financial assets/ liabilities at FVTPL as at March 31, 2021	Financial assets/ liabilities at fair value through OCI as at March 31, 2021	Amortized cost as at March 31, 2021
Financial Assets:			
Investments	57.28	-	2,10,768.72
Loans	-	-	7,008.10
Cash and cash equivalents	-	-	3,067.77
Other bank balances	-	-	265.87
Other financial assets	-	-	1,39,229.99
Total Financial Assets	57.28	-	3,60,339.44
Financial Liabilities:			
Borrowings	-	-	40,736.34
Other financial liabilities	-	-	37,573.37
Total Financial Liabilities	-	-	78,309.71

30 Fair Value Hierarchy

Level 1 - Level 1 hierarchy includes financial instruments measured using quoted prices (unadjusted) in active markets.

- Level 2 - Level 2 hierarchy includes financial instruments measured using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 - Level 3 hierarchy includes financial instruments measured using inputs that are not based on observable market data (unobservable inputs).

The following table present fair value hierarchy of assets and liabilities measured at fair value:-

(Amount in lakhs)

(i) Particulars	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL as at March 31, 2022	0.02	-	-	0.02
Financial assets at FVTPL as at March 31, 2021	57.28	-	-	57.28

(a) Valuation Techniques

The use of quoted market price or dealer quotes for similar instruments.

(b) Significant Inputs

NAV declared by the companies



31 Fair value of financial assets and financial liabilities measured at amortized cost (Amount in lakhs)

Particulars	As at March 31, 2022		As at March 31, 2021	
	Carrying Amount	Fair value	Carrying Amount	Fair value
Financial Assets:				
Investment	2,27,231.52	2,27,231.52	2,10,768.72	2,10,768.72
Loans	1,539.66	1,539.66	7,008.10	7,008.10
Cash and cash equivalents	2,841.94	2,841.94	3,067.77	3,067.77
Other bank balances	3,845.84	3,845.84	265.87	265.87
Other financial assets	1,30,948.21	1,30,948.21	1,39,229.99	1,39,229.99
Total Financial Assets	3,66,407.17	3,66,407.17	3,60,340.44	3,60,340.44
Financial Liabilities:				
Borrowings	38,930.00	38,930.00	40,736.34	40,736.34
Other financial liabilities	52,494.01	52,494.01	37,573.37	37,573.37
Total Financial Liabilities	91,424.01	91,424.01	78,309.71	78,309.71

31.1 (i) The carrying amount of current financial instruments such as investment, loans, other financial assets, cash and cash equivalents, other bank balances, borrowings and other financial liabilities are considered to be the same as their fair values, due to their short-term nature.

(ii) No borrowings of the company are substantially below market rate of interest

32 Financial risk management

Financial risk factors:

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Company's primary focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk- Interest rate	Long-term borrowings at variable rates	Sensitivity analysis	Company have taken all the borrowings at competitive markets rate of interest.
Credit risk	Cash and cash equivalents, Financial assets		Diversification of bank deposits in public sector banks.
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Maintaining adequate cash and cash equivalent

a) Market Risk

(i) Interest rate risk

The company have obtained borrowings at variable rate of Interest. Hence, company is exposed to change in interest rates. Company's borrowings are denominated in INR currency during March 31, 2022 and March 31, 2021. The exposure of company's borrowings to interest rate changes at the end of reporting period are as follows:

Particulars	(Amount in lakhs)	
	As at March 31, 2022	As at March 31, 2021
Variable rate borrowings	1,538.96	6,967.75
Fixed rate borrowings	38,930.00	38,930.00
Total borrowings	40,468.96	45,897.75

(ii) Sensitivity

Profit or loss is sensitive to higher/lower expense from borrowings as a result of change in interest rates. The table summarizes the impact of increase/decrease in interest rates on Profit or loss:

Particulars	(Amount in lakhs)	
	As at March 31, 2022	As at March 31, 2021
Interest rates- increase by 50 Bsc Pts	(20.26)	(45.32)
Interest rates- decrease by 50 Bsc Pts	20.26	45.32

b) Credit Risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. Credit risk arises principally from loans, loans, cash and cash equivalents, investments in mutual funds and deposits with banks and financial institutions.



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(i) **Cash and cash equivalents**

The cash and cash equivalents are held with public sector banks and high rated private sector banks and do not have any significant credit risk. The company held the following cash and cash equivalents :-

(Amount in lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021
Cash and cash equivalents	2,841.94	3,067.77

- (ii) The Company has given loans to employees and subsidiary companies. Loans to the employees have been given in line with the policies of the Company. Loan to subsidiary companies are interest bearing loans. The loan provided to employees and related parties are collectible in full and risk of default is negligible. Further investments in mutual funds have been done having good rating and therefore is having negligible risk of default.

c) **Liquidity Risk**

The company's principal sources of liquidity are cash and cash equivalents generated from interest earnings. Company's main objectives is to facilitate business of subsidiaries company's hence there is no significant liquidity risk except one borrowing taken from REC.

The table below provides details regarding the contractual maturities of non-derivative financial liabilities. The amount disclosed in the table is the contractual undiscounted cash flows. The table includes both principal & interest cash flows.

Particulars	As at March 31, 2022	As at March 31, 2021 (Restated)
Less than 6 months	1,538.96	2,580.70
6 months to 1 year	-	2,580.70
1-5 years	-	1,806.34
More than 5 years	38,930.00	38,930.00
Total	40,468.96	45,897.75

33 **Capital Management**

The companies objective when managing capital are to:

-safeguard its ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders and-maintain an appropriate capital structure of debt and equity

The Board of Directors (BOD) has the primary responsibility to maintain strong capital base and reduce the cost of capital through prudent management in deployment of funds and sourcing by leveraging opportunities in financial markets so as to maintain investors, creditors & markets confidence and to sustain future development of the business.

The company has maintained the debt equity ratio as follows:

(Amount in lakhs)

Particulars	As at March 31, 2022	As at March 31, 2021 (Restated)
Long term debt	38,930.00	40,736.34
Equity (including capital reserve)	1,89,285.61	1,95,626.22
Debt-Equity Ratio	0.21	0.21

34 **Disclosure in respect of Indian Accounting Standard (Ind AS)-23 "Borrowing Costs"**

Company has not capitalized any borrowing during the year or preceding financial year.

35 **Disclosure in respect of Indian Accounting Standard (Ind AS)-36 "Impairment of assets"**

In addition to the Significant Accounting Policies related to Property Plant and Equipment, it must be noted that ascertainment of impairment against any such asset has been deliberated to be taken up in course of subsequent reporting periods.

36 **Disclosure in respect of Indian Accounting standard (Ind AS)-108: "Operating Segments"**

In accordance with Ind AS 108, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's 'Chief Operating Decision Maker' or 'CODM' within the meaning of Ind AS 108. The indicators used for internal reporting purposes may evolve in connection with performance assessment measures put in place.

Company's main objectives is to facilitate business of subsidiaries company's. Hence, there is no operating segments. In the absence of any operating segments following entity wide disclosures are required to be disclosed as per Ind AS 108.

36.1 **Entity-Wide Disclosures-**

1. Information about major customers

Company is incorporated solely for controlling purpose and to inter se facilitation and co-ordination among generation, transmission and distribution companies and as such there is no revenue arising from operation.



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37 Disclosure in respect of Indian Accounting Standard 24 "Related Parties Disclosures"

Disclosures for Other than Govt. Related Entities

a. Name of Related Parties and description of relationship:

(i) Key managerial personnel (KMP)

S.No.	Name	Nature of Relationship	Date of Appointment	Date of Cessation
1	Shri. Sanjay Goyal, IAS	Chairman-cum-Managing Director	07-10-2022	Continuing
	Shri. Donald Phillips Wahlang, IAS	Chairman-cum-Managing Director	18-10-2021	07-10-2022
2	Smti. Rebecca Vanessa Suchiang, IAS	Chairman-cum-Managing Director	05-07-2021	18-10-2021
3	Shri Arunkumar Kembhavi, IAS	Chairman-cum-Managing Director	02-09-2020	05-07-2021
4	Smti A. Nikhla, MCS	Chairman-cum-Managing Director,	04-11-2019	02-09-2020
5	Shri. R. Chitturi, IAS	Director Finance	17-08-2022	Continuing
6	Shri. Pravin Bakshi, IAS	Director Finance	25-10-2021	17-08-2022
7	Shri Arunkumar Kembhavi, IAS	Director Finance	02-09-2020	23-10-2021
8	Shri G. S. Mukherjee	Company Secretary	01-11-2011	Continuing
9	Shri. R. Chitturi, IAS	Chief Financial Officer	17-08-2022	Continuing
10	Shri. Pravin Bakshi, IAS	Chief Financial Officer	03-02-2022	17-08-2022
11	Shri B P Singh	Chief Financial Officer	19-09-2019	31-12-2021

(ii) Subsidiary Companies (wholly owned)

S.No.	Name	Ownership %
1	Meghalaya Power Generation Corporation Limited (MePGCL)	100%
2	Meghalaya Power Transmission Corporation Limited (MePTCL)	100%
3	Meghalaya Power Distribution Corporation Limited (MePDCL)	100%

b. Compensation of key management personnel:

(Amount in lakhs)

Particulars	Remuneration		Sitting Fee/Others	
	Year ended 31st March, 2022	Year ended 31st March, 2021 (Restated)	Year ended 31st March, 2022	Year ended 31st March, 2021 (Restated)
Shri. Donald Phillips Wahlang, IAS (as CMD)	-	-	0.56	-
Smti. Rebecca Vanessa Suchiang, IAS (as CMD)	-	-	0.34	-
Shri. Arunkumar Kembhavi, IAS (as CMD)	-	-	0.31	0.65
Smti A. Nikhla, MCS, CMD	-	-	-	0.45
Shri. Pravin Bakshi, IAS (as DF)	-	-	0.31	-
Shri. Arunkumar Kembhavi, IAS (as DF)	-	-	0.33	-
Sri G. S. Mukherjee	18.42	17.29	1.72	1.61
Sri B. P. Singh	17.45	21.93	-	-
Shri Riewad Vicharwant Warjri	-	-	-	0.13
Smti L. Kharkongor	-	-	-	0.20
Shri. L.M. Sangma	-	-	0.35	0.05
Total	35.87	39.22	3.91	3.08



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Note: - The aforementioned benefits have been paid from the Holding Company i.e. MeECL and subsequently apportioned to the Company @ 30% of benefits due.

(i) **Information as a Government-related Entity:**

100% beneficial interest in the shares of the company lies with the Governor, Government of Meghalaya. In light of the same, the company is a 'Government-related entity' (with regards to the Government of Meghalaya) as defined by "Ind AS 24 (Related Party Disclosures)" i.e., an entity that is controlled, jointly controlled or significantly influenced by a government.

c. **Dealings with the Government, excluding Taxation**

Particulars	(Amount in lakhs)	
	For the year ended 31st March 2022	For the year ended 31st March 2021 (Restated)
Transactions during the year:		
Issue of Share Capital	-	(2,07,085.06)
Equity Share Capital Pending Allotment	187.56	(13,427.92)
Oustanding Balances:		
Equity Share Capital- Issued, subscribed and	2,08,030.18	2,08,030.18
Equity Share Capital Pending Allotment	13,381.55	13,193.99
Receivables from State Government against	84,004.24	84,004.24
Terminal Benefits of Staff		

d. **Transactions with the subsidiaries within the group:**

Particulars	(Amount in lakhs)	
	For the year ended 31st March 2022	For the year ended 31st March 2021 (Restated)
(a) Transactions during the year:		
Investments in Equity Shares During the year:		
Meghalaya Power Generation Corporation Limited (MePGCL)	11,482.01	(79,890.67)
Meghalaya Power Transmission Corporation Limited (MePTCL)	-	(42,381.63)
Meghalaya Power Distribution Corporation Limited (MePDCL)	336.00	(84,422.73)
Equity Instruments with Subsidiary		
Meghalaya Power Generation Corporation Limited (MePGCL)	(11,382.01)	(11,985.61)
Meghalaya Power Transmission Corporation Limited (MePTCL)	-	(177.10)
Meghalaya Power Distribution Corporation Limited (MePDCL)	(248.44)	(1,265.21)
Unsecured loans given		
Meghalaya Power Generation Corporation Limited (MePGCL)	(1,364.73)	(2,270.63)
Meghalaya Power Transmission Corporation Limited (MePTCL)	(1,303.69)	(2,169.07)
Meghalaya Power Distribution Corporation Limited (MePDCL)	(2,760.37)	(4,592.70)
Interest Income		
Meghalaya Power Generation Corporation Limited (MePGCL)	121.76	274.47
Meghalaya Power Transmission Corporation Limited (MePTCL)	116.31	262.19
Meghalaya Power Distribution Corporation Limited (MePDCL)	246.28	555.15
Apportionment of Employee Benefit Expenses, made to:		
Meghalaya Power Generation Corporation Limited (MePGCL)	6,615.89	6,638.74
Meghalaya Power Transmission Corporation Limited (MePTCL)	6,615.89	6,638.74
Meghalaya Power Distribution Corporation Limited (MePDCL)	6,615.89	6,638.74
(b) Oustanding Balances:		
Investments in Equity Shares:		
Meghalaya Power Generation Corporation Limited (MePGCL)	91,877.20	80,395.19
Meghalaya Power Transmission Corporation Limited (MePTCL)	42,559.16	42,559.16
Meghalaya Power Distribution Corporation Limited (MePDCL)	85,021.80	84,685.80



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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Equity Instruments with Subsidiary		
Meghalaya Power Generation Corporation Limited (MePGCL)	658.98	12,040.99
Meghalaya Power Transmission Corporation Limited (MePTCL)	0.00	0.00
Meghalaya Power Distribution Corporation Limited (MePDCL)	904.56	1,153.00
Unsecured loans given		
Meghalaya Power Generation Corporation Limited (MePGCL)	386.88	1,751.60
Meghalaya Power Transmission Corporation Limited (MePTCL)	369.57	1,673.26
Meghalaya Power Distribution Corporation Limited (MePDCL)	782.52	3,542.89
Interest Receivable		
Meghalaya Power Generation Corporation Limited (MePGCL)	14.66	54.37
Meghalaya Power Transmission Corporation Limited (MePTCL)	14.01	51.94
Meghalaya Power Distribution Corporation Limited (MePDCL)	29.65	109.98
Receivables (Against Other Current Assets):		
Meghalaya Power Generation Corporation Limited (MePGCL)	-	-
Meghalaya Power Transmission Corporation Limited (MePTCL)	17,047.92	16,545.00
Meghalaya Power Distribution Corporation Limited (MePDCL)	-	-
Unallocated	28,181.27	24,885.28
Payables (Against Other Current Liabilities):		
Meghalaya Power Generation Corporation Limited (MePGCL)	11,638.80	1,684.04
Meghalaya Power Transmission Corporation Limited (MePTCL)	-	-
Meghalaya Power Distribution Corporation Limited (MePDCL)	3,088.64	(43.80)
Unallocated	3,940.16	3,778.33

- e. Non cash transaction: Corporate Guarantee has been given on behalf of the Company by Meghalaya Power Transmission Corporation Limited (MePTCL) for the purpose of 'Special Term Loan from Rural Electrification Corporation (REC) Limited'.



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38 Disclosure in respect of Indian Accounting Standard (Ind AS)-33 "Earnings Per Share(EPS)"

i) Basic EPS

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the entity by the weighted average number of Equity shares outstanding during the year.

Particulars	(Amount in lakhs)	
	For the year ended March 31, 2022	For the year ended March 31, 2021 (Restated)
Profit/ (loss) for the year, attributable to the owners of the company	(6,528.17)	(5,851.89)
Earnings used in calculation of basic earnings per share(A)	(6,528.17)	(5,851.89)
Weighted average number of ordinary shares for the purpose of basic earnings per share(B)	20,803.00	20,721.00
Basic EPS in Rs. (A/B)	(0.31)	(0.28)

ii) Diluted EPS

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the entity (after adjusting for interest on the convertible preference shares) by the weighted average number of Equity shares outstanding during the year plus the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

Particulars	(Amount in lakhs)	
	For the year ended March 31, 2022	For the year ended March 31, 2021 (Restated)
Profit (loss) for the year, attributable to the owners of the company	(6,528.17)	(5,851.89)
Earnings used in calculation of basic earnings per share	(6,528.17)	(5,851.89)
Profit attributable to equity holders of the owner adjusted for the effect of dilution (A)	(6,528.17)	(5,851.89)
Weighted average number of ordinary shares for the purpose of basic earnings per share	20,803.02	20,721.37
Share application money pending allotment	-	-
Weighted average number of Equity shares adjusted for the effect of dilution (B)	20,803.02	20,721.37
Diluted EPS in Rs. (A/B)	(0.31)	(0.28)

* Since the loss per share is reduced, share application money pending allotment is Anti-Dilutive. Hence for the purpose of calculating Diluted earning per share, the same has been ignored and therefore Basic and Diluted earning per share is same.

(iii) The company does not have any preference shares, outstanding warrants, stock options, share warrants and convertible bonds for the reporting period, causing any dilution effect in addition to the computation as stated above.

39 Assets hypothecated as security

The carrying amount of assets pledged as security for current & non current borrowings are:

Particulars	(Amount in lakhs)	
	As at 31st March 2022	As at 31st March 2021 (Restated)
Pledge	-	-

40 Payment to the Auditors

Particulars	(Amount in lakhs)	
	For the year ended March 31, 2022	For the year ended March 31, 2021 (Restated)
Payment to the Statutory Auditors:		
- Statutory Audit Fees	2.36	2.50
- Tax Audit Fees	0.50	0.50
- Other services	0.50	0.50
Payments to the Company Secretary :		
Secretarial Audit Fee	0.25	0.25
Total	3.61	3.75

41 Dealings in Foreign Currency

Particulars	(Amount in lakhs)	
	For the year ended March 31, 2022	For the year ended March 31, 2021 (Restated)
Value of imports on CIF Basis	-	-
Earning in Foreign Currency	-	-
Expenditure in Foreign Currency	-	-



MEGHALAYA ENERGY CORPORATION LIMITED
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42 Disclosure in respect of Indian Accounting standard Ind AS 2 'Inventories'

The company act as a facilitator and for inter se co-ordination among its group companies for power sector in Meghalaya. The inventories has been held by the company as central stores for use by its group companies, therefore no amount of inventores consumed has been recognised as expense during the year in the financial statements of the holding company since the same has been consumed by the respective subsidiary company.

43 ADDITIONAL INFORMATION

Meghalaya Energy Corporation Limited (MeECL) (CIN:U40101ML2009SGC008374) was incorporated under the erstwhile Companies Act, 1956 on 14.09.2009. The company was entitled to commence business according to the Certificate for Commencement of Business issued by the Registrar of Companies, Meghalaya w.e.f. 27.11.2009. The authorized share capital of the company is Rs. 3000.00 lakhs divided into 300.00 lakhs Equity Shares of Rs. 10 (Rupees Ten) each. The Company is a Government Company within the meaning of Section 2(45) of the Companies Act, 2013 as the entire Paid-up Equity Share Capital is held by the Government of Meghalaya except shares allotted to the Signatories of the Memorandum of Association of the Company as nominee of Government of Meghalaya.

At the time of formation of the Company, 10 lakhs Equity shares of Rs 10.00 each were allotted to various persons being the signatories of the Memorandum of Association of the company. However, the beneficial interests for all the shares lay with the Government of Meghalaya, more specifically with His Excellency, the Governor of Meghalaya. The names of the shareholders are available in the Memorandum of Association (MoA) and the Articles of Association (AoA) issued by the Company.

In exercise of the power conferred under Section 131 of the Electricity Act, 2003 the Government of Meghalaya unbundled the Meghalaya State Electricity Board (MeSEB) into four companies i.e., Meghalaya Energy Corporation Limited (MeECL), the holding company, Meghalaya Power Generation Corporation Limited (MePGCL), the generation utility, Meghalaya Power Transmission Corporation Limited (MePTCL), the transmission utility and Meghalaya Power Distribution Corporation Limited (MePDCL), the distribution utility, vide "The Meghalaya Power Sector Reforms Transfer Scheme, 2010" notified by State Government of Meghalaya vide Notification No. Power-79/2009/290 dated 31.03.2010. Subsequently through an amendment in the Transfer Scheme, the State Government transferred all the assets and liabilities of Meghalaya State Electricity Board (MeSEB) to the holding company only. The subsidiaries which comprise of the generation utility, transmission utility and distribution utility were made operational w.e.f. 01.04.2012 after re-vesting of assets and liabilities by the holding company as per Notification No. Power-79/2009/Pt-1/422 dated 29.04.2015.

The company is continuing the process of getting its name transferred with regards to the various assets and liabilities transferred by it to its subsidiaries, as per the provisions of "The Meghalaya Power Sector Reforms Transfer Scheme, 2010". The charge or mortgage created against the assets of the company as securities in respect of the borrowings of the erstwhile Meghalaya State Electricity Board (MeSEB) which have been subsequently transferred to the company as on 1st April, 2010 pursuant to the aforementioned Transfer Scheme notified by the State Government continue to be valid and binding on the company.

V. Reconciliation

The books of accounts of the Company are reflective of certain negative balances. The reasons for the same having arisen, *inter alia*, include the following: -

a. On occasions, negative balances have been carried over from yester years or vide Transfer Notifications during Restructure, Unbundling and/or Trifurcation as stated in Point I of this Note supra and remain subject to on-going reconciliation.

b. Certain negative balances are subject to aggregation (i.e., recovery, payment, deduction, provisions, etc., have separate ledger heads created for the same cluster of activities).

c. In some cases negative balances have occurred due to inaccurate grouping or classification of ledger heads in the computerised books of accounts at the levels of underlying units under the Company's hierarchy. The process of reconciliation of the same is undergoing.

The reconciliation of the above shall be envisaged keeping in view both the cost-effectiveness and practical feasibility of undertaking the said reconciliation in subsequent periods.

Furthermore, certain balances of Outside Payables, Outside Receivables and Inter-unit Accounts remain subject to both confirmations from third-party or underlying units and/or subsequent reconciliations with respective third parties or underlying units. The ascertainment of the practical feasibility and cost-effectiveness of assuming the procedure is also under consideration. Thereby, figures pertaining to the said items as mentioned in financial statements are in confirmation with the books of accounts but remain subject to the said procedures.

In the light of the aforementioned bottlenecks existent during the process of preparation of financial statements, ascertainment of fair values in accordance with the relevant Indian Accounting Standards (Ind-AS) on a ledger-to-ledger basis has been rendered incapacitated. Remedial action to mitigate this problem is under process.



MEGHALAYA ENERGY CORPORATION LIMITED
NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022

Amongst other things, following correspondences have been struck to sort out certain such issues: -

Reference	Subject sought to be reconciled or resolved
Letter No. ACT/COMP/STOCK/2018/375/1 sent from the Accounts Section on the 13 th of April, 2018 addressed to All Drawing and Disbursing Officers of the Company	Outstanding Inventories, which have remained unadjusted in the books, with regards to: a.) Capital Stock (Work-in-Progress) b.) Operational and Maintenance Stock
Letter No. ACT/COMP/ATD-ATC/2017-18/374/1 sent from the Accounts Section on the 29 th of March, 2018 addressed to All Drawing and Disbursing Officers of the Company	Long pending Outstanding ATDs (Advice Transfer Debits) in the books of accounts.

VI PROVISIONS

Details of movements in provisions are as under: -

(Amount in lakhs)

Provision for employee benefits	As at 31st March 2022	As at 31st March 2021 (Restated)
As at the beginning of the Financial Year	244.52	244.52
Add: -Additions during the year	-	-
Add/(Less): Adjustments during the Year	-	-
Total	244.52	244.52
Less: Settlements during the Financial Year	-	-
As at the end of the Financial Year	244.52	244.52

*During the financial year 2021-22, the company has not recorded provision for retirement benefits i.e. Gratuity, Leave Encashment or Pension as actuarial valuation has not been done. However, company has floated tender in May 2022 for appointment of actuary and provision for retirement benefits will be recorded in books of accounts after completion of the process of actuarial valuation.

VII. Disclosures based on the Statement of Cash Flows:

- The components of cash and cash equivalents have been reflected in the Cash Flow Statement, and the amounts of the same are in line with those presented in the Balance Sheet.
- All significant cash and cash equivalents held by the entity are available for use by it, with the exception of certain balances which are subject to reconciliation and procedural modifications in accordance with Point No. IV and V respectively of this Note.
 - Separate disclosures have been made in related Notes supra in cases where cash flows have been representative of increase in operating capacity or for maintenance of operating capacity.

VIII. Terminal Benefits

The terminal benefit expenses comprising of pension, medical allowance, Death-cum-Retirement Gratuity and Ex-gratia payments to Company's retired employees and family pensioners and provision provided for pension, gratuity and leave encashment liabilities, contributory pension scheme etc. for existing employees during the financial year are as per the terms of "The Meghalaya Government Power Sector Reforms Transfer Scheme 2010".

Particulars	As At 31st March 2022	As At 31st March 2021
Corporation's contribution made to CPS	508.00	46.49
Terminal benefits expenses paid to pensioners/family pensioners	17,747.01	17,728.17
Payment made to Pension Contribution to Deputationists (to Departments other than the subsidiaries)	-	-

The above figures are the total expenditure incurred during the year by the Company. Out of this, 90% have been allocated (along with expenses of existing employees) to the subsidiaries in equal proportion among subsidiaries, retaining the remaining for the Company.

IX. Receivables from Government of Meghalaya against Terminal Benefits

The Company has receivables of Rs. 8,40,04.00 lakhs from the Government of Meghalaya against terminal benefits of retired employees, family pensioners and existing employees of Company as per the "Meghalaya Government Power Sector Reforms Transfer Scheme 2010". No provision has been made for the interest accrued on the same. Furthermore, as an interim measure, expenses relating to said terminal benefits of employees are settled from the revenues earned by the company and its subsidiaries, other than those pertaining to the Defined Contribution Plans mentioned in the Significant Accounting Policies.

- In accordance with Ind-AS 12 (Income Taxes), 'Deferred Tax Asset' has emerged on account of the above computation; however, in absence of reasonable and virtual certainty to earn future profits sufficient to set off such assets, the same has not been recognized in the accounts. In the absence of the adequate information, we are unable to calculate the amount of unrecognised amount of deferred tax.



44 Assets under Lease

In line with the last formal information presented by the Land Cell within the Holding Company, plots of land belonging to the group (parent and/or subsidiaries) have been taken on lease from various third parties. A summary of certain such instances is depicted hereunder: -

District	Location of the Land	Year of Acquisition	Area (in acres)
East Khasi Hills	Shillong Cantonment Road Sub-Station	1995	0.25
	NEHU Sub-Station	1986	12.3
	SE Fall Sub-Station	1995	0.25
	Bishop Cotton Road	2008	0.40
	Kench's Trace	1995	0.30
Jaintia Hills	Amlarem	2004	7.02

The Company is undertaking the process of ascertaining all such similar assets which it has taken on lease. Furthermore, the proper bifurcation of such assets amongst the respective companies within the group is also under reconciliation, which is also in consonance with Point No. IV of this Note mentioned *supra*. Besides, determination of book values against all assets on lease is an ongoing process. In light of this, under Note 1- Property Plant and Equipment, no value-wise details of 'Assets on Lease' have been provided. The implementation of requirements in accordance with relevant Ind AS' also remains subject to the same impediment and shall be undertaken in subsequent years on mitigation of the same. Letter No. ACT/COMP/INFO(SOA)/Pt-V/2020-21/350/55 dated the 07th of September, 2021 has been addressed to the Joint Secretary, MeECL, Shillong, towards furtherance of the aforesaid matter.

45 Investment Properties

In line with the last formal information presented by the Land Cell within the Holding Company, plots of land belonging to the group (parent and/or subsidiaries) have been given on lease to various third parties. A summary of certain such instances is depicted hereunder: -

District	Location of the Land	Year of Acquisition	Area (in square meters)
Ri-Bhoi	Umiam Hydro-electric Project	1961	713.72
		1961	600
		1961	802.45
	Kyrdemkulai & Nongmahir	1974	20234.3
	Lumpongeng Island	1961	4046.86

The Company is undertaking the process of ascertaining all such similar assets which it has given on lease, and earning lease rentals thereon. Furthermore, the proper bifurcation of such assets amongst the respective companies within the group is also under reconciliation, which is also in consonance with Point No. IV of this Note mentioned *supra*. Besides, determination of book values against all such investment properties is an ongoing process. Moreover, the Notes to the Statement of Profit and Loss of the group is subject to inclusion of incomes which are of the nature of rental receipts, against unascertained investment properties. Proper bifurcation of such incomes amongst the correct companies within the group is also under reconciliation. Letter No. ACT/COMP/INFO(SOA)/Pt-V/2020-21/350/55 dated the 07th of September, 2021 has been addressed to the Joint Secretary, MeECL, Shillong, towards furtherance of the aforesaid matter.

- 46 Disclosure as per Ind AS 116 'Leases': Ind AS 116 'Leases' has become applicable on company from 1st April 2019 and the company has adopted and applied the standard to all lease contracts existing on 1st April 2019, using the modified retrospective method. Accordingly, the comparatives as at and for the year ended 31st March 2019 are not required to be restated. On the date of initial application, the company has reviewed all its lease obligations and found that all the lease obligations are with Govt. of Meghalaya and its departments and are cancellable and does not have non cancellable period. Therefore in terms of the standard, the lease liability at the present value of the remaining lease payments discounted at the incremental borrowing rate at the date of initial application and a corresponding right-of-use asset adjusted for the amount of prepaid or accrued payments on the lease was not required to be recorded in the financial statements.

In line with the last formal information presented by the Land Cell within the Holding Company, plots of land belonging to the group (parent and/or subsidiaries) have been taken on lease from various third parties. A summary of certain such instances is depicted hereunder: -

District	Location of the Land	Year of Acquisition	Area (in acres)
East Khasi Hills	Shillong Cantonment Road Sub-Station	1995	0.25
	NEHU Sub-Station	1986	12.3
	SE Fall Sub-Station	1995	0.25
	Bishop Cotton Road	2008	0.40
	Kench's Trace	1995	0.30
Jaintia Hills	Amlarem	2004	7.02

The Company is undertaking the process of ascertaining all such similar assets which it has taken on lease. Furthermore, the proper bifurcation of such assets amongst the respective companies within the group is also under reconciliation, which is also in consonance with Point No. IV of this Note mentioned *supra*. Besides, determination of book values against all assets on lease is an ongoing process. In light of this, under Note 1- Property Plant and Equipment, no value-wise details of 'Assets on Lease' have been provided. The implementation of requirements in accordance with relevant Ind AS' also remains subject to the same impediment and shall be undertaken in subsequent years on mitigation of the same. Letter No. ACT/COMP/INFO(SOA)/Pt-V/2020-21/350/55 dated the 07th of September, 2021 has been addressed to the Joint Secretary, MeECL, Shillong, towards furtherance of the aforesaid matter.

- 47 The company does not have any dues to micro and small enterprises as defined under the MSMED Act, 2006 (Based on the available information with the company).
- 48 These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency.
- 49 The financial statements of the company for the year ended 31st March 2021 were approved for issue by the Board of Directors on _____.



MEGHALAYA ENERGY CORPORATION LIMITED
 NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2022
 50 Ratio Analysis and its element

Ratio	Numerator	Denominator	As at March 31, 2022	As at March 31, 2021 (Restated)	% change	Reason for variance (where the change in the ratio is more than 25% as compared to the preceding year)
Current Ratio	Current Assets	Current Liabilities	1.02	1.22	16.52%	
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.21	0.21	1.23%	
Debt Service Coverage Ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	0.00	0.00	39.64%	
Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	-0.03	-0.03	-11.56%	
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	NA	NA	NA	
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	NA	NA	NA	
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	NA	NA	NA	
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	NA	NA	NA	
Net Profit Ratio	Net Profit	Net sales = Total sales - sales return	NA	NA	NA	
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	-0.03	-0.02	-12.37%	
Return on Investment	Interest (Finance Income)	Investment	0.08	1.31	93.59%	

51 Other Statutory Information

- The Company does not have any benami property, where any proceeding has been initiated or pending against the Company for holding any benami property.
 - The Company is not declared as wilful defaulter by any bank or financial institutions or other lenders during the financial year.
 - The title deeds of all of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
 - During the year, the Company has not revalued its Property, Plant and Equipments.
 - The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
 - The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries); or (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
 The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
 - The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.
 - The Company do not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- 52 Previous reporting periods' figures have been regrouped, recast and rearranged wherever possible and necessary to comply with the requirements of presentation as per Division II of Schedule III to the Companies Act, 2013 and also to correspond with the current reporting period's other requisite classifications.

As per our report of even date attached
 For Parik & Co
 Chartered Accountants
 (Firm Regn. No. 302147E)

Reported on 28/03/2023
 CA Bipin Kumar
 (Partner)
 M. No. 059805



Place: Shillong
 Date:

For and on behalf of the Board

Sanjay Goyal
 Sanjay Goyal, IAS
 Chairman-cum-Managing Director
 DIN: 06738413

R. Chitturi
 R. Chitturi, IAS
 Director Finance & Chief Financial Officer
 DIN: 09712409

G.S. Mukherjee
 G.S. Mukherjee
 Company Secretary
 M.No. 20613

UDIN: 2305980506WEA01026

Contingent liability of MeECL and its subsidiary company arising out of legal issue as on 2021-22.

Sl. No.	Case no and name of parties	Contingent liability	Case Type	Present Status
1.	W.A. Case No. 6/2011 MeECL-vs-Shri G.M. Lanong	Rs. 2.42 lakhs	Notice Inviting Tender issue	Paid as per Court Order.
2.	W.A case No. 312/2015 Smti. Soma Joshi-vs-State of Meghalaya & Ors.	Rs. 12.67 lakhs	Electrocution	Paid as per Court Order.
3.	W.P. case No. 342/2015 Shri Daniel Shabong-vs-State of Meghalaya & Ors	Rs. 6,26,488/-	Payment of Subsistence allowance	Paid as per Court Order
4.	Cont. case (C) No. 23 of 2016 Shri. Danseng R Marak -Vs- E.W. Nongrum & Ors.	Rs. 10,77,872/-	Construction Bills	Paid as per Court Order.
5.	W.P (C) No. 381 of 2017 Jemilla Sangma -Vs- CMD MeECL & Ors.	Rs. 6,00,000/-	Electrocution	Paid as per Court Order
6.	T.S. No. 3 of 2017 Shri. Reymo. A. Sangma -Vs- MeECL & Ors.	Rs.5,04,816/-	Construction Bills dispute.	Pending.
7.	T.S. No. 4 of 2017 Smti. Lushbina R. Marak -Vs- MeECL & Ors.	Rs.3,94,252/-	Construction Bills dispute.	Pending.
8.	M.S. No. 9 of 2018 Smti. Leena Ripnar -Vs- MeECL & Ors.	Rs. 1,04,973/-	Acquisition under L.A. Act 1984 (dispute)	Pending.
9.	Proceeding initiated U/s 14 B of the EPF&MP Act 1952 by the EPFO Commissioner, Laitumkhrah.	Rs. 21,91,505/-	Penalty amount under the Provision of EPFO.	Paid .
10.	W.P (C) No. 127 of 2019 Smti. Bishnu Chettri- Vs- State of Meghalaya and Ors.	Rs. 25,00,000/-	Electrocution	Pending
11.	W.P (C) No. 249 of 2019 Smti. Soklinda Khylllep- Vs- State of Meghalaya and Ors.	Rs. 25,10,000/-	Electrocution	Pending
12.	W.P (c) No. 242 of 2019 Ngaitlang Dhar Vs MePDCL.	Rs. 2.97 Crore	Bills dispute	Paid as per Court Order
13.	W.P (c) No. 413 of 2020 Upendranath Saha Vs MePDCL.	Rs.2.47 Crore	Bills dispute	Pending



14.	W.P (c) No. 412 of 2020 Sukumar Hajong Vs- MePDCL.	Rs.2.53 Crore	Bills dispute	Pending
15.	W.P (c) No. 468 of 2020 Shila A. Sangma Vs- MeECL.	Rs. 28 Lakhs	Land Compensation	Pending
16.	W.P (c) No. 213 of 2022 Satya N. Beriwal –Vs- MePDCL.	Rs. 22.20 Crore	Bills dispute	Pending
17.	W.P (c) No. 188 of 2022 Shri Everson Massar –Vs- MeECL.	Rs. 14 Lakhs	Pension	Pending
18.	Arbitration No. 83/2021 M/s Sturdy Industries Ltd. – Vs- ACE(MM) MeECL	Rs. 1843748/-	Bills dispute	Pending
19.	Arbitration Matter Deepak Cables Vs PGCiL and MePTCL.	9,75,84,221/-	Billing Dispute	Pending.

Law Officer, MeECL



LIST OF COURT CASES OF MePDCL

ANNEXURE-B

(A).STATUS OF THEFT OF ELECTRICITY IN EAST KHASI HILLS AS ON 2021-22.

Sl. No.	Name and Address of Consumer	Date of FIR and Police Station	Compensation /Penalty amount	Amount paid/Not paid	Name & Address of the Special Court	Remarks.
1	Pal Singh, Shillong	15.09.2011 Shillong Cantonment Beat House, Shillong	Rs. 10,000.00	-	Special Court, Shillong	
2	Shri M.M. Singha Shillong	4.9.2014 Laitumkhrah Police Station.	Rs. 10,000.00		Special Court, Shillong	
3	IGP(CRPF)Polo, Shillong for the Premises of CRPF Bungalow at Laitumkhrah, Shillong	4.9.2014 Laitumkhrah Police Station	Rs. 10,000.00	-	Special Court, Shillong	
4	Shri Gopal Chetri, Shillong	4.9.2014 Laitumkhrah Police Station	Rs. 10,000.00	-	Special Court, Shillong	
5	Shri Bipul Bordaloi, Shillong	4.9.2014 Laitumkhrah Police Station.	Rs. 10,000.00	-	Special Court, Shillong	
6	S.P. East Khasi Hills, Shillong	Bill for Trafic Police Laitumkhrah	Rs. 10,000.00	-	Special Court, Shillong	
7	Shri Loknath Sharma, Reserve Police Canteen, Shillong	28.11.2011 Sadar Police Station, Shillong	Rs. 10,000.00	-	Special Court, Shillong	
8	Shri Peter Sainborlang Nongsiej, Madanriting, Shillong	20.05.2015, Madanriting, Police Station, Shillong	Rs. 10,000/-		Special Court, Shillong	
9	Shri Ebenzer S. Momin, Shillong	18.11.2015, Sadar Police Station, Shillong	Rs. 14,446.00		Special Court, Shillong	



10	Shri Bishnath Singh, Shillong	16.04.2015, Kench's Trace Police Station, Shillong	Rs. 10,000/-	-	Special Court, Shillong	Disposed.
11	Nijon S. Marak	GR/No. 190(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
12	Lovesh Sangma	GR/No. 191(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
13	Armit Sangma	GR/No. 192(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
14	Mukherjee Marak	GR/No. 193(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
15	Pailed Sangma	GR/No. 194(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
16	Tengman N. Sangma	GR/No. 195(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
17	Pinchang G. Momin	GR/No. 195(S)2016	Rs. 78996/-	-	C.J.M Court Shillong	
18	M.A. Lakamlova	FIR dt. 07.11.2016	Rs. 1,18,440/-	-	C.J.M Court Shillong	



STATUS OF COURT CASES OF MeECL AS ON 2021-2022.

A. IN THE SUPREME COURT OF INDIA

Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1.	Civil Appeal No. 1657 of 2018 Bharat Jhunjhunwala –Vs- Pushp Saini	2018	Shri B.P. Todi	Pending	-Appeal against order of NGT.	-MePGCL
B. IN THE NATIONAL GREEN TRIBUNAL, NEW DELHI						
1.	M.A. No. 26 of 2019 of O.A. No. 325 of 2015 Lt. Col. Sarvadaman Sigh Oberoi- Vs- Union of India & Ors.	2019	Shri B.P. Todi	Pending	- Maintaining e- Flow of River stream.	-MePGCL

C. IN THE HIGH COURT OF MEGHALAYA

Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1.	WP(C) No. 364/2014 Shri Tokiwaio Blah- Vs-MeECL & Ors.	2014	Shri N. Mozika Shri P. Nongbri	Disposed off		-MePDCL
2.	WP(C) No. 345/2015 Minsngi Marboh-Vs-MeECL & Ors.	2015	Shri N. Mozika Shri P. Nongbri	Pending		-MePDCL
3.	W.P Case. No. 338 of 2018 M/s Dhar Construction Vs MeECL	2018	Shri N. Mozika Shri P. Nongbri	Disposed off		MePDCL
4.	W.P Case. No. 63 of 2019 M/s Dhar Construction Vs MeECL	2018	Shri N. Mozika Shri P. Nongbri	Disposed off		MePDCL
5.	W.P Case. No. 242 2019 Ngaitlang Dhar Vs MeECL Ors.	2019	Shri N. Mozika Shri P. Nongbri	Disposed off		MePDCL



6.	Cont. Case. No. 1 of 2020 Ngaitlang Dhar Vs MeECL Ors.	2020	Shri N. Mozika Shri P. Nongbri	Disposed off		MePDCL
7.	WP(C)No. 249 of 2019 Skolinda Khylllep-vs-State of Meghalaya & Others	2019	Shri N. Mozika Shri P. Nongbri	Pending		MePDCL
8.	WP©No. 485 of 2019 Icydora Nongkhlaw-vs-State of Meghalaya and Others.	2019	Shri N. Mozika Shri P. Nongbri	Disposed off		MePDCL
9.	WP© No. 127 of 2019 Bishnu Chettri-vs-State of Meghalaya and Others	2019	Shri N. Mozika Shri P. Nongbri	Pending		MePDCL
10.	CRP.No.10 of 2019 M/s Anirudha Steel (P) Ltd Vs MeECL & Ors.	2019	Shri. N Mozika Shri. P. Nongbri	Pending		MePDCL
10.	WP(C) No. 219 of 2020 Shri. Marchborn Marbaniang-vs-State Meghalaya and Ors	2020	Shri N. Mozika Shri P. Nongbri	Disposed off		MePDCL
11.	W P (C) No. 165 of 2020 Shri Berick R. Marak-vs-MePTCL	2020	Shri N. Mozika Shri P. Nongbri	Disposed off	Service matter	MePGCL
12.	W P (C) No. 4. 2020 Stephan G. Marak-vs-State of Meghalaya	2020	Shri N. Mozika Shri P. Nongbri	Pending	Land Compensation for land at Riango	MePGCL
13.	WP© No. ___ of 2020 Arju Dkhar -vs-MeECL	2020	Shri N. Mozika Shri P. Nongbri	Pending		MeECL
14.	WA No. ___ Of 2020 Shri. Berick R. Marak -vs-MeECL	2020	Shri N. Mozika Shri P. Nongbri	Pending	Service matter	MePGCL
15.	W.P (C)No. 469 of 2020 M/s Kamkshi Ispat Pvt Ltd Vs MePDCL & Ors.	2020	Shri N. Mozika Shri P. Nongbri	Pending		MePDCL



16.	W.P (C) No. 413 of 2020 M/s Upendra Nath Saha Vs MeECL and Ors	2020	Shri N. Mozika Shri P. Nongbri	Pending		MePDCL
17.	W.P (C) No. 412 of 2020 Shri Sukumar Hajong Vs MeECL and Ors	2020	Shri N. Mozika Shri P. Nongbri	Pending		MePDCL
18.	W.P (c) No. 440 of 2020 Shri Sujon Langkiroi Vs State of Meghalaya	2020	Shri N. Mozika Shri P. Nongbri	Pending		MePDCL
19.	W.P (c) No. 468 of 2020 Smti Shilla A Sangma Vs State of Meghalaya & Ors.	2020	Shri N. Mozika Shri P. Nongbri	Pending		MePGCL
20.	W.P (C) No. 445 of 2021 Dorbar Shnong of Loompyrdi longpiah Vs State of Meghalaya and Ors.	2021	Shri Amit Kumar	Disposed off		MePDCL
21.	W. P (C) No. Of 2021 Shri Ramprosad Hajong Vs MeECL and Ors.	2021	Shri Amit Kumar	Pending		MePDCL
22.	W.P (C) No. of 185 of 2021 JUD Cements Ltd Vs MePDCL	2021	Shri Amit Kumar	Disposed off		MePDCL
23.	WP (C) No. 205 of 2021 Shree Sai Prakash Alloys Vs MePDCL	2021	Shri Amit Kumar	Disposed off		MePDCL
24.	W.P (C) No. 206 of 2021 CMJ Breweries Pvt Ltd Vs MePDCL	2021	Shri Amit Kumar	Disposed off		MePDCL
25.	W.P (C) No. of 184 of 2021 M/s Jumbo Roofing Vs MePDCL	2021	Shri Amit Kumar	Disposed off		MePDCL
26.	W.P (C)No. 204 of 2021 Marbaniang Project Vs MePDCL	2021	Shri Amit Kumar	Disposed off		MePDCL



27.	W.P (C) No. 5 of 2022 Pawan Casting Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
28.	W.P (C) No. 6 of 2022 M/s Sriram Wires Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
29.	W.P (C) No. 7 of 2022 RNB Cements Vs MEECL	2022	Shri Amit Kumar	Pending		MePDCL
30.	W.P (C) No. 8 of 2022 Hill Cement Company Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
31.	W.P (C) No. 9 of 2022 Green Valley Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
32.	W.P (C) No. 10 of 2022 Meghalaya Cast and Alloys Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
33.	W.P (C) No. 11 of 2022 Meghalaya Cements Limited Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
34.	W.P (C) No. `12 of 2022 M/s Ri Bhoi Ispat Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
35.	W.P (C) No. 13 of 2022 Meghalaya Steels Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
36.	W.P (C) No. 14 of 2022 M/s Shillong Ispat Rolling Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL
37.	W.P (C) No. 213 of 2022 Satya N. Beriwal Vs MePDCL	2022	Shri Amit Kumar	Pending		MePDCL
38.	W.P (C) No. 188 of 2022 Shri Everson Massar Vs MeECL	2022	Shri Amit Kumar	Pending		MePDCL



39.	W.P (C) No. Nil of 2022 Memory Lyngdog Vs MePDCL	2022	Shri Amit Kumar	Pending		MePDCL
40.	W.P (C) No. Nil of 2022 CMJ Breweries Vs MePDCL	2022	Shri Amit Kumar	Pending		MePDCL
41.	W.P (C) No. Nil of 2022 Marbaniang Project Vs MePDCL	2022	Shri Amit Kumar	Pending		MePDCL
42.	W.P (C) No. 152 of 2022 M/s Shree Sai Prakash Alloys Vs MePDCL	2022	Shri Amit Kumar	Pending		MePDCL
43.	W.P (C) No. 129 of 2022 JUD Cements Vs MePDCL	2022	Shri Amit Kumar	Pending		MePDCL

D. IN THE COMMERCIAL COURT, SHILLONG

Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1.	Commercial Case No. 2 of 2021 Misc Case No. 8 of 2021 MePDCL Vs NTPC & Ors.	2021	Shri. Amit Kumar	Disposed off		- MePDCL



D. IN THE COURT OF DISTRICT SESSIONS COURT/ CJM/ ASSISTANT TO DEPUTY COMMISSIONER/MUNSIFF ETC. AT SHILLONG/NONGSTOIN.

Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1.	T.S. No. 85(T) 1995 Misc. Case No. 59(T) 1995.	1995	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL

	Smti. Indrawati Devi-Vs-MeSEB					
2.	M.S. No. 100(T)1989 MeSEB-Vs-M/S Jain & Associates.	1989	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
3.	Misc. Case No. 19(H) 1997 T.S No. 16 (H) 1997 Shri Rajendra Kr. Sharma & Ors-Vs-Ram Gopal Agarwalla and MeSEB	1997	Shri N. Mozika	-	-	-MePDCL
4.	M.S. No. 25(T)1997 Shri Shrolenson Marbaniang -vs-MeSEB	1997	Shri P. Nongbri	-	-	-MePDCL
5.	Misc. Case No. 21(T)1999 T.S. No. 8(T)/1999 M/s Shillong Veneer products & Saw Mill, Shillong-vs-MeSEB	1999	Shri N. Mozika	-	-	-MePDCL
6.	Misc. case No. 64(T) 2000 T.S. No. 36(T)2000 Shri Pawan Kr. Mishra -Vs-MeSEB	2000	Shri P. Nongbri	-	-	-MePDCL
7.	Misc. Case No. 37 (H)2000 T.S.No. 24(H)2000 Smti. Memjulette Passah-Vs-MeSEB & Ors.	2000	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
8.	M.S. No. 3(T)1998 MeSEB-Vs-M/s Elias & Co.	1998	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
9.	Misc. case No. 26(H) 2002 T.S. No. 29(H)2002 Shri G.T. Jatiani-Vs-MeSEB	2002	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
10.	T.S.No.26(H)2002 Smti. M. Pakyntein & Ors -Vs-MeSEB	2002	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
11.	Misc. case No.1(H)2003 In T.S. No.1(H)2003 Ashok Kr. Jasrasaria -Vs-MeSEB & Ors.	2003	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
12.	Misc. Case No. 174(T)2005 In T.S. No. 75(T)2005	2005	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL



	Principal St. Peter School -Vrs-MeSEB.					
13	Misc. case No. 17(H)2004 T.S.No. 15(H)2004 Shri Arindem Chakraborty -Vs-MeSEB	2004	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
14	Misc. case No. 15(T)2005 In T.S. No. 6(T) of 2005 Smti. Diana Wahlang-Vs- Smti. Marbina Shabong, MeSEB.	2005	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
15	T.S. No. 64(T)2005 Shri S.C. Choudhury-Vs- MeSEB	2005	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
16	Misc. case No. 57(T)2006 T.S. No. 19(T)2006 Brosterwell Lyngdoh-Vs- MeSEB	2006	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
17	Misc. case No. 56(T)2006 T.S. No. 9(T)2006 Smti. Sinolasibon Marbaniang-Vs-MeSEB.	2006	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
18	Misc. case No. 27(H)2009 Smti. Chandra Devi Kar-Vs- Smti. Gomti Devi Sharma/MeSEB	2009	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
19	T.S. No. 7(T)2013 Noor Muhammad-Vs- MeECL&Ors.	2013	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL
20	Mawlai P.SNo.49(8)2012 U/S 379-I.P.C./G.R. No. 331(A)2012,	2012 IN the Court of District & Session Judge, Shillong	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
21	Misc. Case No. 7(A) of 2013 In MCR Case No. 7 of 2013, U/S 125 Cr.P.C. Smti. Magdaline Kharnaor-Vs-Smti. Julius Lyngdoh/MeECL.	2013 In the Court of Asstt. to D.C. Shillong	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL



22	Misc. Case No. 126(T)2013 In T.S. No. 44(T)2013 Shri Nirendra Kr. Das- Vs-Smti. Debi Rani Das & MeECL	2013	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
23	T.S.(Misc) case No. 8(H)2014-Smti. Rani Kaur-Vs-MeECL	2014 In the Munsiff Court, Shillong	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
24	Misc. case No. 1(H)2014 Md. Taukil-Vs-Shri D.P. Goenka & Shri B.P. Geonka/MeECL	2014 In the Court of Asstt. District Judge, Shillong	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
25	Rynjah P.S. Case No. 22(2)2015, U/S 379 I.P.C./G.R. Case No. 108(A)2015 State-vs-.....	2015 In the Court of C.J.M. Shillong.	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
26	T.S. No. 9(H)1998 V. Hoondamal Mirpuri-Vs-MeSEB	1998 In the Court of Asstt. to D.C. Shillong	Shri S.R. Sen. And Shri K.S. Kynjing w.e.f. 31.10.2002	-	-	-MePDCL
27	Misc. Case No. 1(T)1993 Shri D. Rymbai-vs-MeSEB	1993	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
28	M.S. No. 29(T)1992 MeSEB-vs-M/s Modi Cement Ltd.	1992	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
29	M.S. No. 30(T)1993 MeSEB-Vs-Shri E. Thabah	1993	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
30	M.S. No. 2(T)1995 MeSEB-vs-M/s Rajesh Enterprise	1995	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
31.	M.S. No. 38(T)1994 MeSEB-vs-M/s Carrier India Ltd.	1994	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
32.	M.S. No. 26(T)1994 MeSEB-vs-M/S Carrier India Ltd.	1994	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
33.	T.S. No. 4(T)1998 Phiarton Sohtun-vs- MeSEB	1998	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL
34.	C.R. Case No. 350 (S) of 2018 Registrar of Companies Vs MePDCL	2018	Shri N. Mozika Shri P. Nongbri			MePDCL
35.	C.R. Case No. 328 (S) of 2018	2018	Shri N. Mozika Shri P. Nongbri			MePTCL



	Registrar of Companies Vs MePDCL					
36.	C.R. Case No. 343 (S) of 2018 Registrar of Companies Vs MePDCL	2018	Shri N. Mozika Shri P. Nongbri		Non filing of Cost audit report.	MePGCL
37.	G.R. Case. No. 8 of 2021	2021	P.Dkhar Govt. Advocate		Fraud Case	MePGCL



F.
SHILLONG

BEFORE THE DISTRICT COUNSUMER DISPUTES REDRESSAL FORUM,

Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1	C.C No. 8 of 2006 Smti. A. Dunai-vs- MeSEB	2006	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
2.	C.C. No. 13 of 2006 Shri Francis Reenborn-vs-MeSEB	2006	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
3.	C.C. No. 33/2007 Smti. Subalin Lyngdoh-vs-MeSEB	2007	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
4	C.C. No. 11/2009 Smti. A. Majaw-vs- MeSEB	2009	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
5.	C.C. No. 14/2009 Smti. D.B.S. Mukhim & Dr. (Mrs) M. Wahlang & Ors-vs- MeSEB	2009	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
6.	C.C. No. 39 of 2009 Smti. V.R. Syiem-vs- MeSEB	2009	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
7	C.C. No. 5 of 2010 E.S. Roy Thangkhiw- vs-MeSEB/MeECL	2010	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
8	C.P. Case No. 1(M)1997 MeSEB-vs- M/s Oriental Insurance Co. Ltd.	1997	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
9	C.C. No. 3-8 of 2006 Shri H.P. Doling & Ka Synjuk ki Rangbah Shnong-vs-MeSEB	2006 In the Court of the State Consumer Dispute Redressal Commission, Shillong	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL
10	Rahat Bawri-vs- MeECL	2015 Before the MSERC, Meghalaya, Shillong	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
11.	Shillong Sadar P.S. Case No. 24(2)2005- U/S 379 I.P.C.-State of	2005 In the Court of Judge District	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL



Meghalaya/MeECL-vs-Shri Felix Kharsati	Council, Shillong				
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G. IN THE COURT OF ASSISTANT TO DEPUTY COMMISSIONER, ETC., NONNGPOH						
Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1.	CP.No. 2(NGP) 2005 Shri Gobinda Ram Tigrania -vs-MeSEB	2005	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
2	Misc. Fatal Accident Compensation case No. 6/2006 Smti. Halimon Nesser -vs- MeSEB	2006	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
3	M.S. No. 2 (T) of 2011 MeSEB-vs-M/s Meghalaya Sova Ispat Pvt. Ltd.	2011	Shri N. Mozika Shri P. Nongbri			-MePDCL
4	M.S. No. 3(T) of 2011 MeSEB-vs-M/S Bomber Cement Plant Pvt. Ltd.	2011	Shri N. Mozika Shri P. Nongbri			-MePDCL
5	M.S. No. 1 (T) 2013 MeECL-vs-M/S Anirudha Steel (P) Ltd.	2013	Shri N. Mozika Shri P. Nongbri	-	-	-MePDCL
6	T.S. No. 6(T) of 1982 Ka Kwiss Mylliem Umlong-vs-MeECL	2011	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
7	T.S. No. 56(T) of 1985 Shri Deng Roy Kharnaior-vs-MeECL	2011	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
8	C.T. Case No. 8 of 2009 MeECL-vs-Krismel Niangler	2009	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
9	Ref. L.A. case No. 44 (B) 2012-Shri K.S. Singh Thabah-Vs- MeECL Ref. LA case No. 46(B) 2012	2012	Shri N. Mozika Shri P. Nongbri	-	-	MeECL



	Smti. Wanpli Majaw-vs-MeECL					
10	Misc. case No. 11 of 2010 In T.S. No. 11 of 2010 Smti. Santi Shylla & Ors-vs-MeECL & ors	2010	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
11	C.T. Case No. 22 of 2013 U/S 107/145 Cr. P.C. MeECL-vs-Shri Wanseng Jyrwa	2013	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
12	C.T. case No. 24 of 2013 U/S 107/145 Cr.P.C. MeECL-vs-Shri Alexander Lyndem & Ors.	2013	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
13	L.A. Case No. 45(B) 2012 Village Durbar, Sumer-vs-MeECL	2012	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
14	C.T. case No. 22 of 2013 U/S 145 Cr.P.C. MeECL-vs-Shri Robert Confield Chyne.	2013	Shri N. Mozika Shri P. Nongbri	-	-	MeECL
15	C.T. case No. 9 of 2015 U/S 107/105 Cr.P.C. MeECL-vs-Smti. Shimtilis Mawlein.	2015	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL
Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
16	T.S. No. 14(H) 2005 Shri Shilbrate Baruah-vs-MeSEB.	2005	Shri N. Mozika Shri P. Nongbri			MePDCL
17	MAC No. 7/1993 MeSEB-vs-Shankarlal Gujar	1993 In the MACT Court, Nongpoh	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL
18	T.S. No. 29(T)1989 Saltinoris Marbaniang-vs-MeSEB	1989	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL
19	T.S. No.1(T)1996 Drilsibon Saiborne-vs-MeSEB	1996	Shri N. Mozika Shri P. Nongbri			-MeECL



20	P.S. case No. 60(7)2004 U/S 376 I.P.C. State-vs-Shri Shanbor Marbaniang (SG)	2004	Shri N. Mozika Shri P. Nongbri	-	-	-MeECL
21	Case No. 2/96 Anjana Sinha-vs-MeSEB	1996 In the Court of Workman Compensation, Nongpoh	Shri N. Mozika Shri P. Nongbri	-	-	- MePDCL
22	M.S. No. 1(T) of 2011 MeECL-vs-M/s Gita Ferro Alloys (P) Ltd.	2011	Shri N. Mozika Shri P. Nongbri	-	-	- MePDCL
23	P.s. Nongpoh 24(2)2014 U/S 379 I.P.C G.R. No. 55/2014	2014	Shri N. Mozika Shri P. Nongbri	-	-	- MePDCL
25.	P. S. Nongpoh 43(2)2015 U/S 379 I.P.C. G.R. No. 27/2015 State/MeECL-vs---	2015	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL
26	Umiam P.S. No. 58(5)2015 U/S 380 I.P.C. G.R. No. 179/2015 State/MeECL-Vs---	2015	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL

H. IN THE COURT OF ASSISTANT TO DEPUTY COMMISSIONER ETC. JOWAI						
Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1	M.S. No. 1/1986 Chalna Mukhim-vs-MeSEB	1986	Shri N. Mozika Shri P. Nongbri	-	-	- MePDCL
2	L.A. Case No. 1 of 2009 (Ref. 392/2006 of 2010) Rev. P. Pohbai-Vs-D.C./MeECL	2009	Shri N. Mozika Shri P. Nongbri	Pending	- Land Compensation	-MePGCL
3	T.S. No. 12 of 2019	2019 In the Court of	Shri N. Mozika Shri P. Nongbri	Pending	-	MePDCL



JUD Cements-Vs- MeECL	Asstt. to D.C., Khliehriat				
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I. IN THE DISTRICT CONSUMER DISPUTES REDRESSAL FORUM, JOWAI

Sl. No.	Case No. and Name of Parties	Date of Commencement of proceedings	Name of Lawyers/Firms representing the Corporation	Present Status	Remarks	Name of the Entity
1	C. Petition No. 14 of 2006 Smti. Testbina Nongsiej-vs-MeSEB	2006	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL
2	Case No. 40 of 2011 Smti Tuphein Kyning- vs-MeECL	2011	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL
3	C.C. No. 50 of 2013. D. Tariang & Shri Tiporman Tariang-vs- MeECL	2013	Shri N. Mozika Shri P. Nongbri	-	-	MePDCL

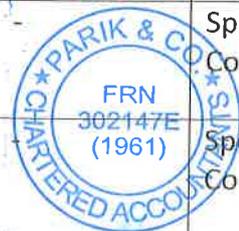
J. OTHER CASES IN OTHER COURTS

1.	MHRC Case No. 09/2018 & 22/2018 Electrocution in North Garo Hills	2018	Suo Moto Case			MePDCL
2.	MHRC Case No. 46/2019 Electrocution Case at Tharia Village	2019	Suo Moto Case			MePDCL
3.	MHRC Case No.1/2020 Electrocution case at Tura	2020	Suo Moto Case			MePDCL
4.	Arbitration Tribunal, New Delhi M/s Deepak Cables (India) Limited Vs M/s PGCIL and MePTCL.	2021	Indus Law Associates, New Delhi			MePTCL



**(B) STATUS OF THEFT OF ELECTRICITY IN WEST GARO HILLS AS ON 31st March
2021-2022.**

Sl. No.	Name and Address of Consumer	Date of FIR and Police Station	Compensation/ Penalty Amount	Amount paid/Not paid	Name & Address of the Special Court	Remarks.
1	Abdul Wahid Ali New Bhaitbari	11.6.2014	-	-	Special Court, Tura	
2	Mofial Hoque Sarkar, New Bhaitbari	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
3	Abdul Sakur Sarkar New Bhaitbari	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
4	Abdul Zalila.k.a Khalil S.K., Sidakandi.	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
5	Thazimuddin Sheik, Patranga	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
6	Farid Sheik, Sidakandi	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
7	Abdul Kashem Akona, New Bhaitbari	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
8	Bula Sing, Rajabala	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
9	Akkra Zaman, New Bhaitbari	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
10	Gulzar Rahman, Rajabala	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
11	Abdul Kader Sk., Rajabada	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	
12	Abdul Sahmad Sarkar, Rajabala	11.6.2014 Rajabala Pop	-	-	Special Court, Tura	



13	Shohidul S.K.	11.6.2014 Rajabala Pop	-	-	Special Court, Tura
14	Fatima Begom (Rice Mill), Garodubi	29.01.2014 Rajabala Pop	-	-	Special Court, Tura
15	Akrezzaman (Rice Mill), Magurbari	29.01.2014 Rajabala Pop	-	-	Special Court, Tura
16	Someka Bewa (Rice Mill), Magurbari	29.01.2014 Rajabala Pop	-	-	Special Court, Tura
17	M/s Kamakhya Welding/Jeebon Das, Debasipara, Tura.	10.06.2011 Police Station, Tura.	Rs. 1,18,652.00	Paid on 28.06.2011	Special Court, Tura
18	R.K. Thakur, Danakgre, Tura	13.06.2011 Araimile Beat House	-	-	Special Court, Tura
19	Newberth Sangma, Monabari, Garobadha	23.06.2011 Monabari Out Post	-	-	Special Court, Tura
20	Shri David M. Sangma, Megonggre, Tura	15.07.2011 Chandmari Beat House.	Rs. 4,267.00	Paid on 26.07.2011	Special Court, Tura
21	Shri Setpoline R. Sangma Megonggre, Tura	15.07.2011 Chandmari Beat House	Rs. 16,212.00	Paid on 13.07.2011	Special Court, Tura
22	Shri Sengsot Ch. Marak, Megonggre, Tura	15.07.2011 Chandmari Beat House	Rs. 5,334.00	Paid on 25.07.2011	Special Court, Tura
23	Shri Jeeten M. Sangma, Megonggre, Tura	15.07.2011 Chanmari Beat House.	Rs. 4,2 07.00	Paid on 26.07.2011	Special Court, Tura
24	Smti. Merina T. Sangma, Derangittim, Tura	09.08.2011 Tura Police Station	-	-	Special Court, Tura
25	Smti. Kemojini Sangma, Derangittim, Tura	09.08.2011 Tura Police Station	Rs. 6,912.00	Paid on 06.09.2011	Special Court, Tura
26	Smti. Prejith M. Sangma Derangittim, Tura	09.08.2011 Tura Police Station	-	-	Special Court, Tura
27	Smti. Pemodini Sangma, Darangittim, Tura	09.08.2011 Tura Police Station	Rs. 6,912.00	Paid on 01.09.2011	Special Court, Tura
28	Smti. Bodila R. Marak Derangittin, Tura	09.08.2011 Tura Police Station	Rs. 3,711.00	Paid on 10.08.2011	Special Court, Tura
29	Smti. Leodini M.Sangma	09.08.2011 Tura Police	Rs. 6,912.00	Paid on 10.08.2011	Special Court, Tura



	Derangittim, Tura	Station				
30	Shri Anil Das, C/o Ronika Ch. Sangma Mondotila	14.07.2011 Tura Police Station	Rs. 8,025.00	Paid on 17.08.2011	Special Court, Tura	
31	R.C. Barali, ITI No. 2 Type VI ITI Complex		Rs. 4491.00	Not paid	Special Court, Tura	
32	The Principal RVTI Qtr., Araimile		Rs. 2872.00	Paid on 01.08.2012	Special Court, Tura	
33	Staff Quarter Type IV, Unit 2, Walbakre		Rs. 1531.00	Not paid	Special Court, Tura	
34	Staff Quarter Type IV, Unit Nb.2, Walbakre		Rs. 4392.00	Not paid	Special Court, Tura	
35	Staff Quarter, Unit No.1, Walbakre		Rs. 2575.00	Not paid	Special Court, Tura	
36	RVTI Quarter. ITI complex		Rs. 2911.00	Paid on 03.08.2012	Special Court, Tura	
37	K.R. Marak, ITI Qtr. Araimile		Rs. 3,864.00	Not paid	Special Court, Tura	
38	Noresh Sangma, Balsanang		Rs. 2,825.00	Paid on 03.08.2012	Special Court, Tura	
39	SDO irrigation Qtr. 5, Occ. By Siljon D. Shira, Dakopgre		Rs. 3,327.00	Not paid	Special Court, Tura	
40	SDO irrigation Qtr. 6, Town complex, Dakopgre		Rs.4,338.00	Paid on 07.08.2012	Special Court, Tura	
41	Sweeper Qtr. Forest Department, Forest Tilla		Rs.1247.00	Not paid	Special Court, Tura	
42	Forest Guard Qtr. Forest Tilla		Rs.1863.00	Not paid	Special Court, Tura	
43	DO Soil IV Grade No. 12, forest Tilla		Rs.6124.00	Not paid	Special Court, Tura	
44	GDC Qtr, SAOSSB Office, Araimile		Rs.16,516.00	Not paid	Special Court, Tura	
45	Garo Hills Dist. Council, Araimile		Rs.9017.00	Paid on 07.08.2012	Special Court, Tura	
46	Wild life Chowkidar Qtr. Dakopgre		Rs.2,609.00	Paid on 07.08.2012	Special Court, Tura	
47	Md. Soliwal Islam, Bolabari, Phulbari		Rs.1199.00	Paid on 30.08.2012	Special Court, Tura	
48	Abu SiddiqueBelbari Phulbari		Rs.3118.00	Not paid	Special Court, Tura	
49	New Circuit house Qtr.Tura		Rs.18774.00	Not paid	Special Court, Tura	



50	Rakesh Gupta, Barengapara		Rs.2512.00	Not paid	Special Court, Tura	
51	Commissioner of Division, Type IV Qtr. Dakopgre		Rs.4500.00	Not paid	Special Court, Tura	
52	Commissioner of Division. Type VI Qtr. Dakopgre		Rs.1639.00	Paid on 14.09.2012	Special Court, Tura	
53	Robin Marak, New Circuit House Tura		Rs. 850.00	Paid on 14.09.2012	Special Court, Tura	
54	Gauri Songkor Qtr. New Circuit House Tura		Rs.1,219.00	Paid on 14.09.2012	Special Court, Tura	
55	Hori Kr. Sharma, New Circuit House Tura		Rs.1,883.00	Paid on 14.09.2012	Special Court, Tura	
56	S. Hajong New Circuit House Tura		Rs.2,770.00	Paid on 14.09.2012	Special Court, Tura	
57	Bimal Ch. Koch, New Circuit House Tura		Rs.1,280.00	Paid on 14.09.2012	Special Court, Tura	
58	Perrington Momin, New Circuit House Tura		Rs.2,176.00	Not paid	Special Court, Tura	
59	Pulchon Marak, Upp. Babupara		Rs.1874.00	25.09.2012	Special Court, Tura	
60	Dominik. M.Sangma, Bolsal Achik		Rs.1073.00	10.10.2012	Special Court, Tura	
61	Salseng N. Sangma Mondoltilla, Tura		Rs.7000.00	05.10.2012	Special Court, Tura	
62	Lilas Bina M. Sangma, Hawakhana		Rs.2841.00	Not paid	Special Court, Tura	
63	Ashibrata Ghosh, T.D. Road		Rs.3682.00	07.12.2012	Special Court, Tura	
64	Limpha Sangma, Bolsal Achik		Rs.1321.00	12.02.2013	Special Court, Tura	
65	Oglin A. Sangma, Bolsal Achik		Rs. 616.00	08.02.2013	Special Court, Tura	
66	GDC Quarter No. 13, Hawakhana		Rs.5554.00	Not paid	Special Court, Tura	
67	James Nitin Marak, Rangirra		Rs.1931.00	Not paid	Special Court, Tura	
68	Lucas N. Sangma, Bolsal Achik		Rs.1023.00	08.02.2013	Special Court, Tura	
69	Amilla N. Sangma, Kongbe Gittim		Rs.678.00	08.02.2013	Special Court, Tura	
70	Kohima Marak, Kongbe Gittim		Rs.1965.00	08.02.2013	Special Court, Tura	



71	Karmi R. Marak, Rangirra		Rs.2382.00	Not paid	Special Court, Tura
72	Radheyshyam, Agarwal, Dalu Road		Rs.40.300.00	28.02.2013	Special Court, Tura
73	Dhaneshwar, Koch, Akonggre	-	Rs.7291.00	Not paid	Special Court, Tura
74	Rojan A. Sangma, Alotgre	-	Rs.2398.00	Not paid	Special Court, Tura
75	Singbath Sangma, Cherange	-	Rs.6048.00	Paid on 15.05.2013	Special Court, Tura
76	Dilip Momin, Cherangre	-	Rs.3677.00	Paid on 15.05.2013	Special Court, Tura
77	Dilip Marak, Cherangre	-	Rs.5716.00	Paid on 15.05.2013	Special Court, Tura
78	Kasasona Malik, Nakham Bazar	-	Rs.1304.00	Paid on 29.05.2013	Special Court, Tura
79	Wallace A. Sangma, Cherangre	-	Rs.1888.00	Not paid	Special Court, Tura
80	Gautam Bahadur, Nakham Bazar. Thapa	-	Rs.3294.00	Paid on 29.05.2013	Special Court, Tura
81	Tilak Thapa, Nakham Bazar	-	Rs. 3,468.00	Paid on 29.05.2013	Special Court, Tura
82	Deka & Associates, Najing Bazar, Tura	-	Rs.20,768.00	Not paid	Special Court, Tura
83	Presilda MarakChitoktak	-	Rs.2,388.00	Paid on 13.08.2013	Special Court, Tura
84	Santoke Sonar, PHE Qtr.	-	-	Not paid	Special Court, Tura
85	Nosilik Ch. Marak, PHE Qtr.	-	-	Not paid	Special Court, Tura
86	Habison Sangma, PHE Qtr.	-	-	Not paid	Special Court, Tura
87	Depen Hajong, PHE Qtr.	-	-	Not paid	Special Court, Tura
88	Robert Sangma, PHE Qtr.	-	-	Not paid	Special Court, Tura
89	Kalpana Sangma, Ranggira	-	-	Not paid	Special Court, Tura
90	Bijita Ch. Sangma, Ranggira	-	-	Not paid	Special Court, Tura
91	Misto R. Marak, Ranggira	-	-	Not paid	Special Court, Tura
92	Morning Sangma, Ranggira	-	-	Not paid	Special Court, Tura



93	Protap Hajong, Rongka Chiring	-	-	Not paid	Special Court, Tura
94	Moniram A. Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
95	Jason Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
96	James G. Momin, Rongka Chiring	-	-	Not paid	Special Court, Tura
97	Janetson Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
98	Subol Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
99	Etalik Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
100	Monojit Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
101	Lip Marak, Rongka Chiring	-	-	Not paid	Special Court, Tura
102	Sympru Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
103	Chiteranjan B. Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
104	Prenitson R. Marak, Rongka Chiring	-	-	Not paid	Special Court, Tura
105	Peterson Momin, Rongka Chiring	-	-	Not paid	Special Court, Tura
106	Timbu Marak, Rongka Chiring	-	-	Not paid	Special Court, Tura
107	Solbison Sangma, Rongka Chiring	-	-	Not paid	Special Court, Tura
108	Tengbirth Sangma, ITI Compound	-	-	Not paid	Special Court, Tura
109	Russel Marak, ITI Compound	-	-	Not paid	Special Court, Tura
110	Niterson Sangma, ITI Compound	-	-	Not paid	Special Court, Tura
111	Sombe. A. Sangma, ITI Compound	-	-	Not paid	Special Court, Tura
112	Jonet Marak, ITI Compound	-	-	Not paid	Special Court, Tura
113	Pritilla Marak, ITI Compound	-	-	Not paid	Special Court, Tura
114	Babil Sangma, Badagonggre	-	-	Not paid	Special Court, Tura



115	Ujin Marak, Badagonggre	-	-	Not paid	Special Court, Tura	
116	Bijoy Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
117	Gracilline Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
118	Grejoyce Marak, Badagonggre	-	-	Not paid	Special Court, Tura	
119	Khalibar Marak, Badagonggre	-	-	Not paid	Special Court, Tura	
120	Pharam Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
121	John Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
122	Rejen Marak, Badagonggre	-	-	Not paid	Special Court, Tura	
123	Darlin Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
124	Prini Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
125	Markus Marak, Badagonggre	-	-	Not paid	Special Court, Tura	
126	Tharmmy N. Marak, Badagonggre	-	-	Not paid	Special Court, Tura	
127	Monitha Sangma, Badagonggre	-	-	Not paid	Special Court, Tura	
128	Thalnet Momin, Chandagre	-	-	Not paid	Special Court, Tura	
129	Goldin Sangma, Chandagre	-	-	Not paid	Special Court, Tura	
130	Moonstar Marak, Chandagre	-	-	Not paid	Special Court, Tura	
131	Chaysa Momin, Chandagre	-	-	Not paid	Special Court, Tura	
132	Tina N. Sangma, Chandagre	-	-	Not paid	Special Court, Tura	
133	Rickyson Marak, Chandagre	-	-	Not paid	Special Court, Tura	
134	Julius Marak, Kamipara	-	-	Not paid	Special Court, Tura	
135	Uttam Marak, Kamipara	-	-	Not paid	Special Court, Tura	
136	Salmon Marak, Kamipara	-	-	Not paid	Special Court, Tura	



137	Doisol Ch. Marak, Kamipara	-	-	Not paid	Special Court, Tura	
138	Bomi Sangma, Kamipara	-	-	Not paid	Special Court, Tura	
139	Albina Marak, Kamipara	-	-	Not paid	Special Court, Tura	
140	Kulwin Marak, Kamipara	-	-	Not paid	Special Court, Tura	
141	Dipali Marak, Kamipara	-	-	Not paid	Special Court, Tura	
142	Juden Marak, Kamipara	-	-	Not paid	Special Court, Tura	
143	Jakob Sangma, Kamipara	-	-	Not paid	Special Court, Tura	
144	Bitdik Marak, Kamipara	-	-	Not paid	Special Court, Tura	
145	Sudar Sangma, Kamipara	-	-	Not paid	Special Court, Tura	
146	Kulu Marak, Matchikol	-	-	Not paid	Special Court, Tura	
147	Supok Marak, Matchikol	-	-	Not paid	Special Court, Tura	
148	Philip Marak, Matchikol	-	-	Not paid	Special Court, Tura	
149	Silita Sangma, Matchikol	-	-	Not paid	Special Court, Tura	
150	Mekhrang Sangma, Matchikol	-	-	Not paid	Special Court, Tura	
151	Bimol Sangma, Matchikol	-	-	Not paid	Special Court, Tura	
152	Kanon Sangma, Matchikol	-	-	Not paid	Special Court, Tura	
153	Victoria Sangma, Matchikol	-	-	Not paid	Special Court, Tura	
154	Edward Marak, Matchikol	-	-	Not paid	Special Court, Tura	
155	Stiben Marak, Matchikol	-	-	Not paid	Special Court, Tura	
156	Lao Marak, Matchikol	-	-	Not paid	Special Court, Tura	
157	Pokas Marak, Matchikol	-	-	Not paid	Special Court, Tura	
158	Porimol Darength, Matchikol	-	-	Not paid	Special Court, Tura	



159	Ranjan Marak, Matchikol	-	-	Not paid	Special Court, Tura	
160	Dobat Momin, ITI Area	-	-	Not paid	Special Court, Tura	
161	Tesilda Sangma, ITI Area	-	-	Not paid	Special Court, Tura	
162	Butchon Marak, ITI Area	-	-	Not paid	Special Court, Tura	
163	Birola K. Sangma, ITI Area	-	-	Not paid	Special Court, Tura	
164	Jimmy A. Sangma, ITI Area	-	-	Not paid	Special Court, Tura	
165	Nbensila K. Marak, ITI Area	-	-	Not paid	Special Court, Tura	
166	Community Hall, ITI Area	-	-	Not paid	Special Court, Tura	
167	Melina Sangma, ITI Area	-	-	Not paid	Special Court, Tura	
168	Piyoli Momin, ITI Area	-	-	Not paid	Special Court, Tura	
169	Punchi Momin, ITI Area	-	-	Not paid	Special Court, Tura	
170	Carbu Sangma, ITI Area	-	-	Not paid	Special Court, Tura	
171	Dakstar Momin, ITI Area	-	-	Not paid	Special Court, Tura	
172	Dimshing Marak, ITI Area	-	-	Not paid	Special Court, Tura	
173	Marsulin Marak, ITI Area	-	-	Not paid	Special Court, Tura	
174	Cotrol Kha Sangma, Najing Bazar	-	-	Not paid	Special Court, Tura	
175	Poles Marak, Najing Bazar	-	-	Not paid	Special Court, Tura	
176	Usha A. Sangma, Nikrang Ading	-	-	Not paid	Special Court, Tura	
177	Lina T. Sangma, Nikrang Ading	-	-	Not paid	Special Court, Tura	
178	Nina G. Momin, Nikrang Ading	-	-	Not paid	Special Court, Tura	
179	Kemol G. Momin, Nikrang Ading	-	-	Not paid	Special Court, Tura	
180	Hilton Momin, Teteng Aja	-	-	Not paid	Special Court, Tura	



181	Christina Marak, Teteng Aja	-	-	Not paid	Special Court, Tura
182	Jeres Marak, Alotgre	-	-	Not paid	Special Court, Tura
183	Sitme Sangma, Alotgre	-	-	Not paid	Special Court, Tura
184	Letterson D. Shira, Alotgre	-	-	Not paid	Special Court, Tura
185	Rojan A Sangma, Alotgre	-	-	Not paid	Special Court, Tura
186	Dhaneswar Koch, Alotgre	-	-	Not paid	Special Court, Tura
187	Libarth A. Sangma, Alotgre	-	-	Not paid	Special Court, Tura
188	Michael Marak, Alotgre	-	-	Not paid	Special Court, Tura
189	Senjila Sangma, Alotgre	-	-	Not paid	Special Court, Tura
190	Jonith R. Marak, Reserve Gittim	-	-	Not paid	Special Court, Tura
191	Hesilla D. Shira, Reserve Gittim	-	-	Not paid	Special Court, Tura
192	Polbendro Marak, Reserve Gittim	-	-	Not paid	Special Court, Tura
193	Porison Sangma, Syllanggre	-	-	Not paid	Special Court, Tura
194	Lucky K. Marak, Syllanggre	-	-	Not paid	Special Court, Tura
195	Meribel Sangma, Dobakkol	-	-	Not paid	Special Court, Tura
196	Webina Sangma, Dobakkol	-	-	Not paid	Special Court, Tura
197	Soivally Momin, Dobakkol	-	-	Not paid	Special Court, Tura
198	Kirandro Marak, Dobakkol	-	-	Not paid	Special Court, Tura
199	Elison Marak, Dobakkol	-	-	Not paid	Special Court, Tura
200	Sones Sangma, Dobakkol	-	-	Not paid	Special Court, Tura
201	Diklang Sangma, Dobakkol	-	-	Not paid	Special Court, Tura
202	Rom Rom Sangma, Dobakkol	-	-	Not paid	Special Court, Tura



203	Palgus Sangma, Dobakkol	-	-	Not paid	Special Court, Tura
204	Uttam Marak,Shantinagar	-	-	Not paid	Special Court, Tura
205	Sudin Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
206	M. Cota, Shantinagar	-	-	Not paid	Special Court, Tura
207	Yeni Marak, Shantinagar	-	-	Not paid	Special Court, Tura
208	Samir Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
209	Umur A. Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
210	Ushit G. Momin, Shantinagar	-	-	Not paid	Special Court, Tura
211	Nehir G. Momin, Shantinagar	-	-	Not paid	Special Court, Tura
212	Umor Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
213	Achin Momin, Shantinagar	-	-	Not paid	Special Court, Tura
214	Siljoy Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
215	Rocky Marak, Shantinagar	-	-	Not paid	Special Court, Tura
216	Osim S. Marak, Shantinagar	-	-	Not paid	Special Court, Tura
217	Birujit Marak, Shantinagar	-	-	Not paid	Special Court, Tura
218	Karang Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
219	Kol A. Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
220	Soteng Marak, Shantinagar	-	-	Not paid	Special Court, Tura
221	Leja Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
222	Sajiram Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
223	Monohol Sangma, Shantinagar	-	-	Not paid	Special Court, Tura
224	Endi Sangma,Najing Baazar	-	-	Not paid	Special Court, Tura



225	Mileng Sangma, Najing Baazar	-	-	Not paid	Special Court, Tura
226	Sujata Sangma, Najing Baazar	-	-	Not paid	Special Court, Tura
227	Meton Marak, Najing Baazar	-	-	Not paid	Special Court, Tura
228	Gomma Sangma, Najing Baazar	-	-	Not paid	Special Court, Tura
229	Prester Sangma, Najing Baazar	-	-	Not paid	Special Court, Tura
230	Lemchat Sangma, Najing Baazar	-	-	Not paid	Special Court, Tura
231	Alton Sangma, Najing Baazar	-	-	Not paid	Special Court, Tura
232	Jongman B. Marak, Agillanggre	-	-	Not paid	Special Court, Tura
233	Perebin Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
234	Slipson Marak, Agillanggre	-	-	Not paid	Special Court, Tura
235	Merithe Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
236	Sotis Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
237	Gorin Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
238	Soten Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
239	Gimi C. Marak, Agillanggre	-	-	Not paid	Special Court, Tura
240	Tablu Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
241	Linus Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
242	Dipak Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
243	Dirijith Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
244	Jolech Sangma, Agillanggre	-	-	Not paid	Special Court, Tura
245	Sujit Marak, Agillanggre	-	-	Not paid	Special Court, Tura
246	Remonnan R. Marak, Nogapara	-	-	Not paid	Special Court, Tura



247	Rongmie R. Marak, Nogapara	-	-	Not paid	Special Court, Tura
248	Loma Ch. Marak, Nogapara	-	-	Not paid	Special Court, Tura
249	Bolsreng Sangma, Nogapara	-	-	Not paid	Special Court, Tura
250	Rengson Marak, Nogapara	-	-	Not paid	Special Court, Tura
251	Kaljing M. Sangma, Nogapara	-	-	Not paid	Special Court, Tura
252	Tengsing Sangma, Nogapara	-	-	Not paid	Special Court, Tura
253	Firstson Marak, Nogapara	-	-	Not paid	Special Court, Tura
254	Poron Sangma, Nogapara	-	-	Not paid	Special Court, Tura
255	Mikseng Sangma, Kilmatgittim	-	-	Not paid	Special Court, Tura
256	Budu Sangma, Kilmatgittim	-	-	Not paid	Special Court, Tura
257	Rangjeng Marak, Kilmatgittim	-	-	Not paid	Special Court, Tura
258	Mingsi Sangma, Kilmatgittim	-	-	Not paid	Special Court, Tura
259	Dingjeng Marak, Kilmatgittim	-	-	Not paid	Special Court, Tura
260	Kepson Sangma, Kilmatgittim	-	-	Not paid	Special Court, Tura
261	Nason Sangma, Kilmatgittim	-	-	Not paid	Special Court, Tura
262	Tengjeng Marak, Kilmatgittim	-	-	Not paid	Special Court, Tura
263	Sinjang R. Marak, Kilmatgittim	-	-	Not paid	Special Court, Tura
264	Tengsmei Sangma, Kilmatgittim	-	-	Not paid	Special Court, Tura
265	Gemting Marak, Bansali	-	-	Not paid	Special Court, Tura
266	Asto Sangma, Bansali	-	-	Not paid	Special Court, Tura
267	Tame Sangma, Bansali	-	-	Not paid	Special Court, Tura
268	Maikel Sangma, Bansali	-	-	Not paid	Special Court, Tura



269	Carolin Sangma, Bansali	-	-	Not paid	Special Court, Tura
270	Kandu Sangma, Bansali	-	-	Not paid	Special Court, Tura
271	Bansali Sangma, Bansali	-	-	Not paid	Special Court, Tura
272	Demila Koch, Bansali	-	-	Not paid	Special Court, Tura
273	Sonimol Koch, Bansali	-	-	Not paid	Special Court, Tura
274	Biston Sangma, Bansali	-	-	Not paid	Special Court, Tura
275	Jingan Marak, Jengjal	-	-	Not paid	Special Court, Tura
276	Silgnak Marak, Jengjal	-	-	Not paid	Special Court, Tura
277	Francis Sangma, Jengjal	-	-	Not paid	Special Court, Tura
278	Malie Sangma, Jengjal	-	-	Not paid	Special Court, Tura
279	Klani Sangma, Jengjal	-	-	Not paid	Special Court, Tura
280	Hetela Marak, Jengjal	-	-	Not paid	Special Court, Tura
281	Jimbirthg Sangma, Jengjal	-	-	Not paid	Special Court, Tura
282	Birulla Sangma, Jengjal	-	-	Not paid	Special Court, Tura
283	Abdul Khan, Jengjal	-	-	Not paid	Special Court, Tura
284	Tuplin Marak, Jengjal	-	-	Not paid	Special Court, Tura
285	Anipa Marak, Jengjal	-	-	Not paid	Special Court, Tura
286	Pinsing Sangma, Jengjal	-	-	Not paid	Special Court, Tura
287	Priman Lohar, Jengjal	-	-	Not paid	Special Court, Tura
288	Hasha Marak, Jengjal	-	-	Not paid	Special Court, Tura
289	Dimila Hajong, Jengjal	-	-	Not paid	Special Court, Tura
290	Melickson Sangma, Jengjal	-	-	Not paid	Special Court, Tura



291	Ronal Momin, Jengjal	-	-	Not paid	Special Court, Tura	
292	Jetro Sangma, Matchakolgre	-	-	Not paid	Special Court, Tura	
293	Kritson Sangma, Matchakolgre	-	-	Not paid	Special Court, Tura	
294	Tieng Sangma, Bokmagre	-	-	Not paid	Special Court, Tura	
295	Bokmagre Cluster Centre, Bokmagre	-	-	Not paid	Special Court, Tura	
296	Theilinel Ch. Marak, Wadanang	-	-	Not paid	Special Court, Tura	
297	Madhubala A. Sangma, Chitoktak	-	-	Not paid	Special Court, Tura	
298	Walseng Momin, Chitoktak	-	-	Not paid	Special Court, Tura	
299	Semia Sangma, Chitoktak	-	-	Not paid	Special Court, Tura	
300	Domatush Marak, Chitoktak	-	-	Not paid	Special Court, Tura	
301	Kenedi Sangma, Chitoktak	-	-	Not paid	Special Court, Tura	
302	Maselina Sangma, Chitoktak	-	-	Not paid	Special Court, Tura	
303	Clever Momin, Chitoktak	-	-	Not paid	Special Court, Tura	
304	M alin Sangma, Chitoktak	-	-	Not paid	Special Court, Tura	
305	Hebinat Sangma, Araimile	-	-	Not paid	Special Court, Tura	
306	Nobani Sangma, Araimile	-	-	Not paid	Special Court, Tura	
307	Senita Ch. Marak, Araimile	-	-	Not paid	Special Court, Tura	
308	Metarson Sangma, Araimile	-	-	Not paid	Special Court, Tura	
309	Arjun Thakur, Araimile	-	-	Not paid	Special Court, Tura	
310	Mormi B. Marak, Araimile	-	-	Not paid	Special Court, Tura	
311	Lila Sangma, Araimile	-	-	Not paid	Special Court, Tura	
332	Shri Levingstone K. Momin, Mondoltilla, Tura	14.07.2011 Tura Police Station	-	-	Special Court, Tura	



333	Ello Dio Rongram	-	Rs. 2,433.00	26.04.2012	Special Court, Tura
334	Ramkrishna Mission, Berubari L.P. School	-	Rs. 1,379.00	Not paid	Special Court, Tura
335	Ram Krishna Seva Society Samity	-	Rs. 24,709.00	Not paid	Special Court, Tura
336	Smti. Leontina Marak L. Wadanang	-	Rs. 1,397.00	24.05.2012	Special Court, Tura
337	Principal/Cum Secretary Babelapara G/Higher Secondary School, Babelapara, Under Dalu Sub-Division.	28.09.2011 Dalu Police Station	Rs. 24,710.00	04.06.2012	Special Court, Tura
338	Deka Associates Najing Bazar, Tura	-	Rs. 35,496.00	04.06.2012	Special Court, Tura
339	Kalford Marak Balsanang, Tura	-	-Rs. 2,560.00	19.06.2012	Special Court, Tura
340	Premish Marak Balsanang, Tura	-	Rs. 1,456.00	19.06.2012	Special Court, Tura
341	Merden Ch. Marak, Dakopgre	-	Rs. 1,321.00	19.06.2012	Special Court, Tura
342	Mukti Marak Dakopgre	-	Rs. 2,729.00	19.06.2012	Special Court, Tura
343	Juliana R. Marak Walbakgre	-	Rs. 1,242.00	06.08.2012	Special Court, Tura
344	Cyril T. Sangma Walbakgre	-	Rs. 8,257.00	06.08.2012	Special Court, Tura
345	Jonwill Momin Walbakgre	-	Rs. 2,270.00	Not paid	Special Court, Tura
346	Suber Areng Walbakgre	-	Rs. 1,321.00	30.07.2012	Special Court, Tura
347	Sanjetha Ch. Marak Walbakgre	-	Rs. 3,062.00	30.07.2012	Special Court, Tura
348	Staff Qtr. Type IV, Unit-I, Owned by Leonat Sangma, Walbakgre.	-	Rs. 1,652.00	30.07.2012	Special Court, Tura
349	Shri R. Barua, ITI No. 1. Type-VI ITI Complex	-	Rs. 3,861.00	01.08.2012	Special Court, Tura



**(C) STATUS OF THEFT OF ELECTRICITY IN EAST GARO HILLS AS ON 31st March
2022**

Sl. No.	Name and Address of Consumer	Date of FIR and Police Station	Compensation /Penalty Amount	Amount paid/Not paid	Name & Address of the Special Court	Remarks.
1	Shri Benedik Sangma, Upper Samgong.	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
2	Shri Gresment Marak, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
3	Smti. Albina Marak, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
4	Smti. Sengchi Marak, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
5	Shri Galdik Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
6	Shri Thrillin Sengkal, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
7	Shri Tridison Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
8	Shri Sinbath Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
9	Shri Tengsrang Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
10	Shri Palsan M.Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
11	Shri Plan Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
12	Shri John	30.7.2014	-	-	Special Court,	



	Sangma, Upper Samgong	Williamnagar Police Station			Williamnagar	
13	Shri Rikseng S. Marak, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
14	Shri Brillian Marak, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
15	Shri Grinbath Sangma, Upper Samgong	30.7.2014 Williamnagar Police Station	-	-	Special Court, Williamnagar	
16	ICICI Bank, Kusim Kolgre	NIL Williamnagar Police Station	Rs. 17679/-	Paid on 22.2.2013	Special Court, Williamnagar.	
17	SBI, Samanda	NIL Williamnagar Police Station	Rs. 19674/-	Paid on 22.2.2013	Special Court, Williamnagar.	
18	Shri Krister Areng D.C. New Colony	NIL Williamnagar Police Station	Rs. 2015/-	Not paid	Special Court, Williamnagar.	
19	Shri Pilarson Sangma, Nokil awe	NIL Williamnagar Police Station	Rs. 1728/-	Not paid	Special Court, Williamnagar.	
20	Shri Alberth Momin, Nokil awe	NIL Williamnagar Police Station	Rs. 1206/-	Not paid	Special Court, Williamnagar.	
21	Shri Linderson A. Sangma, Nokil awe	NIL Williamnagar Police Station	Rs. 1626/-	Not paid	Special Court, Williamnagar.	
22	Shri Palaria Momin, Nokil awe	NIL Williamnagar Police Station	Rs. 1146/-	Not paid	Special Court, Williamnagar.	
23	Shri Midansing Sangma, Nokil awe	NIL Williamnagar Police Station	Rs. 804/-	Not paid	Special Court, Williamnagar.	
24	Shri S. Marak, Kusimkolgre	NIL Williamnagar Police Station	Rs. 3408/-	Not paid	Special Court, Williamnagar.	
25	Shri P. Chisim, Nokil awe	NIL Williamnagar Police Station	Rs. 1938/-	Not paid	Special Court, Williamnagar.	
26	Shri Johnstar Momin, Medical Colony.	NIL Williamnagar Police Station	Rs. 1866/-	Not paid	Special Court, Williamnagar.	
27	Shri Belson D.	NIL	Rs. 678/-	Not paid	Special Court,	



	Sangma, PWD old Colony	Williamnagar Police Station			Williamnagar.
28	Shri Chengwat Momin, PWD old Colony	NIL Williamnagar Police Station	Rs. 1086/-	Paid on 01.09.2011	Special Court, Williamnagar.
29	Shri Kindbirth Sangma, PWD old Colony	NIL Williamnagar Police Station	Rs. 1938/-	Paid on 01.09.2011	Special Court, Williamnagar.
30	Shri Poelson Marak, PWD old Colony	NIL Williamnagar Police Station	Rs. 2106/-	Paid on 01.09.2011	Special Court, Williamnagar.
31	Shri Ahimson Sangma, PWD old Colony	NIL Williamnagar Police Station	Rs. 1662/-	Paid on 01.09.2011	Special Court, Williamnagar.
32	Shri Basu Chetry, PWD old Colony	NIL Williamnagar Police Station	Rs. 774/-	Not paid	Special Court, Williamnagar.
33	Shri Nikolash Sangma, PWD old Colony	NIL Williamnagar Police Station	Rs. 2280/-	Not paid	Special Court, Williamnagar.
34	Shri alter Marak, PWD old Colony	NIL Williamnagar Police Station	Rs. 1086/-	Not paid	Special Court, Williamnagar.
35	Shri S. Ghose, PWD old Colony	NIL Williamnagar Police Station	Rs. 1086/-	Not paid	Special Court, Williamnagar.

(D) STATUS OF THEFT OF ELECTRICITY IN WEST JAINZIA HILLS DISTRICT AS ON 31st March 2021-2022.

Sl. No.	Name and Address of Consumer	Date of FIR and Police Station	Compensation /Penalty amount	Amount paid/Not paid	Name & Address of the Special Court	Remarks.
1	Smti. Sat Thubru lawmusiang Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 25,812/-	Not paid	Special Court, Jowai	
2	Smti. Shida Lamare lawmusiang Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 25,812/-	Not paid	Special Court, Jowai	
3	Smti. Marg Susngi, lawmusiang	10.06.2009 Jowai Police	Rs. 25,812/-	Not paid	Special Court,	



	Nangbah, Jowai	Station			Jowai
4	Smti. Seldoris Dkhar, Mookoi, Syiem Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 25,812/-	Not paid	Special Court, Jowai
5	Susngi, Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 25,812/-	Not paid	Special Court, Jowai
6	Dur Hing, lawmusiang Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 25,812/-	Not paid	Special Court, Jowai
7	Shri Lakhon Laskor lawmusiang Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 25,812/-	Not paid	Special Court, Jowai
8	Tea shop Nangbah, Jowai	10.06.2009 Jowai Police Station	Rs. 11,460/-	Not paid	Special Court, Jowai
9	Smti. Juh Hinge, Dukhu Nangbah	10.06.2009 Jowai Police Station	Rs. 25,812/	Not paid	Special Court, Jowai
10	Shri Diwi Passi Dukhu Nangbah	10.06.2009 Jowai Police Station	Rs. 25,812/	Not paid	Special Court, Jowai

(E) STATUS OF THEFT OF ELECTRICITY IN NORTH GARO HILLS AS ON 31st March 2021-2022.

Sl. No.	Name and Address of Consumer	Date of FIR and Police Station	Compensation Amount	Amount paid/Not paid	Name & Address of the Special Court	Remarks.
1	Shri Litin Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
2	Shri Rakesh Marak Ugruri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
3	Shri Podip Momin	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
4	Shri Jabin Sangma, Uguri,	09.01.2014 Kharkutta	-	-	Special Court Williamnagar.	



	Kharkutta	Police Station				
5	Shri Silgring Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
6	Shri Briting Marak, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
7	Shri Sengkal Momin, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
8	Shri Tendarson Momin, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
9	Shri Prenit Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
10	Shri Trenit Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
11	Shri Namseng Momin, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
12	Shri Jemson Momin, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
13	Shri Breling Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
14	Shri Mitison Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
15	Shri Tonisol Marak, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
16	Shri Sib Marak, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
17	Shri Kenet Sangma, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
18	Shri Trumen Momin, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	



19	Shri Spanson Areng Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
20	Shri Pentosh Marak, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
21	Shri Jewing Marak, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
22	Shri Hawelson Momin Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
23	Shri Renish Momin Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	
24	Shri Kalcheng Marak, Uguri, Kharkutta	09.01.2014 Kharkutta Police Station	-	-	Special Court Williamnagar.	



