

BEFORE
MEGHALAYA STATE ELECTRICITY REGULATORY
COMMISSION SHILLONG

PETITION
FOR
REVIEW OF ORDER DATED 26.03.2026 IN CASE NO.06 OF
2025 FOR TRUING UP OF GENERATION BUSINESS OF
MEGHALAYA POWER GENERATION CORPORATION
LIMITED FOR FY 2024-25

FILED BY

Meghalaya Power Generation Corporation Limited

Lum Jingshai, Short Round Road, Shillong-793001

**BEFORE THE HON'BLE MEGHALAYA STATE ELECTRICITY REGULATORY
COMMISSION**

FILE/ PETITION NO.....

IN THE MATTER OF

**REVIEW OF ORDER DATED 26.03.2026 IN CASE NO.05 OF 2025 FOR TRUING OF
EXPENSES OF GENERATION BUSINESS FOR FY 2024-25 UNDER THE PROVISIONS OF
REGULATION 21 OF MSERC (CONDUCT OF BUSINESS) REGULATIONS, 2007**

AND IN THE MATTER OF

**MEGHALATA POWER GENERATION CORPORATION LIMITED, LUMJINGSHAI,
SHILLONG- 793001- MEGHALAYA.**

..... PETITIONER

IT IS RESPECT SUBMITTED BY THE PETITIONER THAT:

1. In exercising the powers conferred to it under Section 131 and 133 of the Electricity Act 2003, the State Government of Meghalaya notified "The Meghalaya Power Sector Reforms Transfer Scheme 2010", notified on 31st March 2010. The Scheme paved path for the re-structuring and unbundling of the erstwhile Meghalaya State Electricity Board (MeSEB). As per the provisions of the aforesaid transfer scheme MeSEB was un-bundled into four entities which are:
 - a) Meghalaya Energy Corporation Limited (MeECL) which is the holding company;
 - b) Meghalaya Power Distribution Corporation Limited (MePDCL) – Distribution Utility;
 - c) Meghalaya Power Generation Corporation Limited (MePGCL)- Generation Utility;
 - d) Meghalaya Power Transmission Corporation Limited (MePTCL)– Transmission Utility.
2. Though the transfer scheme was notified on 31st March 2010, the holding company MeECL continued to carry out the functions of distribution, generation and transmission utilities till 31st March 2012. After notification of amendment to the Power Sector Reforms Transfer Scheme by the State Government on 1st April 2012, the un-bundling of MeECL into MePDCL, MePGCL and MePTCL came into effect.
3. The Government of Meghalaya notified the vesting order of the Assets and Liabilities as on 1st April 2010, in the books of MeECL. Subsequently, the State Government notified the 4th amendment to the Notified Transfer Scheme on 29th April 2015, wherein the opening balances of assets and liabilities of all the four entities namely, MePDCL, MePGCL, MePTCL and MeECL as on 1st April 2012 were ascertained.

4. The instant Petition is being filed by MePGCL in under the Provisions of Regulation 21 of the MSERC (Conduct of Business) Regulations, 2007 for review of order dated 26.03.2026 issued by Hon'ble Commission against the Petition filed by MePGCL for truing up of expenses of distribution business for FY 2024-25.
5. The Petitioner, therefore humbly prays Hon'ble Commission to:
 - a. Admit the Review Petition.
 - b. To rectify the error pertaining to consideration of shortfall of energy for FY 2024-25.
 - c. To pass such order, as the Hon'ble Commission may deem fit and proper and necessary in view of the facts and circumstances of the case.



(Q. MARBANIANG)
SUPERINTENDING ENGINEER (P&RM)

For and behalf of
Meghalaya Power Generation Corporation Limited

INDEX

1.	BACKGROUND.....	5
1.1	DESCRIPTION OF PARTIES	5
2.	DETAILED ISSUE.....	6

1. BACKGROUND

1.1 Description of Parties

The Power Supply Industry in the state of Meghalaya has been under the governance of erstwhile Meghalaya State Electricity board (MeSEB) since 21st January 1975. The State Government on 31st March, 2010 notified "The Meghalaya Power Sector Reforms Transfer Scheme 2010" paving path for the un-bundling of the MeSEB into

- Meghalaya Electricity Corporation Limited (the holding company),
- Meghalaya Power Distribution Corporation Limited (Distribution Utility),
- Meghalaya Power Generation Corporation Limited (Generation Utility)
- Meghalaya Power Transmission Corporation Limited (Transmission Utility).

The aforesaid scheme was further amended on 31st March, 2012, which led to the transfer of assets and liabilities including all rights and obligation and contingencies with effect from 1st April, 2012 to the aforementioned four companies.

The MSERC is an independent statutory body constituted under the provisions of the Electricity Regulatory Commissions (ERC) Act, 1998, which was superseded by Electricity Act (EA), 2003. The Hon'ble Commission is vested with the authority of regulating the power sector in the State inter alia including determination of tariff for electricity consumers.

2. **DETAILED ISSUE**

1. By the present Review Petition, MePGCL seeks the review of the order dated 26.03.2026 passed by the Hon'ble Commission in Case No. 06 of 2025 in the matter of Truing Up of Expenses of Generation Business for FY 2024-25. A true copy of the order dated 26.03.2026 is appended herewith as Annexure P1.
2. Section 94 (1) (f) of the Electricity Act, 2003 provides that the Commission shall have the same powers of reviewing its decisions, directions and orders as are vested in a Civil Court under the Code of Civil Procedure, 1908 (CPC).
3. Under Order XLVII Rule 1 CPC, a Review Petition can be filed, inter-alia, on the ground that:
 - i) Order Suffers from an 'Error Apparent';
 - ii) For any other sufficient reason.
4. It has been held by the Hon'ble Supreme Court in the case of Indian Charge Chrome Ltd. Vs Union of India (2005) 4 SCC 67 that Non- Consideration of the contentions amounts to 'Error Apparent' and is ground for review. The relevant extracts from the Judgment Hon'ble Supreme Court are quoted below:

"13. To support the contention that there are errors apparent on the face of the record, we have been taken through the judgment to see that the aforesaid contention was urged. It appears clearly that contention was made but there has been omission to consider it. The approval was, inter alia, based on the clarification given in the letter dated 30-6-2001. At this stage, the only question is as to an error apparent on the face of the record having occurred in non- consideration of this nature of contention and not on its merit or demerit. The validity of the approval was in question in the transferred case as also in the civil appeals wherein reliance was sought to be placed on the invalidity of the approval as a subsequent event.

It is true, as contended by learned counsel opposing the admission of the review petitions that review petitions should not be lightly entertained and mere fact that there were two views, one in terms of the majority and the other dissenting, cannot be the basis for recalling the majority judgment and rehearing the matter, but that is not the ground for the conclusion we have reached, as aforesaid, for admitting the review petitions. We have found errors apparent on the record, as noticed above, namely:

1. *Non-consideration of the contention regarding illegality of the communication dated 30-6-2001.*

2. Absence of opportunity to explain the order dated 14-1-1999.

16. These are manifest errors which have crept up in the judgment under review resulting in grave miscarriage of justice. Accordingly, we admit these petitions and recall the judgment dated 17-12-2002 [Indian Charge Chrome Ltd. v. Union of India, (2003) 2 SCC 533] and direct that the civil appeals and transfer case be listed for hearing. We make it clear that observations made in this order are only for the purpose of deciding the limited aspect of admission of the review petitions."

5. In the Case of Board of Control for Cricket vs. Netaji Cricket Club (2005) 4 SCC 741, Hon'ble Supreme Court has held as under:

"88. We are, furthermore, of the opinion that the jurisdiction of the High Court in entertaining a review application cannot be said to be *ex facie* bad in law. Section 114 of the Code empowers a court to review its order if the conditions precedent laid down therein are satisfied. The substantive provision of law does not prescribe any limitation on the power of the court except those which are expressly provided in Section 114 of the Code in terms whereof it is empowered to make such order as it thinks fit.

89. Order 47 Rule 1 of the Code provides for filing an application for review. Such an application for review would be maintainable not only upon discovery of a new and important piece of evidence or when there exists an error apparent on the face of the record but also if the same is necessitated on account of some mistake or for any other sufficient reason.

90. Thus, a mistake on the part of the court which would include a mistake in the nature of the undertaking may also call for a review of the order. An application for review would also be maintainable if there exists sufficient reason therefor. What would constitute sufficient reason would depend on the facts and circumstances of the case. The words "sufficient reason" in Order 47 Rule 1 of the Code are wide enough to include a misconception of fact or law by a court or even an advocate. An application for review may be necessitated by way of invoking the doctrine "actus curiae neminem gravabit".

6. In the Case of Lily Thomas vs. Union of India (2000) 6 SCC 224, Hon'ble Supreme Court has held as under:

"52. The dictionary meaning of the word "review" is "the act of looking, offer something again with a view to correction or improvement". It cannot be denied that the review is the creation of a statute. This Court in *Patel Narshi Thakershi v. Pradyumansinghji Arjunsinghji* [(1971) 3 SCC 844: AIR 1970 SC 1273] held that the power of review is not an inherent power. It must be conferred by law either specifically or by necessary implication. The review is also not an appeal in disguise. It cannot be denied that justice is a virtue which transcends all barriers and the rules or procedures or technicalities of law cannot stand in the way of administration of justice. Law has to bend before justice. If the Court finds that the error pointed out in the review petition was

under a mistake and the earlier judgment would not have been passed but for erroneous assumption which in fact did not exist and its perpetration shall result in a miscarriage of justice nothing would preclude the Court from rectifying the error."

7. Further, as per the Regulation 21 of the Meghalaya State Electricity Regulatory Commission (Conduct of Business) Regulations, 2006:

21. Review of the decisions and orders of the Commission

(1) A person aggrieved by a decision or order of the Commission from which no appeal is preferred, or is not allowed to be preferred, can seek a review of the order if new and important facts which, after the exercise of due diligence, were not within his knowledge or could not be produced by him at the time when the order was passed or on account of some mistake or error apparent on the face of record or for any other sufficient reason, by making an application within 60 days of the date of the order.

(2) The procedure for filing a review application shall be the same as in case of filing of a petition.

8. In light of the law as laid down by the Hon'ble Supreme Court in the aforesaid Judgements and provisions of MSERC (Conduct of Business) Regulations, 2006, MePGCL seeks review of the order dated 26.03.2026 on the following grounds:

A. Deduction of Amount of Rs. 46.68 Crore on Account of Shortfall of Energy

9. Hon'ble Commission vide deciding on the true up of Generation Business for FY 2024-25 has decided the True Up ARR for FY 2024-25 as Rs. 405.18 Crore and a surplus of Rs. 47.45 Crore for the FY 2024-25.

10. MePGCL would like to submit that at **Para 6.15.7 Table 88 Page No. 88** of the Order dated 26.03.2026 Hon'ble Commission has decided the following:

"6.15.7. The Commission, after prudence check and analysis, approves the consolidated ARR for the purpose of True-up for FY 2024-25 as under:

Particulars	MLHEP	NUHEP	Lakroh Mini HP	Old Stations including Sonapani	Total for MePGCL
Depreciation	45.12	25.7	0.49	1.55	72.86
Return on Equity	44.25	24.62	0.47	1.37	70.71
O&M Expenses	39.7	15.02	0.57	39.95	95.24
Interest and Finance Charges	12.34	22.4	0.17	0.014	34.93
Interest on working capital	5.11	2.81	0.07	2.3	10.28
SLDC Charges	0	0	0	3.09	3.09
Gross ARR	146.52	90.55	1.77	48.26	287.11

Less: Non-Tariff Income	0	0	0	14.36	14.36
Net ARR for 2024-25	146.52	90.55	1.77	33.9	272.75
Add: Revenue Gap - True Up for FY 2022-23 (Review)	5.46	7.13	0.11	-	12.7
Add: Revenue Gap/Surplus allowed in FY 2021-22	72.19	54.42	1.15	-0.9	126.85
Add: Gap/ (Surplus) allowed in FY 2022-23	-63.87	208.61	2.74	-175.26	-27.78
Less: Adjustment due to less generation which is not available in FY 2024-25*					46.68
Total ARR after Adjustment to less generation	160.3	360.71	5.77	-142.26	337.84
Comprehensive Income/ Expenses (Pension)					66.71
Comprehensive Income/ Expenses (1/3 MeECL)					0.63
Pension)					405.18
Total ARR (including Pension Liability)					

11. Further, The Hon'ble Commission at Para 6.15.8, Table 89 Page No. 88 of the impugned order has decided the Gap/ Surplus of FY 2024-25 for MePGCL as under:

"6.15.8. Commission has arrived at the net Revenue Gap/Surplus as follows:

S No.	Particular	Total for MePGCL (Claimed)	Total for MePGCL (Approved)
1	Total ARR excluding Pension	392.57	337.84
2	Revenue from Operation	452.63	452.63
3	Gap(+)/ Surplus (-)	-60.06	-114.79
	Comprehensive Income/ Expense (Pension)	66.71	66.71
	Comprehensive Income/ Expense (Pension)(1/3 of MeECL)	0.63	0.63
4	Net Gap (+)/ Surplus (-)	7.28	-47.45

12. It is pertinent to note that the Hon'ble Commission under Table 89 while computing the Gap/ Surplus of FY 2024-25 revenue from operation as Rs. 452.63 based on the submission of the Review Petitioner in the original petition. Also at the same time the Hon'ble Commission has considered a shortfall of Rs. 46.68 Crore on account of lower generation under Table 88 above

13. The Review Petitioner would like to emphasise that in the Original Petition at Heading 2 of Chapter 5 of the original petition has submitted as below:

"Hon'ble Commission vide order dated 22.03.2025 in Case No. 04 of 2024 for Truing Up of Expenses for FY 2023-24 has considered the entire ARR allowed for FY 2023-24 as revenue from sale of power relying on the Regulation 57(3) of MSERC (Multi Year Tariff) Regulations, 2014. MePGCL while considering the revenue from the sale of power in FY 2024-25 has considered the same methodology. However, MePGCL would like to humbly submit that the final tariff order for FY 2024-25 in Case No.30 of 2023 was issued by Hon'ble Commission on 24th October 2024. Till that time MePGCL was raising bills as per the Tariff Order of FY 2023-24. Further, in the aforesaid order Hon'ble Commission has directed to pass on the differential amount between ARR of FY 2024-25 and actual billing in September 2024 in 9 equal instalments starting from December 2024.

In compliance to the order of the Hon'ble Commission MePGCL billed the Arrears based on the actual generation from April 2024 to September 2024. However, for the purpose of the instant Petition the methodology adopted by the Hon'ble Commission in True Up order for FY 2023-24 has been considered.

Based on the methodology, the Station wise revenue from Sale of Power irrespective of the actual generation has been computed as under:

14. Table 1 Revenue from Sale of Power for FY 2024-25 (Rs. Cr.)

Particular	MLHEP	NUHEP	Lakroh	Old Stations
Approved ARR for FY 2023-24	196.73	62.45	2.34	277.14
Monthly ARR for FY 2023-24	16.39	5.20	0.20	23.10
ARR Billed from Apr to Sept	98.37	31.23	1.17	138.57
Approved ARR for FY 2024-25	165.31	52.48	1.97	232.87
Monthly ARR for FY 2024-25	13.78	4.37	0.16	19.41
ARR billed from Oct to March	82.66	26.24	0.99	116.44
Gross Revenue	181.02	57.47	2.16	255.01
Tariff Difference (Arrears)				
ARR Actually Billed	98.37	31.23	1.17	138.57
Billing as per Revised ARR	82.66	26.24	0.99	116.44
Over Recovery	-15.71	-4.99	-0.19	-22.14
Instalment Amount	-1.75	-0.55	-0.02	-2.46
Number of Instalments Billed in FY 2024-25	4	4	4	4
Arrear Amount Billed	-6.98	-2.22	-0.08	-9.84
Net Revenue	174.04	55.25	2.07	245.17

"

15. Further in the Additional submission I filed by the Review Petition during the course of the proceedings of the original Petition has submitted the following:

"MePGCL Under Chapter 5 of the Original Petition – "Methodology Adopted for Various Components of ARR" sub-heading 2 – Revenue from Operation has claimed the revenue from

operation based on the fact that since the final order for FY 2024-25 was issued on 24.10.2025 and since MePGCL was allowed to recover/ pass on the gap in 9 equal instalments. However, MePGCL would like to submit that adopting this methodology might create confusion during the true up of FY 2025-26 as part of instalments were billed/ passed on the MePDCL in FY 2025-26. Hence, MePGCL would like to humbly submit that the entire revenue (including the instalments billed in FY 2025-26) may please be considered in FY 2024-25. Accordingly, the total ARR decided by Hon'ble Commission may please be considered as the revenue from operation for FY 2024-25. The Station Wise Revenue (Table 10 of original Petition) from operation based on the revised methodology would be as under:

Revised Table 10- Revenue from Operation (Rs. Cr.)

Particular	MLHEP	NUHEP	Lakroh	Old Stations
Approved ARR for FY 2023-24	196.73	62.45	2.34	277.14
Monthly ARR for FY 2023-24	16.39	5.20	0.20	23.10
ARR Billed from Apr to Sept	98.37	31.23	1.17	138.57
Approved ARR for FY 2024-25	165.31	52.48	1.97	232.87
Monthly ARR for FY 2024-25	13.78	4.37	0.16	19.41
ARR billed from Oct to March	82.66	26.24	0.99	116.44
Gross Revenue	181.02	57.47	2.16	255.01
Tariff Difference (Arrears)				
ARR Actual Billed	98.37	31.23	1.17	138.57
Billing as per Revised ARR	82.66	26.24	0.99	116.44
Over Recovery	-15.71	-4.99	-0.19	-22.14
Instalment Amount	-1.75	-0.55	-0.02	-2.46
Instalments Billed in FY 2024-25	4	4	4	4
Arrear Amount Billed	-6.98	-2.22	-0.08	-9.84
Net Revenue	174.04	55.25	2.07	245.17
Add Instalments Billed in FY 2025-26	-8.73	-2.77	-0.10	-12.30
Revised Revenue As Per Additional Submission	165.31	52.48	1.97	232.87
Total Revenue	452.63			

The revenue gap/surplus of individual stations may please be considered on the revised revenue is as stated in the table above."

16. It is evident from the relevant extracts of the original Petition and additional submission quoted above that the Review Petitioner in the original Petition and subsequent additional submission has considered the entire ARR allowed by the Hon'ble Commission for FY 2024-25 as revenue irrespective of the revenue based on the actual generation.
17. It is pertinent to note that once the entire ARR allowed by the Hon'ble Commission for a particular year has been considered as revenue there cannot be any shortfall on account of the lower generation.
18. However, this perspective has been overlooked by Hon'ble Commission due to oversight resulting in an increased Surplus for FY 2024-25.
19. The above discrepancy accounts for the error apparent on the face of records and hence qualifies for a review.
20. The Review Petitioner humbly prays the Hon'ble Commission to rectify the aforesaid error and consider the revised ARR and Gap for FY 2024-25 as under:

Revised ARR for MePGCL for FY 2024-25

Particulars	MLHE P	NUHE P	Lakroh Mini HP	Old Stations including Sonapani	Total for MePGCL
Depreciation	45.12	25.7	0.49	1.55	72.86
Return on Equity	44.25	24.62	0.47	1.37	70.71
O&M Expenses	39.7	15.02	0.57	39.95	95.24
Interest and Finance Charges	12.34	22.4	0.17	0.014	34.93
Interest on working capital	5.11	2.81	0.07	2.3	10.28
SLDC Charges	0	0	0	3.09	3.09
Gross ARR	146.52	90.55	1.77	48.26	287.11
Less: Non-Tariff Income	0	0	0	14.36	14.36
Net ARR for 2024-25	146.52	90.55	1.77	33.9	272.75
Add: Revenue Gap - True Up for FY 2022-23 (Review)	5.46	7.13	0.11	-	12.7
Add: Revenue Gap/Surplus) allowed in FY 2021-22	72.19	54.42	1.15	-0.9	126.85
Add: Gap/ (Surplus) allowed in FY 2022-23	-63.87	208.61	2.74	-175.26	-27.78
Less: Adjustment due to less generation which is not payable in FY 2024-25*					0.00
Total ARR after Adjustment to less generation	160.3	360.71	5.77	-142.26	384.52
Comprehensive Income/ Expenses (Pension)					66.71
Comprehensive Income/ Expenses (1/3 MeECL) (Pension)					0.63
Total ARR (including Pension Liability)					451.86

21. Further based on the revised ARR the working of Gap/ Surplus would change as under:

S No.	Particular	Total for MePGCL (Approved)	Total for MePGCL (As per Review Petition)
1	Total ARR excluding Pension	337.84	384.52
2	Revenue from Operation	452.63	452.63
3	Gap(+)/ Surplus (-)	-114.79	-68.11
	Comprehensive Income/ Expense (Pension)	66.71	66.71
	Comprehensive Income/ Expense (Pension)(1/3 of MeECL)	0.63	0.63
4	Net Gap (+)/ Surplus (-)	-47.45	-0.77

22. Review Petitioner would like to submit that since the Surplus of Rs. 47.45 Crore has already been adjusted in the tariff order issued by the Hon'ble Commission for FY 2026-27 hence, it is humbly requested the additional gap of Rs. 46.68 Crore arising out of the instant review petition may please be adjusted in the next tariff order.

23. The Review Petition is submitted for approval. Further, the Petitioner craves leave of this Hon'ble Commission to submit any additional information as directed by the Hon'ble Commission during the course of proceeding of the review petition.



सत्यमेव जयते

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Government of Meghalaya

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Account Reference

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Unique Doc. Reference

: SUBIN-MLMLSHIMP1722997698847453Y

Purchased by

: QUIEDOLINE MARBANIANG

Description of Document

: Article 4 Affidavit/ Declaration

Property Description

: NA

Consideration Price (Rs.)

: 0
(Zero)

First Party

: QUIEDOLINE MARBANIANG

Second Party

: NA

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: QUIEDOLINE MARBANIANG

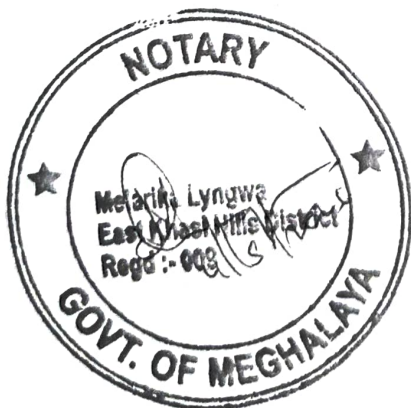
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BEFORE THE HON'BLE MEGHALAYA STATE ELECTRICITY REGULATORY
COMMISSION

SHILLONG, MEGHALAYA

Case No. /2026

In the Matter of:

PETITION UNDER REGULATION 21 OF THE MSERC (CONDUCT OF BUSINESS)
REGULATIONS, 2007 FOR REVIEW OF ORDER DATED 26.03.2026 PASSED BY
THIS HON'BLE COMMISSION IN THE MATTER OF TRUING UP OF GENERATION
BUSINESS OF MEGHALAYA POWER GENERATION CORPORATION LIMITED
FOR FY 2024-25 IN CASE NO.

AND

MEGHALAYA POWER GENERATION CORPORATION LIMITED (MePGCL)

...Petitioner

AFFIDAVIT

I, Sri Quiedoline Marbaniang, S/o Shri Late A. Marwein, aged about 49 years, the
Superintending Engineer (C) (P&RM), of Meghalaya Power Generation Corporation
Limited, Shillong, having its registered office at MeECL Headquarters, Lumjingshai,
Short Round Road, Shillong – 793001, do hereby solemnly affirm and state as under:

1. That I am the Superintending Engineer(C) (P&RM), of Meghalaya Power
Generation Corporation Limited, Shillong, and in my official capacity I am
conversant with the facts and records of the case and competent and duly
authorized to swear this instant affidavit on behalf of Review Petitioner's company
Meghalaya Power Generation Corporation Limited.

2. That the statement made in this Affidavit are true to the best of my knowledge and
belief which are borne out of the review petitioner's company official record



Superintending Engineer (C),
O/o the Corporation,
MePGCL, Shillong - 793001

maintained in the ordinary course of business and I believe them to be true and the rest are my humble submission before this Hon'ble Commission.

3. And I sign this Affidavit on this the 04th Day of May 2026 at Shillong.


Superintending Engineer (P&RM),
O/o the Director (Generation),
MePGCL, Shillong - 793001
DEPONENT

VERIFICATION:

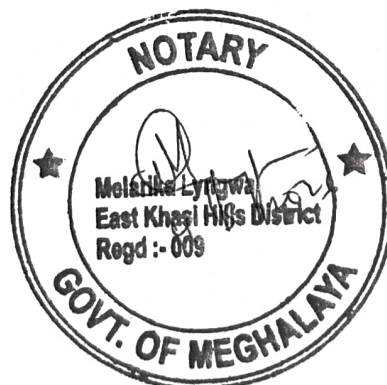
Verified by me, Sri Quiedoline Marbaniang, S/o Shri Late A. Marwein, aged about 49 years, the Superintending Engineer (C) (P&RM), of Meghalaya Power Generation Corporation Limited, Shillong, on this 04th Day of May 2026 at Shillong that the content of the above affidavit is true and correct to the best of my knowledge and belief and information received and derived from the official records of the Review Petitioner's Company Meghalaya Power Generation Corporation Limited and that nothing is false and nothing material has been concealed therefrom.

Identified by:-



Miss S.E. Lammie
Advocate, Shillong.


Superintending Engineer (P&RM),
O/o the Director (Generation),
MePGCL, Shillong - 793001
DEPONENT



MELARKIA LYNGWA
NOTARY
East Khasi Hills District
Government of Meghalaya