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পঞ্জীভুক্ত নম্বৰ ক - ১২

Registered No. A-12

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ৰাজপত্ৰ

THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY AUTHORITY

নং ২ দিশপুৰ, সোমবাৰ, ৬ জানুৱাৰী ১৯৯৭, ১৬ পূহ, ১৯১৮ (শক)
No. 2 Dispur, Monday, 6th January, 1997, 16th Pausc, 1918 (S.E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : LEGISLATIVE BRANCH

NOTIFICATION

The 6th January, 1997.

No. LGL.15/96/54 -- The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

ASSAM ACT NO. 1 OF 1997

(Received the Assent of the Governor on 6th January, 1997)

THE BHARAT HYDRO POWER CORPORATION LIMITED
(ACQUISITION AND TRANSFER OF UNDERTAKING) ACT, 1996.

AN

ACT

to provide for the acquisition, in the public interest, of the right, title and interest of the undertaking of the Bharat Hydro Power Corporation Limited and for matters connected therewith or incidental thereto.

Preamble.

Whereas the Bharat Hydro Power Corporation Limited, having its registered office in the State of Assam, has been engaged for speedy execution and completion of the Karbi Langpi (Lower Barapani) Hydro Electric Project for ensuring adequate supply of electricity in the State of Assam in view of the chronic shortages of power in the State ;

Whereas it was agreed upon in the Memorandum of Understanding entered into between the Government of Assam, the Assam State Electricity Board and the M/S Subhas Projects and Marketing Limited on 25th March, 1993 that the project would be completed and would be commissioned by the month of June, 1995 ;

And whereas the company failed in the sole object of speedy execution of the project within the specified time ;

Whereas it is expedient in the public interest that the undertaking of the Bharat Hydro Power Corporation Limited should be acquired for the purpose of enabling the State Government to efficiently supervise, manage and execute the work expeditiously as to subserve the common good, in the context of the acute power shortage in the State ;

It is hereby enacted in the Forty-seventh Year of the Republic of India, as follows :-

CHAPTER I

PRELIMINARY

Short title,
extent and
commencement.

1.(1) This Act may be called the Bharat Hydro Power Corporation Limited (Acquisition and Transfer of Undertaking) Act, 1996.

(2) It shall extend to the whole of Assam.

(3) It shall be deemed to have come into force on the 30th November, 1996.

Definitions.

2.(1) In this Act, unless the context otherwise requires ; --

(a) "appointed day" means the day on which this Act comes into force ;

(b) "Board" means the Assam State Electricity Board ;

- (c) "company" means the Bharat Hydro Power Corporation Limited ;
- (d) "Commission" means the commission constituted under section 14;
- (e) "fixed assets" includes works, spare parts, stores, tools, motor and other vehicles, office equipments and furniture ;
- (f) "notification" means the notification published in the Official Gazette ;
- (g) "project" means the Karbi Langpi (Lower Barapani) Hydro-Electric Project ;
- (h) "prescribed" means prescribed by rules made under this Act ;
- (i) "State Government" means the Government of Assam ;
- (j) "Schedule" means the Schedule appended to this Act ;
- (k) "undertaking" means the Bharat Hydro Power Corporation undertaking owned and managed by the Bharat Hydro Power Corporation Limited ;

(2) words and expressions used herein and not defined, but defined in the Companies Act, 1956 shall have the same meanings respectively assigned to them in that Act .

CHAPTER II

ACQUISITION AND TRANSFER OF THE UNDERTAKING OF THE COMPANY

Transfer to and vesting in the State Government of the undertaking of the company.

3. On the appointed day the undertaking of the company and the right, title and interest of the company in relation to its undertaking shall, by virtue of this Act, be transferred to and vest in the State Government :

Provided that nothing herein contained or contained in any other law for the time being in force or in the Memorandum or Articles of Association of the company shall preclude from transferring and vesting the undertaking of the company to the State Government.

General effect of vesting.

4.(1) On the appointed day the property, rights, liabilities and obligations specified hereinbelow in respect of the company shall vest in the State Government :-

(i) all the fixed assets of the company and all the documents relating to the company ;

(ii) all the rights, liabilities and obligations of the company under hire purchase agreement, if any, for supply of materials or equipments made before the appointed day ;

(iii) all the rights, liabilities and obligations of the company entered into bonafide before the appointed day not being a contract relating to borrowing or lending of money or to the employment of staff.

(2) All the assets specified in clause (i) of sub-section (1) shall vest in the State Government free from all debts, mortgages, or similar obligations of the company or attaching to the company :

Provided that debts, mortgages or obligations shall attach to the amount payable under this Act for the assets.

(3) The rights and liabilities granted to the company under the relevant Electricity Act shall be deemed to have been terminated on the appointed day and all rights, liabilities and obligations which were granted in favour of the company under any agreement to supply electricity shall be deemed to have devolved on the State Government :

Provided that when any such agreement is not in conformity with the rates and terms and conditions of supply approved by the State Government and in force on the appointed day, the agreement shall be voidable at the option of the State Government.

(4) Any contract, whether express or implied, or other arrangement, in so far it relates to the management of the affairs of the company in relation to its undertaking and in force immediately before the appointed day, shall be deemed to have terminated on the appointed day ;

(5) It shall be lawful for the State Government or their authorised representative on or after the appointed day to remove the obstructions, if any, and to take possession of the entire company, or as the case may be, the fixed assets and of all documents relating to the company which the State Government may require for carrying it on.

(6) All the liabilities and obligations, other than those vested in the State Government under clauses (i) and (iii) of sub-section (1) shall continue to be the liabilities and obligations of the company after the appointed day.

EXPLANATION :- All the liabilities and obligations in respect of staff, taxes, provident fund, Employees' State Insurance, industrial dispute and all other matters upto the appointed day, shall continue to be liabilities and obligations of the company.

State Government not liable for past liabilities.

5.(1) Liabilities of the undertaking of the company incurred in any period upto the appointed day shall be the liabilities of the company and shall be enforceable against it and not against the State Government or where the undertaking of the company are directed, under section 6 to vest in the Board, against that Board :

Provided that the State Government may, after observing proper financial formalities and by notification, declare certain liabilities or class or classes of liabilities to be the liabilities of the State Government or the Board, as the case may be.

(2) No award, decree or order of any Court, Tribunal or other authority in relation to the undertaking of the company passed on or after the appointed day in respect of any matter, claim or dispute arising before the appointed day shall be enforceable against the State Government or against the Board where the undertaking of the company stands transferred to and vested in the Board under this Act.

(3) No legal liability for contravention before the appointed day by the undertaking of any provision of law, for the time being in force, shall be enforceable against the State Government or where the undertaking of the company are directed under section 6 to vest in the Board, against that Board.

Power of the State Government to direct vesting of the undertaking of the company in the Board.

6. (1) Notwithstanding anything contained in section 3 and 4, the State Government may, if it is satisfied that the Board is willing to comply, or has complied, with such terms and conditions as that Government may think fit to impose, direct by notification, that the undertaking of the company and the right, title and interest of the company in relation to its undertaking which has vested in that Government, vest in that Board either on the date of the notification or on such earlier or later date (not being a date earlier than the appointed day) as may be specified in the notification.

(2) Where the right, title and interest of the company in relation to its undertaking vest in the Board under sub-section (1), the Board shall on and from the date of such vesting, be deemed to have become the owner in relation to such undertaking and all the rights and liabilities of the State Government in relation to such undertaking shall, on and from the date of such vesting, be deemed to have become the rights and liabilities, respectively of the Board.

CHAPTER III

PAYMENT OF AMOUNTS

Payment of amount.

7. The State Government, for the right, title and interest of the company which shall stand transferred to and vested in the State Government under section 3 or the Board under section 6; as the case may be, shall pay an amount to the company that may be fixed by the Commission considering the value of the assets of the company after observing proper financial formalities.

Gross amount payable to the company.

8. The gross amount payable to the company shall be the aggregate value of amounts specified below :-

(a) if the company executed any work in the project (to be quantified) after the date the company took over till vesting on the State Government, the value of such assets to be determined by the Commission to be appointed under this Act less the depreciation calculated in accordance with the Schedule ;

(b) the book value of all completed works in beneficial use pertaining to the project and taken over by the State Government excluding the value of

such work executed prior to handing over to the company less depreciation calculated in accordance with the Schedule ;

(c) the book value of all works in progress taken over by the State Government between the period of the Company's taking over in April, 1994 till the appointed day.

(d) the book value of all stores including spare parts procured by the company for the project taken over by the State Government and in case of used stores and spare parts, if taken over, such sums as may be determined by the Commission ;

(e) the book value of all other fixed assets in use on the appointed day excluding those existing on the date of handing over to the company less depreciation calculated in accordance with the Schedule ;

(f) the book value of all plants and equipments existing on the appointed day excluding those on the date of handing over to the company, if taken over by the State Government but no longer in use owing to wear and tear or obsolescence to the extent such value has not been recorded in the books of accounts of the company less depreciation to be calculated in accordance with the Schedule ;

(g) any amount paid actually by the company in respect of any contract referred to in clause (iii) of sub-section (1) of section 4 :

Provided that the State Government shall resume the possession of the assets transferred to the company in the month of April, 1994 without paying any consideration thereof.

EXPLANATION :- The book value of any asset means the original cost and shall comprise of --

(i) the purchase price by the company for the asset including the cost of delivery and all charges properly incurred in erecting and bringing the asset into beneficial use as shown in the books of the company ;

(ii) the cost of supervision actually incurred during the period from April, 1994 till the appointed day, but not exceeding the ceiling as determined by the Commission constituted for the purpose :

Provided that before deciding the amount under this clause the company shall be given an opportunity by the State Government of being heard after giving the Company a notice of at least fifteen days therefor.

(iii) when any asset acquired by the Company after the expiry of the period to which the latest annual accounts relates, the book value of the asset shall be such as may be decided upon by the State Government :

Provided that before deciding the book value of any such asset the company shall be given an opportunity by the State Government of being heard after giving a notice of at least fifteen days therefor.

Effect of
transaction
not bonafide.

9. Where the State Government is of the opinion that the company has, on or before the appointed day, disposed of any fixed asset whether by way of sale, exchange, gift, lease or otherwise or incurred any expenditure, liability or obligation otherwise than in the normal course of events, with a view to benefit the company or some other person unduly and thereby caused loss to the State Government as the succeeding owner of the company, the State Government shall be entitled to deduct such amount from the amount payable to the company under this Act which it considers to be reasonable to compensate the loss caused by company :

Provided that before making such deduction the company shall be given a notice not later than 12 months from the date of receipt of the assessment report from the Commission under sub-section (4) of section 14, to show cause against such deduction within a period of fifteen days from the date of receipt of such notice.

Recovery of
loss from the
Company.

10. Where the State Government is of the opinion that the company due to its negligence or otherwise, has caused loss, damage and deterioration of the assets taken over by them with the project during the period in their possession, the State Government shall be entitled to get the value of such loss, damage and deterioration assessed by the Commission under the Act and shall be entitled to deduct the amount so assessed from the amount payable to the company under this Act :

Provided that before making such deduction the company shall be given a notice, not later than 12 months from the date of receipt of the assessment report from the Commission under sub-section (4) of section 14, to show cause against such deduction within a period of fifteen days from the date of receipt of such notice.

Deduction
from the
gross
amount.

11. The State Government shall be entitled to deduct the following sums from the gross amount payable under this Act to the company :--

(a) the amount, if any, already paid advance ;

(b) the amount, if any, specified in sections 9 and 10 ;

(c) the amount due, if any, including interest thereon, from the company to the Board, for energy supplied by the Board before the appointed day ;

(d) the amount and arrears of interest thereon, if any, due from the company to the State Government ;

(e) the amount, if any, equivalent to the loss sustained by the State Government by reason of any property or rights belonging to the company not having been handed over to the State Government, the amount of such loss being deemed to be the amount by which the market value of such property or rights exceeds the amount payable therefor under this Act, together with any income which might have been realised by the State Government, if the property or rights had been handed over on the appointed day ;

(f) the amount of all loans due from the company to any financial institution constituted by or under the authority of the State Government or under any Act or covenant binding on the State Government and arrears of interest, if any, thereon ;

(g) all sums paid by the sundry creditors by way of security deposit and arrears of interest due thereon on the appointed day so far as they have not been paid over by the company to the State Government, less the amount which according to the books of the company are due from the sundry creditors to the company for any transactions by the company before that date ;

(h) the amount remaining in the dividends control reserve, contingency reserve, development reserve or any other reserve in so far as such amounts have not been paid over by the company to the State Government ;

(i) the amount, if any, relating to debts, mortgages or obligations as mentioned in proviso to sub-section (2) of section 4 :

Provided that before making any such deductions under this section the company shall be given notice to show cause against such deduction within a period of fifteen days from the date of receipt of such notice ;

(j) net dues payable by the company on account of pension, gratuity, Employees' State Insurance, Employees Provident Fund and any other statutory dues, incidental to the employment of the persons, which have become payable by the State Government to the statutory authorities after the appointed day on account of non-payment by the company before the appointed day.

Payment of
net amount.

12.(1) The net amount due to the company under this Act shall be paid by the State Government within six months from the date of receipt of assessment report from the Commission under sub-section (4) of section 14.

(2) The net amount payable shall bear interest at the rate of 12% per annum from the appointed day :

Provided that no interest shall be payable during any extension granted under proviso to sub-section (4) of section 14.

Recovery of
excess
amount.

13.(1) If any amount recoverable from the company by the State Government under this Act exceeds the amount payable by the State Government to the company under this Act, such excess amount shall be recoverable by the State Government from the company as arrear of land revenue.

(2) If at any time after the appointed day it appears to the State Government that any amount which could not be assessed by the Commission or has remained undeducted for any reason, whatsoever, but becomes payable by the State Government or the Board, as the case may be, beyond the appointed day, such amount shall be recoverable from the company as arrears of land revenue.

CHAPTER IV

Constitution of Commission. 14. (1) The State Government shall, for the purposes of sections 7, 8, 9, 10, 12, 15 and 26, constitute, by order in writing, a Commission headed by a sitting or retired High Court Judge.

(2) The State Government shall be at liberty to engage and obtain services from a person having adequate knowledge and experience in matters relating to accounts to assist the Commission to assess the net amount under this section.

(3) The Commission may call for the assistance of such Officers and staff of the State Government, the Board or the company as the Commission may deem fit in assessing the net amount payable.

(4) The Commission constituted under sub-section (1) shall complete the assessment and submit the report within one year from the appointed day :

Provided that this period may be suitably extended by the State Government if the company fails to furnish or delays furnishing of accounts, information, particulars or documents as mentioned in section 15.

(5) The Commission shall have the power to regulate its own procedure in all matters arising out of the discharge of its functions including the place or places at which it will hold its sitting and shall, for the purpose of making an investigation under this Act, have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908 in respect of the following matter, namely :-

Central Act
5 of 1908.

(a) the summoning and enforcing the attendance of any witness and examining him on oath;

(b) the discovery and production of any document or other material object producible as evidence ;

(c) the reception of evidence on affidavits ;

(d) the issuing of any commission for the examination of witness ;

(6) Any investigation before the Commission shall be deemed to be judicial proceeding within the meaning of Sections 193 and 228 of the Indian Penal Code, 1860 and the Commission shall be deemed to be a Civil Court for the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973.

Central Act
45 of 1860.

Central Act 2
of 1974.

(7) A claimant who is dissatisfied with the decision of the Commission, may prefer an appeal against such decision to the Gauhati High Court and such appeal shall be heard and disposed of by not less than two Judges of that High Court.

CHAPTER - V

Provisions relating to employees of the company.

Employment
of certain
employees to
continue.

15. (1) Every person who has been, immediately before the appointed day, employed on a permanent basis in the undertaking of the company shall become on and from the appointed day, an employee of the State Government or thereafter of the Board, as the case may be, with the same terms and privileges as to pension, gratuity and other matters as would have been admissible to him if the rights in relation to the undertaking had not been transferred to and vested in the Board and shall continue to do so until and unless his employment in the Board is duly terminated or until his remuneration and other conditions of service are duly altered by the Board :

Provided that all the persons who are employees of the company and directly employed for the project shall continue in the rolls of the State Government or thereafter of the Board, as the case may be, until final determination by the Commission :

Provided further that the persons employed as employees of the company shall not include the persons employed on contract basis and the Commission constituted under sub-section (1) of section 14 shall determine the number of such employees :

Provided also that in no case such employees shall enjoy better terms and conditions than those prevailing in the case of State Government or the Board, as the case may be.

(2) Notwithstanding anything contained in the Industrial Disputes Act, 1947, or any other law for the time being in force, the transfer of the services of any Officer or employee in the undertaking of the company to the State Government or to the Board, as the case may be, shall not entitle such Officer or employee to any compensation under this Act or any other law for the time being in force and no such claim shall be entertained by any Court, Tribunal or other authority.

Provident
fund and
other funds.

16. (1) Where before the appointed day the undertaking of the company had established a Provident Fund, Superannuation Fund, Welfare Fund or other fund for the benefit of the officers and employees in the undertaking, the monies standing on the appointed day to the credit of such funds in relation to such officers and employees shall stand transferred to and vest in the State Government or thereafter the Board, as the case may be.

Inventory
of assets.

17. (1) The company shall, within ninety days from the appointed day or such further time as may be granted by the State Government, prepare and handover to the State Government a complete inventory of all fixed assets belonging to the company and all its documents.

(2) The company shall update the accounts of the company upto the appointed day and get them audited and submit them to the State Government within four months from the appointed day or such further time, as may be granted by the State Government, not exceeding six months including the extensions.

(3) The company shall within such time, as may be specified by the State Government, furnish to them such informations and particulars as may be required by the State Government in regard to documents relating to the company.

(4) The company shall not destroy any document relating to the company and shall hand over to the State Government on the appointed day all such documents which are necessary for ascertaining the assests of the company, the rights, liabilities and obligations attached thereto and for determining the amount payable or deductible in respect of the company under this Act.

(5) Where the documents aforesaid have been taken possession of by the State Government, the company or any person authorised by it in this behalf, shall have access to such documents at all reasonable times and shall also be entitled to take copies or extracts thereof.

Power of
entry.

18. Any employee of the State Government or the Board or any other person authorised in this behalf by general or special order by the State Government or the Board or the Commission as the case may be, may, at any time, after giving the company a reasonable notice, enter upon any land or premises in its possession and make any survey, examination or investigation, preliminary or incidental to the purposes of this Act :

Penalty.

19. Any person, who, ---

(a) having in his possession, custody or control any property forming part of the undertaking of the company wrongfully withholds such property from the State Government or the Board, as the case may be; or

(b) wrongfully obtains possession of or retains any property forming part of the undertaking of the company which has been vested in the State Government or the Board under this Act; or

(c) wilfully withholds or fails to furnish to the State Government or Board, as the case may be, any document relating to the undertaking, which is in his possession, custody or control; or

(d) wilfully fails to furnish to the State Government or the Board, as the case may be, any assets, books of accounts, registers or other documents in his possession, custody or control, relating to the undertaking; or

(e) wrongfully removes or destroys property forming part of the undertaking or prefers any claim under this Act which he knows or has reason to believe to be false or grossly inadequate;

shall on conviction be punishable with imprisonment for a term which may extend to two years or with fine which may extend to ten thousand rupees or with both.

- Cognizance of offences with previous sanction only. 20. No Court shall take cognizance of an offence punishable under this Act except with the previous sanction of the State Government in this behalf.
- Offences by companies. 21. Where a person commits any offence punishable under this Act is a company or an association or a body of persons, the Manager, the Secretary, Agent, Directors or other principal officer managing the affairs of the company, association or body shall be deemed to be guilty of such offences.
- Protection of action taken in good faith. 22. No suit, prosecution or other legal proceeding shall lie against the State Government or the Board or an employee of the State Government or the Board or the Commission or any other person acting under the direction of the State Government or the Board or aiding or assisting the State Government or the Board or the Commission or in respect of anything which is in good faith done or intended to be done in pursuance of this Act or any rules or order made thereunder.
- Bar of jurisdiction of Court. 23. Notwithstanding anything contained in any other law for the time being in force, no Court or Tribunal shall call in question any order, investigation or any other Act done or purported to have been done under this Act.
- Effect of other laws. 24. No provision of the Indian Electricity Act, 1910, Electricity (Supply) Act, 1948 or any other Act for the time being in force and of any rule made under any of those Acts or of any instrument having effect by virtue of any of those Acts or any rule made thereunder, shall, in so far as it is inconsistent with any of the provisions of this Act, have any effect. Central Act 9 of 1910.
Central Act 54 of 1948.
- Power to remove difficulties. 25. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, as occasion may require, do anything which appear to be necessary for the purpose of removing the difficulty.
- Arbitration. 26. (1) Where any dispute arises in respect of any matter specified below, it shall be decided by the Commission in its capacity as an Arbitrator who shall determine ---
 (a) whether any property belonging or any right, liability or obligation attaching to the company vests in the State Government or the Board;
 (b) whether any assets forms part of the fixed asset of the company;
 (c) whether any contract or hire purchase agreement or other contract has been entered into bonafide relating to the project.
 (2) Subject to the provisions of this section, the provisions of the Arbitration and the Conciliation Act, 1996 shall apply to all arbitrations under this Act and all awards shall be passed on reasons. Central Act 26 of 1996.
- Power to make rules. 27. (1) the State Government may make rules for carrying out the purposes of this Act.

(2) Every rule made by the State Government under this Act shall be laid, as soon as may be, after it is made, before the Assam Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or more successive sessions. The State Legislature may agree that there should be modification in the rule or that the rule should not be made. In that case the rules shall have effect only in such modified form or be of no effect, as the case may be. Any such modification or annulment shall, however, be without prejudice to the validity of anything previously done under that rules.

Repeal and saving.

28. (1) The Bharat Hydro Power Corporation Limited (Acquisition and Transfer of Undertaking) Ordinance, 1996 is hereby repealed.

Assam
Ordinance
No. VII of
1996.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

SCHEDULE

(See Section 8 (a) (b) (e) (f))

For purposes of determining the amount payable under section 7 the depreciation shall be calculated at annual rates arrived at by deviding ninety per cent of the book-value of each asset by the number of years of life of the asset as specified in the table below. For the account year in which as asset was brought into beneficial use, the depreciation shall be calculated at half the annual rate and for period after the company's last completed financial year till the appointed day the depreciation shall be calculated prorata. Depreciation shall not be calculated for any period beyond the life of the asset as prescribed herein.

TABLE

<u>DESCRIPTION OF ASSET</u>	<u>NUMBER OF YEARS OF LIFE ASSET</u>
A. Land owned under full title	Infinity.
B. Land held under lease	
(a) for investment in the land	The period of the lease, or the period remaining unexpired on the assignment of the lease, as the case may be.
(b) for cost of clearing site	The period of the lease remaining unexpired at the date of clearing the site.
C. Assets purchased new -	
(a) Plant and machinery in generating stations, including plant foundations-	
(i) hydro-electric	Thirty-five
(ii) steam electric	Twenty-five
(iii) diesel-electric	Fifteen
(b) Cooling towers and circulating water systems	Thirty.
(c) Hydraulic works forming part of a hydro-electric system including-	
(i) dams, spillways, wires, canals, reinforced concrete flumes and syphons	One hundred.
(ii) reinforced concrete pipe-lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works.	Forty.

<u>DESCRIPTION OF ASSET</u>	<u>NUMBER OF YEARS OF LIFE ASSET</u>
(d) Buildings and civil engineering works of permanent character mentioned above-	
(i) Officers and show-rooms	Fifty.
(ii) containing thermo-electric generating plant	Thirty.
(iii) containing hydro-electric generating plant	Thirty-five.
(iv) temporary erections such as wooden structures	Five.
(iva) roads other than kacha roads	One hundred.
(v) other	Fifty
(e) Transformers, transformer kiosks, sub-section equipment and other fixed apparatus (including plant foundations)	
(i) transformers (including foundations) having a rating of 100 kilovolt amperes and over	Thirty-five.
(ii) other	Twenty-five.
(f) switchgear, including cable connections	Twenty.
(i) Lightning arrestors-	Twenty
(ii) Pole type	Fifteen
(iii) Synchronous condensers	Thirty-five.
(g) Batteries	Ten
(h) (1) underground cables including joint boxes and disconnecting boxes	Forty
(2) cable duct system	Sixty
(i) Overhead lines including support	
(i) lines on fabricated steel supports operating at nominal voltages higher than 66 kilo-volts	Thirty-five

<u>DESCRIPTION OF ASSET</u>	<u>NUMBER OF YEARS OF LIFE ASSET</u>
(ii) lines on steel supports operating at nominal voltages higher than 13.2 kilovolts but not exceeding 66 kilovolts	Twenty-five
(iv) lines on treated wood supports	Twenty
(j) Meters	Fifteen
(k) Self-propelled vehicles	Seven
(l) Static machine tools	Twenty
(m) Air conditioning plant	
(i) State	Fifteen
(ii) Portable	Seven
(n) (i) Office furniture and fittings	Twenty
(ii) office equipment	Ten
(iii) Internal wiring, including fitting and apparatus	Fifteen
(iv) Street-lights	Fifteen
(o) Apparatus let on hire-	
(i) other than motors	Seven
(ii) motors	Twenty
(p) Communications equipment-	
(i) radio and high frequency carrier system	Fifteen
(ii) telephone lines and telephone	Twenty
D. Assets purchased secondhand and assets not otherwise provided for in this table.	Such reasonable period as the Commission determines in each case having regard to the nature, age and condition of the asset at the time of its acquisition by the licensee.

M. K. DEKA,
Secretary to the Govt. of Assam,
Legislative Department.