

Appendix-2

Depreciation Schedule

Description of Assets	Useful Life of the Assets (years)	Rate (Calculated with Reference to 90%)	
	<b>1</b>	<b>2</b>	<b>3=1*2</b>
A. Land owned under full title	Infinity	---	
B. Land held under lease:			
(a) for investment in land.	The period of lease or the period remaining unexpired on the assignment of lease.	-----	
(b) for cost of clearing site	The period of lease remaining unexpired at the date of clearing the site.	-----	
C. Assets:			
Purchased new :			
(a) Plant and machinery in generating including plant foundations.			
(i) Hydro-electric	35	2.57	90
(ii) Steam-electric NHRS & Waste Heat Recovery Boilers/Plants	25	3.60	90
(iii) Diesel-electric & gas plant	15	6.00	90
(b) Cooling towers and circulating water systems	25	3.60	90

(c) Hydraulic works forming Part of hydro-electric system including:-			
(i) Dams, Spilways weirs, canals reinforced concrete Flumes & syphons	50	1.80	90
(ii) Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks) hydraulic, control valves and other hydraulic works.	35	2.57	90
(d) Building & civil engineering works of a Permanent character, not mentioned above:-			
(i) Offices & showrooms	50	1.80	90
(ii) Containing thermo- electric generating plant	25	3.60	90
(iii) Containing hydro- electric generating plant	35	2.57	90
(iv) Temporary erection such as wooden structures	5	18.00	90
(v) Roads other than kutchra roads	50	1.80	90
(vi) Others	50	1.80	90
(e) Transformers, transformer (Kiosk) sub-station equipment & other fixed apparatus (including plant foundations):			
(i) Transformers (including foundations) having a rating of 100 kilo volt amperes and over	25	3.60	90
(ii) Others	25	3.60	90
(f) Switchgear, including cable connections	25	3.60	90

(g) Lightning arrestors:			
(i) Station type	25	3.60	90
(ii) Pole type	15	6.00	90
(iii) Synchronous condenser	35	2.57	90
(h) Batteries:	5	18.00	90
(i) Underground Cable Including joint boxes and disconnected boxes	35	2.57	90
(ii) Cable duct system	50	1.80	90
(l) Overhead lines including supports:			
(i) Lines on fabricated steel supports operating at nominal voltages higher than 66 KV	35	2.57	90
(ii) Lines on steel supports operating at nominal voltages higher than 13.2 Kilo volts but not exceeding 66 Kilo volts	25	3.60	90
(iii) Lines on steel or reinforced concrete supports	25	3.60	90
(iv) Lines on treated wood supports	25	3.60	90
(j) Meters	15	6.00	90
(k) Self propelled vehicles	5	18.00	90
(l) Air conditioning plants:			
(i) Static	15	6.00	90
(ii) Portable	5	18.00	90
(m) (i) Office furniture and fittings	15	6.00	90
(ii) Office equipments:	15	6.00	90

(iii) Internal wiring including fittings and apparatus	15	6.00	90
(iv) Street light fittings	15	6.00	90
(o) Apparatus let on hire:			
(i) Other than motors	5	18.00	90
(ii) Motors	15	6.00	90
(p) Communication equipment:			
(i) Radio and higher frequency carrier system	15	6.00	90
(ii) Telephone lines and telephones	15	6.00	90
(q) Assets purchased second hand and assets not otherwise provided for in the schedule	Such reasonable period as the competent Government determines in each case having regard to the nature, age and condition of the assets at the time of its acquisition by the owner.		