

APPENDIX II

(See rule 25)

TABLE OF RATES AT WHICH DEPRECIATION IS ADMISSIBLE

S.No.	Class of assets		Depreciation allowance as percentage of actual cost
(1)	(2)		(3)
(a)	Plant and Machinery in generating stations including plant foundations :—		
	(i)	Hydro-electric	3.4
	(ii)	Steam electric NHRS & Waste heat recovery Boilers/plants	7.84
	(iii)	Diesel electric and Gas plant	8.24
(b)	Cooling towers and circulating water systems		7.84
(c)	Hydraulic works forming part of Hydro-electric system including :—		
	(i)	Dams, spillways weirs, canals, reinforced concrete flumes and syphons	1.95
	(ii)	Reinforced concrete pipelines and surge tanks, steel pipelines, sluice gates, steel surge (tanks), hydraulic control valves and other hydraulic works.	3.4
(d)	Building and civil engineering works of permanent character, not mentioned above		
	(i)	Office and showrooms	3.02
	(ii)	Containing Thermo-electric generating plant	7.84
	(iii)	Containing Hydro-Electric generating plant	3.4
	(iv)	Temporary erection such as wooden structures	33.4
	(v)	Roads other than Kutcha roads	3.02
	(vi)	Others	3.02
(e)	Transformers, transformer (Kiosk) sub-station equipment and other fixed apparatus (including plant foundations)		
	(i)	Transformers (including foundations) having a rating of 100 kilovolt amperes and over	7.81
	(ii)	Others	7.84
(f)	Switchgear including cable connections		7.84
(g)	Lightning arrestor:		
	(i)	Station type	7.84
	(ii)	Pole type	12.77
	(iii)	Synchronous condenser	5.27

(h)	Batteries	33.4
(i)	Underground cable including joint boxes and disconnected boxes	5.27
(ii)	Cable duct system	3.02
(i)	Overhead lines including supports:	
(i)	Lines on fabricated steel operating at nominal voltages higher than 66 kilovolt	5.27
(ii)	Lines on steel supports operating at nominal voltages higher than 13.2 kilovolts but not exceeding 66 kilovolts	7.84
(iii)	Lines on steel or reinforced concrete supports	7.84
(iv)	Lines on treated wood supports	7.84
(j)	Meters	12.77
(k)	Self-propelled vehicles	33.40
(l)	Air-conditioning plants:	
(i)	Static	12.77
(ii)	Portable	33.40
(m)	(i) Office furniture and fittings	12.77
(ii)	Office equipments	12.77
(iii)	Internal wiring including fittings and apparatus	12.77
(iv)	Street light fittings	12.77
(n)	Apparatus let on hire	
(i)	Other than motors	33.4
(ii)	Motors	12.77
(o)	Communication equipment:	
(i)	Radio and high frequency carrier system	12.77
(ii)	Telephone lines and telephones	12.77
(p)	Any other assets not covered above	7.69