



**Indian Oil Corporation Limited**  
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**Marketing Division**

Ref: AV/GKM/AERA

25<sup>th</sup> August, 2021

Director (P&S, Tariff)  
Airports Economic Regulatory Authority of India.  
AERA Building,  
Administrative Complex,  
Safdarjung Airport,  
New Delhi – 110003

**Sub: Comments on Consultation Paper no. 12/2021-22 dated 27<sup>th</sup> July, 2021 – Determination of Fuel Infrastructure Charges for Delhi Aviation Fuel Facility Private Limited (DAFFPL) at IGI Airport, New Delhi( 01.04.2021-31.03.2026)**

Dear Madam/Sir,

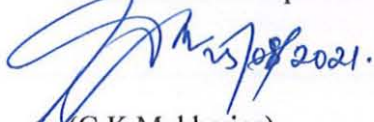
This has reference to Consultation Paper no. 12/ 2021-22 dated 27<sup>th</sup> July 2021. We have the following submission with respect to the Consultation Paper as above.

- a) Though the fuel farm owner/operator are expected to complete the project on time, however due to expected challenges in execution of projects in an operating airport, the provision of penalty clause may be reconsidered.
- b) As the concession period of DAFFPL is left to 13 years only & DAFFPL is expected to transfer its facility once concession period is over, hence for the purpose of calculation of depreciation, the useful life may be considered only up-to the validity of concession period.
- c) We understand Ind AS is the new accounting methodology being followed by the companies, hence the same may also be considered for this case also.

The above may be considered in order to maintain positive cash flow to enable them to maintain the high Quality and safety standard as desired by industry.

However, the order may be issued for Fuel Infrastructure Charges on prospective basis only from the first day of subsequent month in which AERA issues the order.

Thanking you,  
Yours faithfully  
for Indian Oil Corporation Ltd.

  
(G K Mukherjee)  
DGM (Aviation)