



TRAFFIC DEPARTMENT

No. TD/TM/GEN-248/ 936

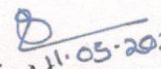
Dated, the May 11, 2021

TRADE CIRCULAR

Sub : Revision of Performance Norm based Incentive/Penalty Scheme for Dry Bulk/Break Bulk and Project Cargo.

The Director, Tariff Authority for Major Ports, vide Notification No. TAMP/49/2020-PPT dated 16.04.2021 have notified the revised Performance Norm based Incentive/Penalty Scheme for Dry Bulk / Break Bulk and Project cargo for Paradip Port Trust. The same is enclosed herewith as Annexure.

The revised Performance Norm will be effective from 12.05.2021 and will be in force for a period of one year thereafter.


11.05.2021
Traffic Manager
Paradip Port Trust

Encl: As stated.

Copy to:

1. CME, PPT / FA & CAO, PPT for kind information.
2. All Importers/Exporters/Stevedores/Steamer Agents, Paradip for kind Information.
3. The Secretary, Paradip Port Stevedores Association / Utkal Stevedores Association, Paradip for kind information.
4. The Secretary, Kalinga Steamship Agents Association, Paradip for kind information.
6. The P.S. to Chairman, PPT for kind information of Chairman, PPT.
7. The P.A. to Dy. Chairman, PPT for kind information of Dy. Chairman, PPT.
8. All officers of Traffic Department, PPT for kind information.
9. The Sr. Dy Director, EDP Cell for information with a request to host the same in the PPT website.

(Published in Part - III Section 4 of the Gazette of India, Extraordinary)
TARIFF AUTHORITY FOR MAJOR PORTS

G.No. 170

New Delhi,

12 April, 2021

NOTIFICATION

In exercise of the powers conferred by Section 48 of the Major Port Trusts Act, 1963 (38 of 1963), the Tariff Authority for Major Ports hereby disposes of the proposal received from Paradip Port Trust for revision of Performance Norm based Incentive/Penalty Scheme for Dry Bulk / Break Bulk and Project Cargo as in the Order appended hereto.

(T.S. Balasubramanian)
Member (Finance)

existing parameters and the conditionalities governing the levy of the performance norm based incentives and penalties.

- (vii). The port has not quantified the financial impact of the proposed tariff arrangement. Given that the proposal of the port is in the nature of levy of penalties/ incentives on account of performance/ over stay of vessel/ early evacuation of cargo from the berth and is dependent on the performance of the ship, it may not be possible for the port to ascertain the financial impact of the proposed tariff arrangement.
- (viii). Order of this Authority generally come into effect prospectively after expiry of 30 days from the date of Gazette Notification unless otherwise different arrangement is specifically mentioned in the respective tariff Orders. Accordingly, in the instant case, the proposed provisions shall come into effect after expiry of 30 days from the date of Notification of the Order in the Gazette of India and shall remain valid for a period of one year thereafter. In the meanwhile, the validity of the existing Performance Norm based Incentive/ Penalty Scheme for Dry Bulk / Break Bulk and Project Cargo is deemed to have been extended by this Authority with effect from 01 October 2020 till such time, the revised new provisions come into force.

10.1. In the result, and for the reasons given above, and based on the collective application of mind, this Authority approves the incorporation of the following provisions in the existing Scale of Rates of PPT:

“1. Performance norm based Incentive/ Penalty in respect of handling Dry bulk / Break Bulk cargo at Paradip Port Trust

1.2 Performance norms for Dry Bulk handling conventionally:-

Gearless (GL)/ Geared (G) vessels	No. of HMC / Ship crane	Season (*)	Ship-day productivity (in MT) Norms				
			Coal	Flux	Coke	Iron Ore/ Pellet	Other Dry bulk
Gearless (GL)/ Geared (G) vessels	2 or above	Fair (*)	25000	25000	18500	27000	22000
		Monsoon (*)	23000	23000	17000	27000	20000
Gearless (GL)/ Geared (G) vessels	1 HMC	Fair (*)	17000	16500	13000	18500	15000
		Monsoon (*)	15500	15000	12000	18500	14000
Geared (G) vessels	4 Ship cranes	Fair (*)	15000	13000	11000	18500	13500
		Monsoon(*)	14000	12000	10000	18500	12000

(*) Fair Season: October to May and Monsoon Season: June to September

Methodology for calculation of Incentive and Penalty in respect of Gearless vessels operated with multiple HMC and Geared vessels having multiple consignment / multiple parties at conventional berths

- (1). Gearless vessels with Multiple HMC:
- (i). If simultaneous operation of 2 or more HMC is equal to or more than 50% of total operational hour of the vessel (*), then the norms as applicable to 2 HMC will be effected and accordingly incentive / penalty will be calculated.
- (ii). If simultaneous operation of 2 HMC is less than 50% of total operational hour of the vessel, then the norms as applicable to 2 HMC will be effected for the duration in which 2 HMC's operated simultaneously and the norms as applicable to 1 HMC will be effected for the rest operational hour of the vessel. The potential volume of cargo that could be handled with the above norm will be calculated which will be compared with the actual volume of cargo handled during the entire operational hour. Incentive will be paid if the actual quantity handled is more than the normative quantity and penalty will be collected if the actual quantity handled is less than the normative quantity. The applicable for 1 HMC to calculate less stay / overstay period accordingly incentive / penalty will be calculated by multiplying the same with the rate of incentive/ penalty i.e. @ ₹ 3500 per hour or part thereof.

Proposed Method			
Parcel Size (in MT):	39972		
Commodity:	C. Coal		
Parcel Commencement:	08-12-18 02:15		
Parcel Completion:	10-12-18 17.00		
Stay at Berth(Hr):	62.75		
HMC used	2		
HMC Engagement (in nos)	Actual Duration of Engagement (Simultaneous opn. Hr)	Norm Applied	Projected Qty. to be handled
2	28.50	22000	26125
1	30.75	15000	19219
Total Projected Qty (MT):	45344		
Actual Qty Handled (MT):	39972		
Less Qty (MT):	-5371.75		
Penal Hr w.r.t 1 HMC Norm:	8.59		
Penalty Amount (₹)*	31500		

N.B. Penalty/ incentive will be calculated considering 1 HMC Norm

- (2). Geared vessel having multiple consignment / multiple parties' cargo operating with HMC:

In case of geared vessels having multiple consignment / multiple parties cargo use of HMC has been made compulsory under this policy. In such cases, norms applicable for 1 HMC will be considered for use of 1 HMC and norm applicable of 2 HMC will be considered for use of 2 HMC as the case may be. In case, the Port is unable to provide HMC for any reason, the norm applicable fore geared vessel will be considered. Incentive and Penalty will be calculated accordingly.

N.B:

(*) Total operation hour of the vessel = Date & Time of Completion of loading / discharge operation – Date & Time of commencement of loading / discharge operation – Stoppage times on Port Account (**)

(**) Stoppages on Port Account:

- e. Shifting / warping of vessel on Port Account.
- f. Inclement weather
- g. Breakdown of Cranes
- h. Stoppage of HMC due to operational reasons like passing of other HMC as per PPT requirement.

(*) In order to retrieve timestamp data on engagement and disengagement of multiple HMC's in a vessel, Statement of Facts (SOF) will be referred. In case of non-availability of required date from SOF, the data available in the HMC operational records will be reckoned for calculation of incentive / penalty.

1.2. Performance norms for Steel/ Break Bulk / Project Cargo handling conventionally:-

Cargo	Ship-day Productivity Norms (in MT)
HR Coil and other unit weight more than 5 T	6000
Other Steel Cargo (Plate, Bar, Billet) and break Bulk cargo Unit weight 5 T or less)	2000
Project Cargo	1000

1.3. The incentive or penalty for Dry and Break Bulk or Project cargo handled at conventional berths:

- 1.3.1 Steamer Agents to submit the 'Vessel Planning' prior to berthing of the vessel.
- 1.3.2. The stipulated time of stay of vessel shall be calculated based on the total cargo discharged/ loaded from the vessel during the stay at berth and the performance norm prescribed for the commodity. For example, a vessel

carrying 59,830 tonnes of coking coal, the stipulated time of stay of vessel will be 103 hours i.e. $59830 \text{ tonnes} \div 14000 \text{ tonnes per day} \times 24 \text{ hours} = 102.56 \text{ hrs} = 103 \text{ hours}$.

- 1.3.3 The penalty of ₹ 3500.00 per hour or part thereof for the stay of vessel at berth higher than the stipulated time of stay of vessel at berth and incentive of ₹ 3500.00 per hour or part thereof for the stay of vessel at berth lower than the stipulated time of stay of vessel at berth.
- 1.3.4. If the stay of vessel at the berth 2 hours lower than the stipulated time, the Stevedores are eligible for incentive of ₹. 7000/- (₹.3500*2) and vice versa in case of penalty.
If the stay of vessel on account of stevedores at the berth 2 hours lower than the stipulated time, the Stevedores are eligible for incentive of ₹. 7000/- (₹.3500*2) and vice versa in case of penalty.
- 1.3.5. Methodology for calculation of Incentive and Penalty in respect of Gearless vessels operated with multiple HMC and Geared vessels having multiple consignments / multiple parties at conventional berths.

1.3.5.1 Gearless vessels with Multiple HMC:

1.3.5.1.1. If simultaneous operation of 2 or more HMC is equal to or more than 50% of total operational hour of the vessel (*), then the norms as applicable to 2 HMC will be effected and accordingly incentive / penalty will be calculated.

1.3.5.1.2. If simultaneous operation of 2 HMC is less than 50% of total operational hour of the vessel, then the norms as applicable to 2 HMC will be effected for the duration in which 2 HMC's will be effected for the rest operational hour of the vessel. The potential volume of cargo that could be handled with the above norm will be calculated which will be compared with the actual volume of cargo handled during the entire operational hour. Incentive will be paid if the actual quantity handled is more than the normative quantity and penalty will be collected if the actual quantity handled will be divided by the norm applicable for 1 HMC to calculate less stay / overstay period accordingly incentive / penalty will be calculated by multiplying the same with the rate of incentive/ penalty i.e. @ ₹ 3500 per hour or part thereof.

1.3.5.2. Geared vessel having multiple consignment / multiple parties' cargo operating with HMC:

In case of geared vessels having consignment / multiple parties' cargo, use of HMC has been made compulsory under this policy. In such cases, norms applicable for 1 HMC will be considered for use of 1 HMC and norm applicable of 2 HMC will be considered for use of 2 HMC as the case may be. In case, the Port is unable to provide HMC for any reason, the norm applicable for geared vessel will be considered. Incentive and Penalty will be calculated accordingly.

Note:

(*) Total operation hour of the vessel = Date & Time of Completion of loading / discharge operation – Date & Time of commencement of loading / discharge operation – Stoppage times on Port Account / weather as under 1.3.6.

- 1.3.5.3. In order to retrieve data on engagement and disengagement of multiple HMC's in a vessel, Statement of Facts ((SOF) of the vessel will be referred. In case of non-availability of required date from SOF, the date available in the HMC operational records will be reckoned for calculation of incentive / penalty.
- 1.3.6. The period for which the vessel operation is affected due to the following limited port-related or weather- related issues will be deducted from the actual time of

stay of vessel at berth for arriving the incentive/ penalty scheme for handling Dry and Break Bulk cargo at conventional berths:

- (a). Break down/ non-availability of cranes to be provided by Port at berth.
 - (b). Rain and inclement weather as indicated in the Statement of Facts (SOF)
 - (c). Foreign materials due to manual shifting of cargo to Mechanical Coal Handling Plant (MCHP)
 - (d). Shifting of vessel on account of Port.
 - (e). Any delays in sailing post vessel readiness to sail on account of Port. i.e. Pilot/ tug unavailability, and tidal conditions.
 - (f). The time lost due to stoppage of work for any reasons other than the above (a). to (e). to be excluded for calculation of performance norms, only with the approval of the Board.
- 1.3.7. Since licenses are issued by the Port to Stevedores for handling cargo and the Stevedores indent Port resources for handling cargo, the Stevedores would avail incentive and also bear the penalty.
- 1.3.8. The geared vessels are expected to operate all cranes till the completion of loading / unloading of cargo. Such geared vessels which are unable to engage all or any ship crane for cargo loading / unloading operations due to breakdown of ship cranes or any other reasons not attributable to port, the vessel agent/ importer/ exporter is liable to engage Harbour Mobile Crane (HMC) till the ship gears is / are made operational.
- 1.3.9. In case the geared vessels engage HMC in loading / unloading operation to supplement the vessel gears for any reason, the productivity norm applicable to geared vessels to be considered as the productivity norms of such vessels.
- 1.3.10. In case of vessels using multiple HMCs to achieve better efficiency, the incentive / Penalty to be calculated as per the method of calculation prescribed under 1.3.5.
- 1.3.11. Where the vessel is not achieving the prescribed productivity norms, PPT reserve the right to shift the vessel to anchorage at the risk and cost of the ship in addition to levy of penalty charges, if any, at the above prescribed rate.
- 1.3.12. The above incentive/ penalty will not be applicable in respect of vessels operating at CQ-3 and IOB manually with vessel crane considering less wharf space and constraint in movement of IPT dumpers due to existing mechanized facilities.
- 1.3.13. PPT is review the productivity norms on quarterly basis and revise the same, if required, based on local conditions and past performance etc. as stipulated in the Berthing Policy for Dry Bulk Cargo for Major Ports, 2016, issued by Ministry.
- 1.3.14. The performance norms as specified at clause 1.1 in respect of Dry Bulk cargo handled conventionally during the Fair Season and performance norms as specified at clause 1.2 in respect of Break Bulk cargo handled conventionally will be effective from 15 January 2017.
- 1.3.15. The performance norms as specified at clause 1.1 in respect of Dry Bulk cargo handled conventionally during the Monsoon will be effective from 01 June 2017.
- 1.3.16. Stevedores are not engaged by Shippers/Exporters at mechanical berths i.e., CB 1, CB 2 and IOB for cargo loading operation, which are operated by PPT. As far as payments of charges are concerned, the Steamer Agents make payment towards vessel related charges and concerned Shippers / Exporters make payment towards cargo related charges. At these berths, the productivity mainly depends on the deballasting capacity of vessels, loading rate accepted by vessel, time taken for opening of hatches, number of hatch changes and

draft checks etc. and therefore it is decided to pay / recover incentive / penalty from the Steamer Agents.

1.4. Performance, Incentive and Penalty norms for the vessels working at Mechanised Coal berths CB1 & CB2

1.4.1. Performance Norms for Clearance and Loading

Sl. No	Activity	Norms
(a)	Loading Clearance time From the time of berthing (MADE FAST) including initial draught survey and other documentations etc. till the loading clearance given)	
	(i). Existing coastal vessel (i.e. already converted)	60 minutes
	(ii). Foreign vessels requiring coastal conversion	60 minutes
(b)	Time allowed for de ballasting	
	(i). Panamax Vessel	Nil
	(ii).Handymax/Supramax	1 hour
(c)	Number of Times to be taken for hatch changes	
	(i). Panamax vessel	No. of hatches X 2 + 1
	(ii).Handymax/Supramax vessel	No. of hatches X 2 + 1
(d)	Time allowed for draught check (2 times draught check)	1 hour
(e)	Time allowed for final clearance from the time of completion of loading	1 hour

1.4.2 Performance norms for Average Loading Rate

Sl. No.	Vessel Type	Performance Norm (Tonnes per hour) Total Qty. Loaded / Time Taken (Berthing to Completion)
(a).	(i) Panamax vessel	3000
	(ii) Handymax/ Supramax Vessel	2500

1.4.3 Penalty for Non-Achievement of the above Performance norms at 1.4.1

		Norms
(a)	Levy of penalty for excess time taken for loading clearance, de-ballasting, final draught check and other clearances as stipulated above.	₹ 5,000/- per hour or part thereof
(b)	Levy of penalty for each additional hatch changes than the above stipulated norms at 1.4.1 (c)	₹ 5,000/- for each additional hatch change.
(c)	Levy of penalty for each additional draught check than the above Item 1.4.1 (d)	₹ 5,000/- for each additional survey beyond the stipulated 2 times.

1.4.4. Incentive for Achievement of the above Performance norms at 1.4.1

		Norms	
		Time	Rate
(a)	Total allowed Time for existing Coastal Panamax vessel = 45 min (Loading clearance time) + 1 hr (draft check) + 1 hr (Completion to Final Clearance)	3 hr.	₹5,000/- per hour or

(b)	Total allowed Time for existing Coastal Handymax / Supra vessel = 45 min (Loading clearance time) + 1 hr (deballasting) + 1 hr (draught check) + 1 hr (Completion to Final Clearance)	4 hr.	part thereof for less time taken for the above activities
(c)	Total allowed Time for existing Foreign going Panamax vessel = (Loading clearance time: 1 hr 10 min (Loading clearance time) + 1 hr (draught check) + 1 hr (Completion to Final Clearance)	3 hr.	
(d)	Total allowed Time for existing Foreign going Handymax / Supra vessel = (Loading clearance time: 1 hr 10 min (Loading clearance time) + 1 hr (deballasting) + 1 hr (draught check) + 1 hr (Completion to Final Clearance)	4 hr.	

Notes :

- (i). A vessel is eligible for incentive, if average loading rate specified at 1.4.2 is achieved.
- (ii). Incentive Scheme is not applicable for up- topping vessels.

1.5. Performance, Incentive and Penalty norms for the vessels working at Mechanised Iron ore Berth (IOB) for Coal Loading

1.5.1 Performance Norms for Clearance and Loading

Sl. No	Activity	Norms
(a)	Loading Clearance time From the time of berthing (MADE FAST) including initial draught survey and other documentations etc. till the loading clearance given)	
	(i). Existing coastal vessel (i.e. already converted)	60 minutes
	(ii). Foreign vessels requiring coastal conversion	60 minutes
(b)	Time allowed for de-ballasting	Nil
(c)	Number of Times to be taken for hatch changes	
	(i). Panamax vessel	No. of hatches X 2 + 1
	(ii).Handymax/Supramax vessel	No. of hatches X 2 + 1
(d)	Time allowed for draught check (2 times draught check)	1 hour
(e)	Time allowed for final clearance from the time of completion of loading	1 hour
(f)	Gross Ship Day Output (Tonnes per day) (Loading completion time – Loading commencement time – stoppages on Port A/c, and rain /inclement weather as per SOF)	24000 TPD

1.5.2 Penalty for Non-Achievement of the above Performance norms at 1.5.1

		Norms
(a)	Levy of penalty for excess time taken for loading clearance, de-ballasting, final draught check and other clearances as stipulated above.	₹ 5,000/- per hour or part thereof
(b)	Levy of penalty for each additional hatch changes than the above stipulated norms at 1.5.1 (c)	₹ 5,000/- for each additional hatch change.
(c)	Levy of penalty for each additional draught check than the above Item 1.5.1 (d)	₹ 5,000/- for each additional survey beyond the stipulated 2 times.

1.5.3 Incentive for Achievement of the above Performance norms at 1.5.1

		Norms	
		Time	Rate
(a)	Total allowed Time for existing Coastal vessel = 45 min (Loading clearance time) + 1 hour (draught check) + 1 hour (Completion to Final Clearance)	2 hr.	Rs.5000/- per hour or part thereof for less time taken for

(b)	Total allowed Time for existing Foreign going vessel = 1 hour 10 min (Loading clearance time + 1 hour (draft check) + 1 hour (Completion to Final Clearance)	3 hr.	the above activities
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Notes:

- (i) A vessel is eligible for incentive, if average loading rate specified at 1.5.1(f) is achieved.

1.6. Performance, Incentive and Penalty norms for the vessels working at Mechanised Iron ore Berth (IOB) for Iron Ore Loading

1.6.1 Performance Norms for Clearance and Loading

Sl. No	Activity	Norms
(a)	Loading Clearance time From the time of berthing (MADE FAST) including initial draught survey and other documentations etc. till the loading clearance given)	
	(i). Existing coastal vessel (i.e. already converted)	60 minutes
	(ii). Foreign vessels requiring coastal conversion	60 minutes
(b)	Time allowed for de-ballasting	Nil
(c)	Number of Times to be taken for hatch changes	
	(i). Panamax vessel	No. of hatches X 2 + 1
	(ii).Handymax/Supramax vessel	No. of hatches X 2 + 1
(d)	Time allowed for draught check (2 times draught check)	1 hour
(e)	Time allowed for Trimming	4 hour
(f)	Time allowed for final clearance from the time of completion of loading	30 minutes (0.50 hr)
(g)	Gross Ship Day Output (Tonnes per day) (Loading completion time – Loading commencement time – stoppages on Port A/c, and rain /inclement weather as per SOF)	42000TPD

1.6.2 Penalty for Non-Achievement of the above Performance norms at 1.6.1

		Norms
(a)	Levy of penalty for excess time taken for loading clearance, de-ballasting, final draught check and other clearances as stipulated above.	₹ 5,000/- per hour or part thereof
(b)	Levy of penalty for each additional hatch changes than the above stipulated norms at 1.6.1 (c)	₹ 5,000/- for each additional hatch change.
(c)	Levy of penalty for each additional draught check than the above Item 1.6.1 (d)	₹ 5,000/- for each additional survey beyond the stipulated 2 times.
(d)	Levy of penalty for additional time taken for trimming in excess of time norm stipulated at 1.6.1 (e)	₹ 5,000/- per hour or part thereof

1.6.3 Incentive for Achievement of the above Performance norms at 1.6.1

		Norms	
		Time	Rate
(a)	Total allowed Time for existing Coastal vessel = 1 hour (Loading clearance time) + 1 hour (draught check) + 4 hours (Trimming) + 30 minutes (Completion to Final Clearance)	6 hr. 30 min	Rs.5,000/- per hour or part thereof
(b)	Total allowed Time for existing Foreign going vessel = 1 hour 30 minutes (Loading clearance time + 1 hour (draft check) + 4 hours (Trimming) + 30 minutes (Completion to Final Clearance)	6 hr. 30 min	for less time taken for the above activities

Notes:

- (i) A vessel is eligible for incentive, if average loading rate specified at 1.6.1 (g) is achieved.

1.7. Performance, Incentive and Penalty norms for the vessels working at Mechanised Iron ore Berth (IOB) for Iron Pellets Loading

1.7.1 Performance Norms for Clearance and Loading

Sl. No	Activity	Norms
(a)	Loading Clearance time From the time of berthing (MADE FAST) including initial draught survey and other documentations etc. till the loading clearance given)	
	(i).Existing coastal vessel (i.e. already converted)	60 minutes
	(ii).Foreign vessels requiring coastal conversion	60 minutes
(b)	Time allowed for de-ballasting	Nil
(c)	Number of Times to be taken for hatch changes	
	(i). Panamax vessel	No. of hatches X 2 + 1
	(ii).Handymax/Supramax vessel	No. of hatches X 2 + 1
(d)	Time allowed for draft check (2 times draught check)	1 hour
(e)	Time allowed for final clearance from the time of completion of loading	1 hour
(f)	Gross Ship Day Output (Tonnes per day) (Loading completion time – Loading commencement time – stoppages on Port A/c, and rain /inclement weather as per SOF)	42000 TPD

1.7.2 Penalty for Non-Achievement of the above Performance norms at 1.7.1

		Norms
(a)	Levy of penalty for excess time taken for loading clearance, de-ballasting, final draught check and other clearances as stipulated above.	₹ 5,000/- per hour or part thereof
(b)	Levy of penalty for each additional hatch changes than the above stipulated norms at 1.7.1 (c)	₹ 5,000/- for each additional hatch change.
(c)	Levy of penalty for each additional draught check than the above Item 1.7.1 (d)	₹ 5,000/- for each additional survey beyond the stipulated 2 times.

1.7.3 Incentive for Achievement of the above Performance norms at 1.7.1

		Norms	
		Time	Rate
(a)	Total allowed Time for existing Coastal vessel = 45 min (Loading clearance time) + 1 hour (draught check) + 1 hour (Completion to Final Clearance)	3 hr.	₹ 5,000/- per hour or part thereof for less time taken for the above activities
(b)	Total allowed Time for existing Foreign going vessel = 1 hour 10 min (Loading clearance time + 1 hour (draft check) + 1 hour (Completion to Final Clearance)	3 hr.	

Notes :

- (i). A vessel is eligible for incentive, if average loading rate specified at 1.7.1(f) is achieved.

1.8. Penalty scheme for non-evacuation of cargo from wharf 1.8.1.

		Norms
a.	The penalty for non-evacuation of cargo from wharf after 4 hours from sailing of the vessel.	Rs. 3500/- per hour or part thereof.

10.2. The above said provisions shall come into effect after expiry of 30 days from the date of Notification of the Order in the Gazette of India and shall remain valid for a period of one year thereafter.

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10.3. The validity of the existing Performance Norm based Incentive/ Penalty Scheme for Dry Bulk / Break Bulk and Project Cargo is deemed to have been extended by this Authority with effect from 01 October 2020 till such date, the revised new provisions come into force.

(T.S. Balasubramanian)
Member (Finance)