CENTRAL ELECTRICITY REGULATORY COMMISSION NEW DELHI

Petition No.196/MP/2023

Subject : Petition under Section 79 of the Electricity Act, 2003 read with

> Article 12 of the Power Purchase Agreement dated 28.3.2014 seeking compensation on account of Change in Law event i.e. Finance Department (Tax Division), Government of Rajasthan Notifications dated 19.11.2019 which rescinded the exemption of payment of Land Tax upon the Project land along with

carrying cost and interest on carrying cost.

Date of Hearing : 3.8.2023

Coram : Shri Jishnu Barua, Chairperson

> Shri I. S. Jha, Member Shri Arun Goyal, Member Shri P. K. Singh, Member

Petitioner : Azure Clean Energy Private Limited (ACEPL)

: Solar Energy Corporation of India Limited (SECI) and 4 Ors. Respondents

Parties Present : Ms. Ananya Goswami, Advocate, ACEPL

Ms. Mannat Waraich, Advocate, ACEPL

Record of Proceedings

Learned counsel for the Petitioner submitted that the present Petition has been filed seeking compensation on account of a Change in Law event, i.e. Notifications issued by the Finance Department (Tax Division), Government of Rajasthan, dated 19.11.2019 and 30.3.2020, which have rescinded the exemption on the payment of land tax upon the Project land, along with carrying costs and interest on carrying cost. Learned counsel further submitted that the Finance Department (Tax Division), Government of Rajasthan, vide its Notification dated 10.2.2023, in furtherance to its Amnesty Scheme, 2023, provided for waiver of 50% of the total demand along with 100% interest and penalty, subject to the payment of 50% of the amount by 30.6.2023, and as such, in terms of the above, the Petitioner has already made the payment of Rs.34,74,725/- (as against the demand of Rs. 69,49,470/-) to the Department in lieu of land tax payable on the Project land. The learned counsel clarified that the Petitioner is seeking the Change in Law relief only to the above extent.

- After hearing the learned counsel for the Petitioner, the Commission ordered 2. as under:
 - (a) Admit. Issue notice to the Respondents; and
 - The Petitioner to serve a copy of the Petition on the Respondents immediately, and the Respondents to file their reply to the Petition, if any, within four weeks with a copy to the Petitioner, who may file its rejoinder within four weeks thereafter.

The Petition shall be tentatively listed for the hearing on 8.11.2023. 3.

> By order of the Commission Sd/-(T.D. Pant) Joint Chief (Law)