

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No.283/MP/2022

Subject : Petition under Section 79 of the Electricity Act, 2003 for seeking declaration of Change in Law on account of change in Goods and Services Tax Slabs vide Notification No. 8/2021-Central Tax (Rate) dated 30.9.2021 read with G. O. (MS) No. 121 bearing Notification No. II(2)/CTR/671(e-1)/2021 dated 4.10.2021 issued by the Government of Tamil Nadu in terms of Article 12 of the Power Purchase Agreement dated 1.5.2021 executed between JSW Renew Energy Limited and Solar Energy Corporation of India Limited.

Petitioner : JSW Renew Energy Limited (JREL)

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

Petition No.286/MP/2022

Subject : Petition under Section 79 of the Electricity Act, 2003 for seeking declaration of Change in Law on account of change in Goods and Services Tax Slabs vide Notification No. 8/2021-Central Tax (Rate) dated 30.9.2021 read with G. O. (MS) No. 121 bearing Notification No. II(2)/CTR/671(e-1)/2021 dated 4.10.2021 issued by the Government of Tamil Nadu in terms of Article 12 of the Power Purchase Agreement dated 27.7.2021 executed between JSW Renew Energy Limited and Solar Energy Corporation of India Limited.

Petitioner : JSW Renew Energy Limited (JREL)

Respondents : Solar Energy Corporation of India Limited (SECI) and 2 Ors.

Date of Hearing : 16.5.2023

Coram : Shri Jishnu Barua, Chairperson
Shri I. S. Jha, Member
Shri Arun Goyal, Member
Shri P. K. Singh, Member

Parties Present : Shri Aditya K Singh, Advocate, JREL
Ms. Pratiksha Chaturvedi, Advocate, JREL
Shri Vinit Kumar, Advocate, JREL
Shri M. G. Ramachandran, Sr. Advocate, SECI
Ms. Tanya Sareen, Advocate, SECI
Ms. Surbhi Kapoor, Advocate, SECI
Ms. Srishti Khindaria, Advocate, SECI



Record of Proceedings

Learned counsel for the Petitioner submitted that the present Petitions have been filed, *inter-alia*, seeking declaration of Change in Law on account of change in GST slabs vide Notification No.8/2021-Central Tax (Rate) dated 30.9.2021 read with G.O (MS) No. 121 bearing Notification No. II(2)/CTR/671(e-1)/2021 dated 4.10.2021 issued by the Government of Tamil Nadu in terms of Article 12 of the Power Purchase Agreements dated 1.5.2021 and 27.7.2021 executed between the Petitioner and SECI. Learned counsel further submitted that vide Record of Proceedings for the hearing dated 16.2.2023, notice was also issued to the buying entities/distribution licensees in these matters. However, none of the buying entities/distribution licensees have filed any reply.

2. Learned senior counsel for the Respondent, SECI submitted while the Respondent has already served its reply on the Petitioners, it may also be permitted to upload its reply on e-filing portal of the Commission. Learned senior counsel submitted that at the time of seeking adoption of tariff in Petition No. 178/AT/2021, SECI had prayed for recognition of changes in rates of Safeguard Duty, GST and Basic Custom Duty after 28.7.2020. However, in view of the notification of Change in Law Rules by the Ministry of Power, Government of India, the Commission directed the parties to follow the process specified therein and approach the Commission in terms thereof. The Appellate Tribunal for Electricity has, however, vide order dated 5.4.2022 in OP No.1 of 2022 has held that the Change in Law Rules will not apply to the Change in Law events which occurred prior to the date of notification of Change in Law Rules.

3. None was present on behalf of other Respondents (buying entities/distribution licensees) despite notice.

4. After hearing the learned counsel for the Petitioner and the learned senior counsel for SECI, the Commission permitted SECI to upload its reply within a week. The Commission also deemed appropriate to give an opportunity to buying entities/distribution licensees to file their written submissions, if any, within two weeks with copy to the Petitioner who may file its written submissions, if any, within two weeks thereafter.

5. Subject to the above, the Commission reserved the matters for order.

By order of the Commission

**Sd/-
(T.D. Pant)
Joint Chief (Law)**